

LAND & LIBERTY

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In Parliament.—The Finance Act of this year imposed the Customs tariff on Petrol and kept other price-raising taxes in force, so to collect the money for the Government's "de-rating" scheme. The Rating and Valuation (Apportionment) Acts, since passed, sorted out and made provision for the special assessment of the lands and premises (and the parts of buildings) that are to benefit by the removal or the relief of local taxation. The third stage is now reached in the English and the Scottish Local Government Bills, which in addition to many other matters of an administrative nature give power to the Treasury to bestow and distribute the promised grants and subsidies.

The Bills are of extraordinary length and complexity. That for England and Wales takes up 115 clauses and 12 schedules, while Scotland is content with 61 clauses and 7 schedules. One memorandum after another has been issued by way of explanation of the financial and the other provisions, but the man has not revealed himself who can honestly say he understands all the details or the documents published to explain them. This massive piece of legislation seeks to amend the law in many directions. There is built into it a new framework of local government, in which county councils and the larger boroughs take over functions from the smaller local bodies; parish councils are practically destroyed and boards of guardians disappear.

The Main Object.—As if to throw a smoke-screen over the main object, and the main reason for the policy started in the Finance Act, which is to dole out subsidies at the expense of the taxpayer on the pretext of helping industry, the Government has rolled all these measures together. It obliges discussion upon all of them at once and its success in forcing the whole thing through will come not only by the weight of its majority but also by the attention given to matters of little moment compared with the central and vital issue. The politicians have a grand opportunity to fight a sham battle, disputing with seeming or even genuine earnestness about everything under the sun except the flagrant act the Government is about to commit of endowing the landowners of this country with millions more of

public money, for that is where the subsidies and the reliefs will go. No doubt the incidental changes in local government are important, offering much to protest against. But after all does it matter very much how local government is administered or what the relations are between national and local finance so long as methods of taxation protect and endow the land monopoly? Whether counties or parishes should look after poor relief makes no difference to the persistence of poverty and unemployment. The question is the cause of undeserved poverty and the way to get rid of it, and to spend time in discussing "democratic" poor law institutions or how they should be made "democratic" is the talk of those who know no better than to take poverty for granted.

The Cost in Taxation.—To take the first year of operation for example (the amount increasing in later years) the total annual sum to be distributed by the Treasury under these Bills is estimated at £53,502,000, being £47,330,000 for England and Wales and £6,172,000 for Scotland. The estimate is a leap in the dark because no one can yet say what the obligations will be.

The total sum of £53,502,000 is made up of £27,200,000, being the assumed cost of the local taxation reliefs to agricultural land and factories and workshops, etc.; £8,252,000, being increased subventions to the local authorities; and £18,050,000, being the part of existing subventions that is now transferred to the new account. The first two sums added together make £35,452,000, which represents the new charge on the Treasury, or in other words the extra taxation required to make the whole scheme work.

The Complicated Formula.—For the disposal of the money two funds or pools are created, one of £47,330,000 for England and Wales and the other of £6,172,000 for Scotland. The money is distributed to the counties and county boroughs (the larger cities in Scotland) according to a complicated mathematical formula and is further shared out to urban and rural districts on a different basis, while special rules obtain for special cases or for a temporary period. In this way, besides meeting the cost of de-rating, the grants from the Treasury will give more than at present towards the cost of poor relief and main roads; and the net result is supposed to bring increased aid to necessitous areas in some fair proportion to their needs, without adding to local rates in any other place; but in both respects this result is doubted and even ridiculed by those who have tried to put it to the test.

We cannot follow the maze further. The new formula does not take full effect till fifteen years have elapsed and the inquirer speculates about what will happen then. Many urban and rural districts do not know where they are or will be. A notorious case is Cheltenham, made famous by the conflicting figures of competing

experts, some working out a gain and others a loss of £42,000 a year for the town. But everywhere, whatever happens, the occupiers of agricultural land and factory premises get the relief intended for them as individuals. If the local district does not get an equivalent share from the pool to make up that loss, the difference will have to be borne by heavier rates imposed on the occupiers of houses, shops and business premises. Then one set of ratepayers will be called upon to subsidize another set—unless more oil is poured into the machinery of this fantastic rating "reform" scheme by an increase of the petrol tariff!

Municipal Testimony.—That the relief of agricultural land from local taxation will ultimately raise rents and be a bonus to landowners is generally agreed. It is now being realized more and more that the grant of reduced rates in respect of factories and workshops will have exactly the same result in the towns. The benefit will not go to industry or production; it is the land monopolist who stands to gain. Striking public testimony to this point of view is given in the findings of a Special Committee of the Wandsworth (London) Borough Council appointed to consider and report upon the Government proposals. The report was issued to the Press on 26th November, and it is stated in the original:—

The de-rating measures are intended primarily to revive depressed industries and to decrease current unemployment.

The more prosperous concerns, such as breweries and gramophone companies and so on, have made claims, but it appears that in other cases a proprietor has come to the conclusion that as the de-rating of his premises will considerably increase the rental value thereof either actual or hypothetical, its assessment for the purpose of rating and Schedule A income tax will, at the next valuation, be increased substantially.

Furthermore, where property is held on lease or on some other tenancy his rent, if the premises are de-rated, will assuredly be increased at the first opportunity by the landlord. There is no doubt some ground for the above view as obviously a hereditament coming within a class which is liable only for one-quarter of the rates normally payable will command a much higher rental value than other properties. The fact that although we anticipated about 2,000 claims for de-rating and have only received about 300, points to the conclusion that the proposals under this heading are not being received with general enthusiasm.

Proprietors of thriving concerns, such as those above indicated, who have made a claim for de-rating, will obtain substantial rebates in their rates, but as at present advised, we are unable to appreciate in what way this will relieve unemployment, or how the public or public services will be benefitted thereby.

The report was submitted to the Wandsworth Borough Council on 27th November, but was not adopted. It was referred back to the Committee. The Council is a solidly Tory body and the report may be rather strong meat for it. But whether these views are accepted or not by those who invited them, they stand on record as an unanswerable and most damaging criticism of the scheme. Incidentally, it was interesting

to note that the passages proving that de-rating would simply increase rents were carefully excised from most of the Press references. The conspiracy of silence was observed as usual. An exception was the *Daily News*, to which we are indebted for being put on the track of this informing document.

A Liberal Surrender?—The Parliamentary Liberal Party, with Mr Lloyd George in the Chair, met in the House of Commons on 14th November to consider its attitude to the Local Government Bill. The report issued to the Press stated: "It was decided that, on the whole, the Bill should be opposed, although it was admitted that the de-rating of agricultural land would prove of benefit to the farmers."

The Second Reading debate on the English Bill took place on the three days, 26th to 28th November and seven Liberals voted with the Government. For the rest, the speeches of "opposition on the whole" showed no note of criticism of the proposal to take rates off agricultural land, which in the past has been so roundly and vehemently denounced on every Liberal platform in the country.

"The Landlord's Leech-pond."—It was his resolute hostility to the 1896 Act which brought Mr Lloyd George into politics as a Radical leader. His speech on that occasion is so apt to the present proposals that we are printing its main passages in another column. But Mr Lloyd George could be quoted over and over again to pour derision and contempt upon this latest attitude of the Liberal Party or the section of it that is led by him. Only as recently as 19th May, Mr Lloyd George, speaking at Reading, said:—

That plan has been tried for restoring agriculture. £9,000,000 of the rates on agriculture have been paid, taken off by the State helping agriculture. It has all gone into the rent. It has helped the landlord; it has been absorbed. Had it not in fact been for that gift from the State the rates would have been down by that amount, for after all a man can only pay so much in this direction, and if the taxes are high then the rents must be lower, and if the rates are low the rent goes up. It has been nine millions which has gone straight—or not straight; gone rather by devious but sure means into the pockets of the landlords. Has it helped agriculture, I ask? Does it go to agriculture? Agriculture is in a worse plight than many of us can recall.

If all this is true, what is the meaning of the admission that the de-rating of agricultural land would prove of benefit to the farmers? It accepts the petrol tax and subsidies from such a source. It gives consent to the iniquity of this measure. The gift of millions of pounds of the taxpayers' money to the landed interests is treated as a matter of course.

Conflicting Opinions.—The debates on the Committee Stage of the Bill and especially of Clause 54 will be closely watched to see if these Liberals in the House are really intent upon such a surrender. Outside the House, it is noticeable that Liberal organs of opinion have obeyed the signal to cease fire upon that part of the Bill which promises the farmers their rate relief. The communications being issued by the Liberal Industrial Inquiry, with all else they have to say in criticism of the Bill, are silent in regard to the obvious working of the grants and aids and subventions in raising the price and rent of land. What have other Liberal leaders to say?

At the recent Tavistock By-election, Sir Herbert Samuel appeared to be of two opinions. According to *The Times* of 4th October:—

The Government's rating reform proposals would not lighten the burdens that pressed on the people. The petrol tax was a heavy charge on the nation. The Government's rating relief for agriculture was, in the

New Pamphlet in the Press.

Sheffield City Council REPORT ADOPTED ON LAND VALUE RATING

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long run, landlords' relief. He did not say that landlords would immediately raise rents but that, in the long run, the removal of rates from the land would mean an increase to a corresponding extent to landlords throughout the country.

Later, on 10th October, the *Daily News* reported that Sir Herbert Samuel, speaking the day before the Tavistock poll, described the Tory statement that he was against the relief to farmers as "a gross and indefensible perversion of the facts."

Concession and Protest.—These views cannot be reconciled any more than Mr Lloyd George's Reading speech in May can be reconciled with his declaration in the Anglessea division at Llangefni on 27th October, of which we have two reports. The *Liverpool Post* said: "He wished to remove a misapprehension, by stating that the Liberal Party had no intention of abrogating the Acts which relieved the farmers of their rates." The quotation in *The Times* was: "What the House of Commons promised was not the promise of any one party, but the promise of the nation, and would be redeemed. The Liberal Party would not take one penny piece off any concessions actually given to the agriculturists."

When the 1923 Bill to reduce rates on agricultural land to one-quarter was under discussion Lord Oxford (then Mr Asquith) stated the Liberal view. In the House of Commons on 11th July, 1923, he said:—

"This is a direct and absolute subsidy. It goes, without any possibility of interception, straight into the pocket of the agricultural landlord. . . . I regard this as a flagrant violation of the rights of a taxpayer in the interests of a small and limited class from which I cannot see that anybody has pointed out that any real advantage is likely to accrue to the community at large. It is the duty of the House of Commons, as the custodian of the taxpayer's interests, to record against it a solemn and emphatic protest."

Clause 54 of the Local Government Bill votes another £5,000,000 a year in addition to the relief now actually given. The question is, how many Liberals are now going to allow this also to slip by consent straight into the pockets of the landlords?

A Farmer's Warning.—At the meeting of the Nantwich Rural District Council on 17th November Mr Samuel Jackson, a farmer and the chairman of the local Board of Guardians, strongly condemned the proposal to exempt agricultural land from local rates. We quote the *Liverpool Post* report, 19th November:—

He warned farmers as to their attitude. The land which he had—some twenty acres—was rated now at 8s. per acre. There was no farmer in that meeting whose land was so highly rated. While he would benefit by de-rating to the extent of £7 13s., his sons, who were engineers, were now paying £500 a year extra under the petrol tax. It was too much to expect, even for the sake of farmers, that in the event of de-rating people who were carriers would be content to charge at present rates.

Farmers who were de-rated and whose farms were re-let would have the letting value of their farms increased accordingly. The proposals of the Government were the greatest blunder politically, and would cost the Government its position. He did not want working men who rode their motor-cycles from the country to the towns to pay perhaps 1s. per week towards the £7 relief which he would get.

The statement may be well applied to what the economist Bastiat has called "Things Seen and Things Unseen." The farmer sees the benefit coming to him by the relief from local taxation but he does not see what sacrifice he, with everybody else on the farm, has to make to obtain that relief. His family budget and

that of the labourers has posted against it all those items that are made up of taxes on sugar and tea and other foodstuffs; the duties on many articles needed in the house; and the "safeguarding of industries" swindle has him as one of its chief victims. What he does not see, if he is a tenant farmer, is that the landowner sooner or later will take from him the subsidy in aid of his local rates and leave him to pay all the other burdens as before. And whether he is tenant or owner, a willing receiver of immediate gain as he sees it, he ignores the fact that the inflation in land values and the speculation so induced will make it more difficult than ever for his sons and daughters to get farms of their own. He has done his best to destroy agriculture by helping to close the door of opportunity to those who are to follow.

The Fraud and the Alternative.—Mr Jackson's remarks at Nantwich suggest the kind of investigation the Government should make if it were really honest. The contention is that taxes should not be levied on the "raw material" of the farmer; but he and the agricultural workers are raw material indeed if they are misled by that question-begging talk. It is they who have to suffer most because taxation is levied on workers and consumers, to which class they belong, while the "raw material" of the land is under the greater tribute to the owner the more it escapes the just burdens of the State.

To learn how agriculture will be affected in the final balance of profit and loss let typical farms be taken so that answers may be got to these questions. What is the amount of taxation now levied on the people actually working the farm? How much does it exact from the earnings and wages of those who sow and plant and reap? How much does it steal from the value of the produce or add to the cost of production? How much are farmers and labourers called on to pay to the petrol tariff as a direct charge for its use in driving machinery or vehicles, and as an indirect charge in increased costs of transport in all goods they buy? Do not farmers and labourers pay their share to the £35,000,000 extra taxation required to dole out the various rate reliefs? Let these present burdens on buildings be stated and then consider the alternative.

The varying value of land, apart from buildings and other improvements, is as evident in the rural districts as in the towns and cities, although of course it is very much less in amount. Here is a value due to nothing the owner or occupier has done; it is higher here and lower there because the land gives more or less advantage to the holder. How monstrous, therefore, it is not only to allow this value to go into private pockets but also to present the holder with a bigger subsidy the more valuable the land is. But that is precisely what the policy of the rate-relief succeeds in doing.

To Restore Agriculture.—Our questions are brought to the final test by asking where farmers and labourers would stand if all those present taxes were removed and wholly replaced by taxes and rates levied on the value of land apart from improvements. Who would suffer among those who actually cultivate the land and whose living depends on their work? Certainly not the tenant farmer, for the payment would fall on the landowner who has no power to pass it on. Not the owner-occupier, for the rent of his land, at any rate in the great majority of cases, is small compared with the value of his improvements and the taxes he has to pay in so many subtle ways. Certainly not the agricultural labourer, for he would now be in the way of becoming a farmer himself by the effect of the land value tax in breaking up the monopoly and throwing into use the

many acres now withheld or neglected. If he chose to remain a labourer, his wages would rise to the level of what he could get for himself as a landholder in secure possession. And on the foundation of this freedom and security for all farmers would be built the desirable co-operation in buying and selling, and all that means in greater reward and prosperity.

The inquiry we suggest in the matter of taxation and the shifting of burdens is not novel. It was made long ago by the smallholders of Denmark. There is no mistaking the reply they have found. Peasant proprietors as they are, they have forced the pace for the land value policy now begun in Denmark and they will not be satisfied till all taxes and tariffs on goods produced and goods consumed are abolished and replaced by the taxation of land values without exemption either in town or country.

A. W. M.

FROM OUR EDITOR

I have been asked to say a word however brief in this issue of *Land & Liberty*. I gladly comply with this request, especially to those who have so kindly and generously had me in mind during my enforced absence from the office these past six months. It has given me much courage and help in my prolonged illness to hear directly from so many colleagues and friends. I can never forget their great kindness and sympathy. But in this writing I only seek to express my high appreciation of all that has been done at Tothill Street to maintain the service. My colleagues have each and all contributed to the marked success of the various undertakings, and the office functions even better than ever before. This is as it should be. Men come and go, but the cause must and will prevail:

"It fortifies my soul to know
 "That though I perish Truth is so;
 "I steadier step when I recall
 "That though I slip Thou dost not fail."

I hope soon to take up some correspondence and to be once more in direct touch with affairs. J. P.

12, Eumore Road, London, S.W.15.
 30th November, 1928.

W. G. S., Reading, Pa.: "The unprincipled backsliding of outstanding men who do 'know how it is to be achieved,' is astounding—and somewhat discouraging as to the immediate situation politically, because they are presumably wise opportunists; but no one can tell when the inevitable swing to common-sense justice will come, and your work is in any case the most worthwhile work one can engage in."

* * *

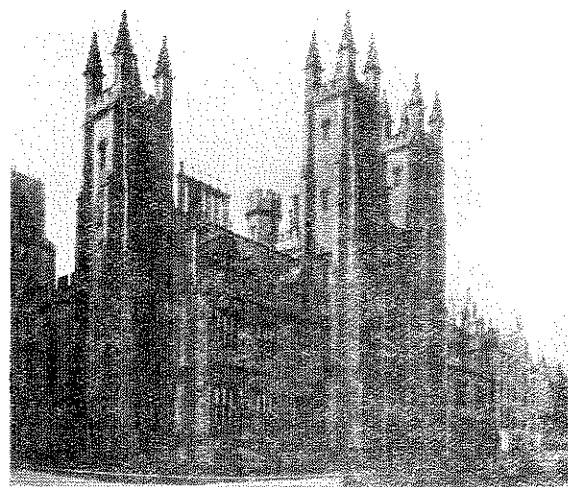
A. C. C., Ottawa, Canada: "We of the forward line are tremendously interested in your present work in Britain. The cable news of course, reflects only the surface. These are the times when we are glad of *Land & Liberty*, for through it we see something of what is really going on. I see nothing so far to alter the opinion I formed long ago, that the British politics of to-day are the British politics of history—a contest between the landowners and the common people. And 'nothing is settled until it is settled right.'"

* * *

A correspondent interested in work among Rotary Clubs writes us that there is an excellent invitation to our speakers in the last clause of the Rotarian Code of Ethics which runs: "Finally believing in the Golden Rule . . . we contend that Society best holds together when equal opportunity is accorded to all men in the natural resources of this planet." There could be no better text for an address before local Rotarians.

WORLD CONFERENCE IN EDINBURGH

27th July to 2nd August, 1929



THE NEW COLLEGE, EDINBURGH

The Fourth International Conference to Promote Land Value Taxation and Free Trade—succeeding the Conferences held in Ronda (Spain), Oxford (England) and Copenhagen (Denmark)—will be held in EDINBURGH from 27th July to 2nd August, 1929. It will be the occasion also to celebrate the Fiftieth Anniversary of the publication of "Progress and Poverty."

Membership of the Conference is open to all who accept and approve the objects of the Conveners of the Conference, the International Union. These objects are the promotion of land value taxation and free trade as taught by Henry George.

Apart from hotels, where rooms have been booked provisionally at various tariffs, the Arrangements Committee has reserved the use of the large and very suitable Hostel of the Edinburgh School of Cookery, where nearly 100 guests can be placed. The charge per person is from 8s. 6d. per day for single or double cubicles to 11s. per day for single or double rooms—all inclusive excepting mid-day meal, light luncheon being served each day in one of the halls of the Conference Building itself. The Hostel is available for both men and women members of the Conference and accommodation will be found in the order of request.

Georgeists all over the world are exhorted to send their Membership Fee and make the roll of adherents as large and as representative as possible whether or not they can be present in person.

It is essential to enrol early. This is especially true of those who mean to be present. In view of the fact that the Conference takes place just at the time when there is the greatest number of visitors to Edinburgh and hotels are full. Write now to the International Union for Land Value Taxation and Free Trade, 11 Tothill Street, London, S.W.1

NOTES AND NEWS

The agricultural representative of the *Staffordshire Weekly Sentinel* (27th October) had a two-column review and commendation of Mr Jakob E. Lange's *A Danish View of British Farming*, which he says is altogether a most interesting, provocative and thought-compelling little book. "Of the many writers who have sought to explain the causes of the decay of farming few have got so near the heart of the problem as Mr Lange. . . . Few have made out a better or more effective case for the taxation of land values."

EAST AFRICAN LANDS.—The financial correspondent of the *Daily Mail*, 8th September, wrote: "I am reminded, with reference to my remarks on East African Lands shares last week, that the visit of the Prince of Wales and the Duke of Gloucester to Kenya Colony is of some practical importance to holders of the shares, since the royal visit gives that progressive part of the Empire a very fine advertisement, and may also have an indirect effect in land values."

Mr Emil Jorgensen, author of *False Education in our Schools and Colleges*, exposing the Ely "Institute for Research in Land Economics and Public Utilities," sends us a copy of the address he delivered at the recent Chicago Henry George Congress, which has just been printed in the *American Teacher*. Mr Jorgensen writes: "In this whole venture *Land & Liberty* has been my warmest friend and I never will forget Alexander MacKendrick's review of my *False Education*—a review which was not merely one of the first to be made but which has been by far the soundest and the best."

The *Birmingham Gazette* (Liberal) of 28th November devotes a leading article to Colonel Wedgwood's speech in the House of Commons exposing the Local Government Bill. The speech is warmly approved and the *Gazette* remarks: "In spite of his political change since the war, Colonel 'Josh' Wedgwood has remained constant to one interest—the taxation of land values. He has given to that cause prominent and disinterested support."

Politics of Reason is the title given to a series of pamphlets issued under the auspices of *Public Life* of Manchester, Paris and Stuttgart, by Mr Gerhard Kumbleben, of Germany, who was resident for some time in Manchester. Mr Kumbleben is himself the author of two of the pamphlets. While he seems to regard himself as a Socialist, he has no faith in collective industry. His basic idea is that of justice as the basis of a healthy civilization. "The origin of the present capitalist system," he says, "lies in the enclosure of the common land" and further, he states: "Henry George has seen the real connections far more clearly than most other economists." A chapter is devoted to the Taxation of Land Values.

Complaints that the County of Cheshire has had to pay exorbitant prices for land which it sought to acquire in order to make improvements were made by Mr R. H. Posnett at the meeting of the County Council, at Chester, on 8th November. It was iniquitous when they found that the county had to pay as much as 25s. a yard for land for road widening.—*Liverpool Post* report.

"So far as de-rating is concerned, I am satisfied it is as dead as ditchwater; nobody in the world will gain anything except the landlords," declared Mr W. T. Sargeant, at yesterday's meeting of the Preston Board of Guardians, during a discussion on a proposed visit

to the local poor law institution by Mr A. R. Kennedy, M.P. Mr Ellison remarked that if the Government went on with its Local Government Reform Bill it would commit suicide.—*Liverpool Post*, 21st November.

In the third day's debate on the Local Government Bill, Mr Sidney Webb and Sir Kingsley Wood were the principal speakers. The first opened the debate, and the second closed it, and both were in good form. Between them Mr MacLaren was the best of the Opposition, and Mr T. J. O'Connor and Sir Robert Sanders the best of the unofficial Conservative speakers.—*Daily Telegraph*, 29th November.

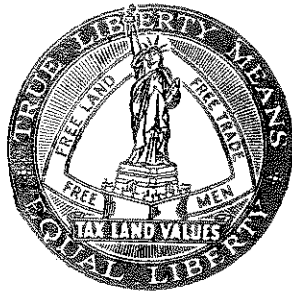
The Pehmood Estate of 1,700 acres on the upper waters of the Tweed, in Peeblesshire, is up for sale (*Scotsman*, 23rd November). Its charter dates from the year 1087, in the reign of King Malcolm Kenmore, and is of historic interest: "The year of God, 1087. I, Malcolm Kenmore, King, the first of my ring, gives to the Barren Hunter Upper and Nether Poomode with all the bounds within the flood with the Hope and Hopetoun and all the bounds up and down above the earth to heaven and below the earth to hell as free to thee and thine as even God gave to me and mine, and that for a bow and a brod arrow when I come to hunt upon Yarrow, and that for the Mair Smith I bite the white wax with my tith before Margrat my wife, and Moll, my nurse. Margrat (witness), Moll (nurse). Malcolm Kenmore, King."

As the lawyers say, landownership extends "a centro usque ad coelum," from the centre of the earth unto the skies.

A. C. Govan: "This month's (November) issue of the *Journal* is easily up to the usual high standard—full of good and telling matter."

CHARLES KERR

The Cause of Land Value Taxation and Free Trade in the Liverpool district has lost a staunch supporter, in the death, last month, of Charles M. Kerr, of Garston. Although a subscriber to *Land & Liberty* since its commencement, Charles Kerr was not in touch with the active members of the Liverpool League of to-day. Thirty years ago he took a lively interest in Mr Callie's meetings and later became attached to Edward McHugh and all the fine work that inspiring missionary put into the movement. Along with his wife, Mr Kerr was at the Oxford Conference, in 1923, and was well pleased to witness there the remarkable growth of the organisation to which he gave his unqualified approval. Charles Kerr was one of those quiet standard-bearers who will keep in the background yet are always ready to explain the meaning of the Land Value policy and how it is related to industrial and social progress. It was a gospel truth with our friend and co-worker, and at times he showed little patience with those who treated the subject lightly and who would not examine its merits. In his retirement and with failing health in recent years he kept the faith, and the journal kept him in constant communion with all in the fighting line. He was happy in the knowledge of what was being accomplished at home and in so many different countries. In this he was happy also in the companionship and understanding of his wife. He was my warm personal friend, one whom I have known and loved since boyhood days. In the name of a number of old friends and associates we offer to Mrs Kerr and her family our sincerest sympathy in their bereavement.—J. P.



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RATING RELIEF AND UNEMPLOYMENT

The Government's de-rating scheme has met with a more critical and hostile reception than any important legislative measure of recent years. The extravagant picture painted by the Chancellor of the Exchequer is receding into its true perspective. This measure which, he says, "represents two years of the best brain power and study that the governing instrument of this country can give to a great social question" is seen to be based on false principles and to be a mere sham instead of a true solution.

It is evident from the explanations of its principal supporters that the primary object was to deal with the problem of unemployment, which had been steadily growing in dimensions and urgency. Statesmanship that could leave nearly a million and a half British citizens unemployed year after year was obviously bankrupt. It was impossible to go on pretending for ever, in spite of all the facts, that this was due to the short-lived "general strike" of May, 1926. Something had to be done, especially as a general election was inevitable next year. The Minister of Health and the Chancellor of the Exchequer collaborated and produced this measure.

Its fundamental ideas were these. In the first place it proposed to mitigate the enormous burden of poor relief in those localities where unemployment was greatest by spreading the burden over a wider area. The authority to administer the poor law in future and to bear the burden of it is to be the county instead of the parish or the poor law union. In addition the block grant to be made by the Exchequer in aid of local revenues is to be calculated by means of a formula one of whose elements will be the amount of unemployment in each area. With the like object of reducing the rate burden in certain districts by spreading it over a wider area, it is proposed to transfer part of the

obligation for road maintenance from the smaller local authorities to the county councils. This in very brief outline is the one main feature of the plan, and it is evident that it is almost entirely a palliative and not a remedy.

The other main feature is the so-called "de-rating of productive industry." This no doubt is the Chancellor of the Exchequer's contribution to the hotch-potch. It is based upon a reminiscence of the arguments which he used in his radical years in favour of the taxation and rating of land values and the consequent reduction of rates and taxes upon improvements. But observe how different ethically and economically the two projects are. The Chancellor of the Exchequer's scheme is based upon the present rating system with all its imperfections. He takes the values upon which rates are at present levied and in the case of certain properties (of which the principal are railways, factories and workshops) he arbitrarily reduces the assessment to one quarter of its present amount. The result of this, of course, would be that, in order to carry on public services as at present, the rate levied upon the remaining properties would have to be increased. In order to mitigate this to some extent he gives a grant from the Exchequer which is derived in a large measure from the taxation of petrol imposed by his last Budget and in part from the other indirect taxes and dubious financial devices to which he has been in the habit of resorting. The net result is that the "relief of productive industry" is derived partly from increased rates levied upon householders, shopkeepers and other traders and partly from increased indirect taxation spread over the whole community, and borne (as all indirect taxation must be) mainly by the poorer classes of the community.

The rating of land values on the other hand is based upon a scientific principle. It distinguishes between the value of land and the value of the improvements which are placed upon the land. It recognizes that land-value is the monopoly value of an object not created by human labour and pre-eminently fitted to be a source of taxation. Taxation of land values does not add to the price which has to be paid for land, it is not shifted, it does not add an item to the cost of production. Taxation levied upon improvements, on the other hand, lessens the production of them, is added on to the cost of them, and is shifted on to consumers. Our present rating system is entirely based on the use which is being made of land. The better any piece of land is used the higher it is rated and the less it is used the lower it is rated. So that although land value enters into present rateable values to some extent, it only does so in proportion to the use which is made of each plot of land. It is therefore correct to regard the present rating system as a system of taxing the improvement or use of land.

This vicious method of assessment Mr. Churchill and his colleagues do not propose to alter, except that in regard to certain selected properties, while retaining the same basis, they propose to reduce the amount to one quarter, and in regard to one class (agricultural land) they propose to exempt it

entirely. The result is that the benefit of reduced rates for a portion of the ratepayers provided by general taxation and the other ratepayers is given equally to those who improve their land and to those who do not. It is given to the landlord who contributes nothing to production as much as to those who do produce wealth.

In the long run, and indeed in some cases very quickly, not merely a part but the whole of the benefit tends to go to the landowner. The reason of this is plain. There is nothing in this scheme to increase the available supply of land, on the contrary, in so far as it reduces the burdens imposed upon landownership it facilitates the holding of land out of use. But it is quite likely that it will increase the competition for such portions of land as are to have the rates lifted from them. So on the one hand speculation in land-value is made easier and on the other the competition for land is increased. The inevitable result is to inflate the rent of land. Accordingly, the increased rates levied upon the general body of small ratepayers and the taxation levied upon the mass of the community will be used to increase the already enormously swollen land-values of this country. One evidence that this tendency is already appreciated is the fact that the reduction of the assessment of factories and workshops is only obtainable by special application and in many areas not a third or a quarter of those eligible have applied. There is good reason to believe that they have not applied because they are tenants and they recognize that the reduction in rates will only mean a corresponding increase in rent. Another evidence is the already expressed opinions of estate agents, who as a class are not imbued with the principles of the taxation of land values.

The taxation and rating of land values has a directly opposite effect. It is levied upon land according to its full market value (irrespective of the improvements on it or the use to which it is put). Such taxation accordingly makes it unprofitable, and in fact impossible, to hold land out of use. Unused land is forced into use. The available supply is increased and the price which has to be paid for land drops. The user of land, however, pays no more, however much he develops it.

We are now in the position to ascertain the effect of Mr. Churchill's scheme on employment, the test by which he himself expects it to be judged. Productive work consists in the transformation of natural products obtained from the land into such forms as fit them to satisfy human needs. Increased employment of a productive nature involves, therefore, increased use of land. The Government's scheme, as we have shown, will induce higher prices for land, more speculation in land, more holding of land out of use. Its ultimate effect, therefore, is likely to be an increase of unemployment.

The taxation of land values, in contrast to this operates directly on employment by forcing land into use. It deals with the very elements of the problem by releasing the natural resources which are the ultimate fountain from which all wealth must be produced and all employment must spring.

THE DAMAGE OF DUMPING

(By E. I. S. H. in the *Standard*, Sydney, N.S.W., August, 1928)

1st.—Engemar, who has left his wife in Norway, and has become a Queenslander himself, wishing to support the said wife, engages in the production of cream.

2nd.—Engemar's Queensland boss pays him with £5 Queensland money.

3rd.—Engemar gives the Queensland five pound note to the postmaster of Toowong, who gives him a money order.

4th.—Engemar forwards the M.O. to Marie in Norway, who first goes to the Norwegian Post Office and gets Norwegian money for it. She secondly takes this Norwegian money to a Norwegian shopkeeper and changes it for the necessaries of life which she consumes.

Now, so far, the transaction is complete. Engemar by producing cream in Queensland has fed and clothed his wife in Norway. But what about the Norwegian postmaster, who has given good Norwegian money for a Queensland M.O.? How is he to recoup himself?

Well, he does not have to wait long. Soon the Norwegian shopkeeper comes in with the Norwegian money Marie has given him, and says, I want to send £5 to Queensland for 50 lbs. of Queensland butter. The Norwegian postmaster gives him the M.O. Engemar sent to Marie (or another one) and the shopkeeper sends it to the Queensland butter merchant, who takes it to the Toowong post office and gets the Queensland £5 note that Engemar had paid in, or else another one.

Now, observe, no money has been sent out of the country, we have merely dumped 50 lbs. of Queensland butter into Norway. It was a free gift from Queensland to Norway. Engemar got nothing in return but the satisfaction of feeding his wife. He willingly worked half his time for nothing in Queensland that she might consume £5 worth of goods in Norway without working at all.

Now if all Queensland (without having absentee wives in Norway) were to follow the example of Engemar and periodically send £5 to someone in that country, there would be hundreds of thousands of pounds of Queensland goods exported to ("dumped on") Norway every year, without any Norwegian goods being imported into Queensland. We would enjoy (?) an immunity from the dumping of hundreds of thousands of pounds worth of Norwegian goods on our shores that no tariff has hitherto secured for us. Our exports would appear against our imports in the proportion of hundreds of thousands of pounds to nothing. The balance of trade would be said to be in favour of Queensland, and that Norway was suffering from an enormous excess of imports over exports. And Norwegian papers would write pitiful articles explaining how the dumping of Queensland butter was throwing their own butter makers out of work, and so swelling the ranks of the unemployed; quite oblivious to the fact that they were getting as much while unemployed as they were while working: that in fact all the Marias in Norway would have no need to work so long as all the Engemars in Queensland dumped the result of their labours into Norway. On the other hand the Queensland Engemars could afford to be unemployed half their time, if they gave up dumping butter into Norway, and then be as well off as when working full time. Nor is it easy to see how they would be injured if they continued to work full time, and instead of dumping their surplus into Norway for nothing, they required the Norwegians to send them the products of Norway in return, i.e., let

HOW I BECAME A FOLLOWER OF HENRY GEORGE

By Charles H. Smithson

(In the "Halifax Courier," 29th September)

Nearly 40 years ago one of our warp-dressers asked me if I knew of any agency in Australia which would undertake a commission to trace a relative who had not been heard of for some months. He gave me full particulars, and I communicated with a friend of mine in Melbourne requesting him to put the inquiry into the right channel. He wrote back that he did not know of any special agency but would undertake the inquiry himself. For nine months he tracked the elusive individual from place to place, finally discovered him, and saw him safely on board of a boat returning to this country.

I naturally felt under a considerable obligation to my friend for all the trouble he had taken, and asked him what I might do in return. He replied that if I would read, study and inwardly digest Henry George's *Progress and Poverty*, he would call it quits.

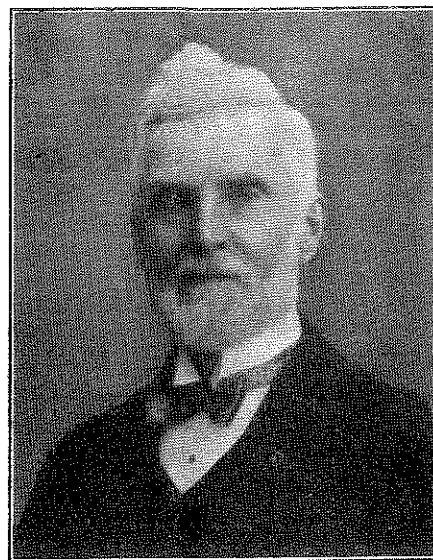
It happened that I had a cheap edition of the book in the house and had already read it, without its having made much impression on my mind—the experience of many people who read the book for the first time. But I now felt, in duty bound, to give it very careful study. Consequently I read it line by line, making marginal notes against points which did not seem perfectly clear. However, as I proceeded with subsequent chapters, these points, which had appeared questionable, were cleared up; and when I reached the last chapter I was fully convinced that Henry George had made out a complete case in his explanation of the fundamental cause of the persistence of poverty in spite of the enormously increased productivity of labour, due to labour-saving inventions and improvements in the arts of production.

I must confess that I felt somewhat ashamed that such a remarkable book had not arrested my attention when I read it for the first time. Undoubtedly it is a book which does require careful reading, but it amply repays the most careful study which can be given to it. For it makes it perfectly plain that social evils are not due to the complexity of modern industrial conditions nor to any "inscrutable will of Divine providence," but that they are clearly traceable to a fundamental social injustice, which can be removed and for which there is a simple and practical remedy, and for the continuance of which every member of a democratically constituted society is equally responsible.

Progress and Poverty (the lesson of which is more needed to-day than when it was written) is a book which starts with the postulate that all men are born with an equal right to life and liberty; and the conclusion arrived at is—that, as a necessary corollary, "all men should be put on an equality in reference to the bounty of nature." Henry George's practical proposal is that a complete valuation of the land should be made, after which, all who occupy the more advantageous land, should pay into a common fund the measure of any advantage they command. This payment would exclude any value due to private improvements of property.

It is a common mistake to suppose that Henry George claims that the accomplishment of this act of justice would provide a panacea for all social ills. He claims only that it is essentially the first reform to be undertaken, in order to make all other efforts at social reform really effective.

DAVID DAVIES



We regret to announce the passing of Mr David Davies, who died on 8th November at his residence, Southend, Penarth. He was in his eighty-fifth year. A native of Beaufort in Brecon, Mr Davies settled in Cardiff 50 years ago and was one of the founders of the Cardiff Master Builders' Association.

An active politician of radical outlook, Mr Davies was at various times Chairman of the Park Ward Liberal Association (Cardiff), the Penarth Liberal Association and the Cardigan Liberal Association. He was also Vice-President of the Welsh League for the Taxation of Land Values and a keen and generous supporter of the Henry George movement in Wales.

The breadth of his sympathies is indicated by the fact that he was also Chairman of the Penarth Branch of the Workers' Educational Association, to which his death comes as a serious loss. Mr Davies was in every sense a pioneer, and a man of great personality and courage. Truth and honesty had no greater supporter. All friends of the movement will extend their sympathy to his son, Mr Eustace Davies, who has served the Welsh League so long and devotedly as Honorary Secretary.

At the Municipal Elections at Stoke-on-Trent in November the Labour Party gained seven seats and its representation is now 44 councillors out of a total of 84. The subsequent elections for aldermen have placed the Labour Party in a decided majority.

In the Burslem and Tunstall wards, where the Labour Party candidates were returned in every case, and three seats were gained, the fight was wholly on the rating of land values. Mr Andrew MacLaren, Member of Parliament for Burslem and Tunstall and himself a local Town Councillor, took a leading part in the campaign.

* * *

If manufacturers are taxed, manufacturing is checked; tax improvements and the effect is to lessen improvements; tax commerce and the effect is to prevent exchange; tax capital and the effect is to drive it away. But the whole value of land may be taken in taxation, and the only effect will be to stimulate industry, to open new opportunities to capital, and to increase the production of wealth.—I. Mackenzie in *The Northern Scot and Murray and Nairn Express*, 10th November.

CO-OPERATORS AND THE LAND MONOPOLY

The Shieldhall Factory Site

A correspondent has written us for particulars of the prices paid by the Scottish Co-operative Wholesale Society for the site at Shieldhall, Govan, and its extensions. It was a typical example of the power of land monopoly to squeeze industry. We put it on record again with acknowledgments to Mr Alexander Campbell of Shieldhall who gave the facts in his letter to the *Scottish Co-operator* of October, 1923.—EDITOR, *Land & Liberty*.

The Scottish Wholesale Co-operative Society became the freehold owners of the original 12 acres of land at Shieldhall in 1887 at a cost of £6,000, or £500 per acre; and time has fully proved that had the selling landlord asked £50,000 for this 12 acre site, he would have had only to have waited something like 28 years longer to have realized it. There having been no tax on his idle land, he could have held it idle and waited, just as many landlords have waited and are still waiting; but in such a case the busy hive of thousands of men, women and girls who work so methodically and industriously at Shieldhall would have been throttled and crushed at the outset, and those operatives who produce so much for themselves and for their fellow countrymen would have been pressed hard for a living or buried in squalor, or dispersed to distant lands.

It all depended on the mood and inclination of one man, the landowner. In this instance he said "yes," and progress, even with the deadweight, marched on; but if he had said "no," then progress, to a greater extent than can possibly be computed, must have come to a standstill. A landowner of one acre and a half adjoining the south side of Shieldhall *did* say "no" to the co-operators. That is, the price demanded was so high that labour and capital could not then consider it, and the land lay absolutely idle for a period of over 20 years. The landlord lost nothing. Other landlords, acting similarly, lost nothing. It was the people—the labouring people—who lost, and who were forced to leave their country because of want of land at anything but fabulous prices.

The Shieldhall landlord gained. His land rose in value every year, every month, every week, every day. There were no tax-papers served on him. The co-operators over the wall paid the taxes, and for no other reason than that they were working. They were fined for daring to make suits of clothes to keep our bodies warm, boots for our feet, and furniture for our houses; but the landlord who did nothing better than standing idly in the way, hindering good work and taking what didn't belong to him, was clapped on the back, petted, pampered, and spoilt. There was nothing to grumble about from the landlord's point of view. He had no work, no risk, no worry, no fear. He simply had to wait.

The co-operators at last having made a little capital and being pressed for elbow-room, bought in 1914 his 1½ acres of land; but not at the rate of £500 per acre. They paid over £2,000 for it. He had a good reason for congratulating himself, yet he must have been either in sore need of the money or had glaringly miscalculated as to the rapid rise in land values taking place at the time. His haul from the landlord's point of view was good; but had he waited and higgled a little longer he might, as the following will show, have more than doubled it.

About a year later, in 1915, immediately to the west of the 1½ acres plot, the Wholesale purchased another additional piece of land consisting of a little

over three acres. The extent, according to a report in the *Scottish Co-operator* of 12th December, 1915, was 14,690 square yards, and the price paid was £16,500 which is at the rate of £5,500 per acre, or for the three acres nearly three times the price that was paid for the twelve acres that were purchased first, twenty-eight years before, showing a land value rise in said period, in this instance, of 1,100 per cent. Truly a thought-provoking rise.

Co-operators having gone through this experience at the hands of landlordism, one would think their energies would be wholly bent towards the smashing of the age-long monopoly. We maintain that the institution of private property in land is the foe-in-chief of the workers, and that capitalism and all the other "isms" are but mere weapons in the hands of this merciless bandit. Let us get together and go to the cause of our troubles. Let us restore the natural elements to their rightful owners, the people, and the best method of land restoration, all things considered, that the wit of man has so far conceived is—the Taxation of Land Values.

ALEXANDER CAMPBELL.

THE SMETHWICK MUNICIPAL ELECTION

Councillor John Bush, who stood as Labour candidate for the Soho Ward (Smethwick) and was returned writes to the Editor of *Land & Liberty* :—

"You will be pleased to know that in my recent municipal contest, I made the Taxation of Land Values my principal plank. As a result of this I was successful in raising the Labour poll from 786 to 916, and the majority from 11 to 146, proving to every one concerned that Land Value rating is the only effective reply to Tory 'rating reform.'

"In addition Sir Oswald Mosley, M.P., stated that he wholeheartedly agreed with the Taxation of Land Values, and suggested that the proceeds of such taxation could be used to finance better housing. I intend to press this question on every possible occasion, and shall be glad of any assistance you can give me in specimen resolutions passed by local authorities."

MADAME ANTONIO ALBENDIN

Many Georgeists besides those who were privileged to make her personal acquaintance at the three Conferences at Ronda, Oxford and Copenhagen will learn with deep regret of the passing on of Maria Garcia, the wife of our Spanish colleague Antonio Albendin. His bereavement occurred at Cadiz on 16th November after the patient had suffered some months of painful illness which followed a period of grave undefined anxiety. Madame Albendin for a quarter of a century of happy married life has given her husband all the aid possible, travelling with him to foreign countries, and at home submitting to the rapid transfers to unpleasant stations which Parliamentary Government in Spain imposed on her husband, a Civil Servant, as a penalty for progressive convictions, which fell heavily on her home-loving nature.

She did all she could to help, and our colleague is not alone in pride in her memory when the thought of the last sad months will have been softened. Our friend, the gracious hostess at Ronda and the merry guest at Oxford and Copenhagen, leaves no children. To Antonio Albendin all his co-workers in the Henry George movement send their deep sympathy.

M. J. S.

"THE VOICE OF JACOB"

Mr Jakob E. Lange's Reply to "The Times"

(Published in "The Times," 5th November.)

SIR,—One of my friends has sent me a copy of *The Times* of 24th October with an editorial, "The Voice of Jacob," in which you deal rather severely with my little book* about the outlook for English farming. From your editorial the reader will undoubtedly get the impression that the author must be either a knave or a fool, a very conceited personage, who in a bombastic way takes the English farmers to task for their shortcomings, and advocates radical reforms without having even the most elementary knowledge of what he talks about, and lacking even the most elementary courtesy, contrasting in this way most unfavourably with other visitors from Denmark whom you have found full of laudatory words concerning the high status of English farming. Fortunately, if your editorial induces the readers of *The Times* to read my little book—thus lending an ear to the true voice of Jacob—they will get an altogether different impression. Any defensory or controversial remarks from me in so far should be superfluous. But, although it is rather difficult to carry on a discussion across the North Sea, I naturally take so much interest in the problem that you will excuse me for giving a few of my points.

Although your editorial is rather long, it hardly gives any quotations from my book. You generally simply assert that I "criticize—or even more prescribe for—English agriculture"; that I hold that "we (the English public) are blind to the advantages of peasant proprietorship," that I "indulge in a fanatical optimism on the subject of small-holdings," etc. The somewhat personal turn you give to your criticism of my book necessitates my entering—rather unwillingly—on personalities: Would any reader deem it likely that a man at the head of the small-holders' agricultural school and in charge of the school's dairy-farm (which has to be self-supporting!) should be inclined to take a romantic, fantastic, rose-coloured view of the outlook for small-holding farmers? My situation evidently brings me to look at the whole movement from the inside and to grapple with the practical difficulties in a very realistic manner. You will find ample evidence of this on almost every page of my book. I never disguise that the way ahead—which even in Denmark is not too smooth—in England is full of pitfalls and rocks, that what can be brought about in Denmark, where a strong tradition turns the tide our way, must needs be far more difficult to attain in England. Still, it is not my sake to discourage those ardent workers (of diverse political views) who, in spite of severe difficulties, have done such admirable work to re-create a really independent and progressive small-holder population. A failure of 15 per cent of your new small-holders (as mentioned by you) seems to me not really discouraging when it is taken into consideration that many of these new small-holders were War invalids and townspeople, not skilled agriculturists. Even here in Denmark, to ensure the success of our small-holding policy we find it very important to pick our men with the greatest care.

You take me rather severely to task for not being sufficiently complimentary to English farming. But although I find truth a better form for courtesy than compliments, and may use a little more sparingly such

laudatory words as visitors from abroad generally use for smoothing their path, you will nevertheless find on the very first pages of my booklet the most open and unbounded acknowledgment of what English energy and progressiveness have done towards raising the standard of farming, an energy which at an epoch not too remote made the English farmer the tutor of half Europe, including Denmark. And my visit convinced me by overwhelming proofs that this energy and professional insight was still to be found in full vigour. But even if you be right in your assertion that the ability of English farmers in general is far above my estimate (which I most gladly would believe), this only strengthens my case, which is this, that all the facts tend to show that the main reasons for the slow decline and rapid depopulation of the English farming world cannot be sought in the want of professional insight or energy, but are of a politico-economic nature. And when you turn your eye that way the main wrongs are not difficult to detect, cannot, in fact, be obscured to any unbiased mind.

That the way to real and lasting progress for English farming is beset with great obstacles cannot be denied (in fact to a large extent the same ills are besetting the farming population all over the world, the difference being more of degree than of kind). But no man who through lifelong intimate contact with England has come to admire the enduring and active qualities of the English race can give up the hope that the obstacles can be removed by a political evolution brought about by a combination of wariness and undaunted strength.

Because of a vicious undercurrent, the big and splendidly outfitted agrarian ship of England is at present lagging somewhat behind the small flotilla of Danish yawls, manned with farmer-boys, that have managed by hard pulling at the oars to escape into somewhat clearer waters. Some of the mates on the big ship through their spyglasses have observed the flotilla and have called one of the rowers on board. Will you listen to the voice of Jacob? This is my case.

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THE LANDLORD'S LEECH-POND Mr Lloyd George on the 1896 Act

(According to the newspapers, *Liberals in the House of Commons* under Mr Lloyd George's leadership, expressed the view on 14th November last that taking local taxation off agricultural land would "prove of benefit to the farmer." Of all that has been said to refute that contention nothing on record is more trenchant than Mr Lloyd George's exposure of its fallacy when the policy of rate-relief was first started. The following extract of his speech on the Second Reading of the original *Agricultural Rates Act* is taken from the official *Parliamentary Debates*, 30th April, 1896. The speech applies to-day. A. W. M.)

Mr D. LLOYD GEORGE (Carnarvon) said*: That only two arguments had been put forward in support of the Bill—the first, that it was unfair to rate land on a different standard to that applied to personalty; and the second that agriculture was so depressed that relief was necessary. With regard to the first he would point out that there was this difference between the two kinds of property—personalty was the creation of the industry of its owner; land was not so. Land had not been improved materially by the owners of the soil. His second point was that the burdens proposed to be relieved were only a commutation of the much heavier burdens which were originally imposed on the land.

At one time the military burdens rested on the land, and also the burdens of law, justice, and police. Suppose the land still bore the heavy burdens to which it was originally subjected, it would have to bear ten times as much as the three or four millions now imposed on it for the poor-rate. He knew very well that the argument was used that it was unfair to reimpose burdens on the land because it had changed hands; but that argument was applicable also to the burden of the poor-rate, for the vast majority of estates had changed hands subject to that burden, and the purchaser had got it the cheaper by the capital value of the burden upon it.

Since the burden of the poor-rate had been placed on the land, the value of land had enormously increased. That was owing to nothing done by the owners or occupiers of the land, because the land was no more productive now. What was it, then, that had increased the value of the land so much? It was the trade and industry which had been created in the towns. . . . Yet it was proposed to tax the industries of the country which had thus increased the value of land for the purpose of relieving agricultural land. Hon. Members on the other side of the House . . . contended that the Bill was brought in for the purpose of relieving agriculture; but he contended that the relief was not for agriculture at all, but for the landlords, and for this reason. It was known for a fact that if this relief were not extended to the land, rents would inevitably go down.

If agriculture was really sinking under its burdens, one would have thought that the first thing done would be to relieve the burdens which weighed upon it. The burden per acre on land for rent was 25s., and the burden per acre for rates was 3s. 2d. Was it not common sense to relieve the bigger burden first?

Take the case of accommodation land. The landlord bore the rate himself, and the relief would go straight into his pocket.* In a small town with which he was acquainted, with a population of 1,500 or so, the rent of accommodation land was something like

£1 an acre some time ago. It was now £4 per acre. Why had it increased by £3 per acre? Not on account of anything the owner or occupier had done, but purely owing to the fact that the town had increased in prosperity. In one case he knew of, a landowner in the neighbourhood of a town had derived benefit to the extent of £3 per acre from improvements that had been made out of the rates, and yet now he was to be relieved to the extent of half the rates on his improved property. He characterised this proposal as a gross injustice to the taxpayer. He knew of another case in which the owner of a field which at one time brought in a rent of £1 per acre now obtained a rent of £40 for it in the shape of ground rents.

This Bill proposed to tax the already overtaxed people in order to enable the Treasury to halve the rates of the landlords. His contention was that the whole of this so-called relief to the agricultural interest would go into the pockets of the landowners.

There was no ground for the sympathy which hon. Members opposite accorded to the landlords. But let him ask, how was it that the farmers managed to pay their rents? A witness who gave evidence before the Welsh Commission, who was Earl Cawdor's agent—that noble Lord was a good landlord; the rack-renter did not come before a Commission in order to be cross-examined, and, therefore, it was only those who represented the best managed estates who appeared as witnesses before it—that agent stated that the farmers were paying their rents out of capital, and that they had to apply the wages of their farm servants to pay their rents. And yet the landlords came to that House and asked for relief when they knew that their rents were paid by the wages of the farm servants. But the landlords said they were not asking for relief for themselves, it was for the distressed farmer. It was the old professional beggar's trick—they pretended to beg for others, and the moment the charitable person's back was turned the stalwart ruffians spent the money in the nearest public house.

The taxpayer of this country ought to put an end to this shameful business. The time had come for plain speaking on this subject. . . . He found that, by taking the aggregate rentals received by the Ministry who came there to plead the cause of distressed agriculturists, they would benefit by this Bill to the extent of £67,000 per annum. . . . Taking the capital value of their land, the Ministry would benefit to the extent of two and a quarter millions by this Bill. And all this was done to relieve the distress of the farmer. Having bled the farmer to the last drop of his blood, the landowners were now seeking to bleed the taxpayers, who were to be driven into the landlord's leech pond.

Pitmans' Journal of Commercial Education, 10th November, states in "Personal Notes": "Mr C. Morley, P.C.T., of Welwyn Garden City, was the official reporter of the reception and dinner held to celebrate the 21st anniversary of the formation of the United Committee for the Taxation of Land Values. His verbatim report appeared in the September number of *Land & Liberty*."

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* At that time speeches of others than Ministers were usually printed in the Official Report in the third person.

THE MUNICIPALITIES AND LAND VALUE RATING

The Report of the Sheffield City Council in favour of Land Rating Value (adopted on 3rd October last, and reprinted in last month's *Land & Liberty*) is now being circulated to local authorities in England and Wales with the recommendation that they should join Sheffield in calling upon the Government to initiate legislation for the purpose.

The Report has also been issued to the Press, and in *The Times* of 26th October, for instance, it was suitably noticed with a statement of its argument for land value rating.

BRADFORD

At the meeting of the Sheffield City Council on 2nd November (*Sheffield Telegraph* report, 6th November) the Parliamentary and General Purposes Committee reported that the Bradford City Council, in response to the resolution of the Sheffield Council, announced its decision to call a representative conference of the county, county borough and borough authorities of Yorkshire to consider the matter and to make representations to the Government.

WEST BROMWICH

Discussion on land value rating (*Birmingham Post* report) took place at the meeting of the West Bromwich Town Council on 7th November. The General Purposes Committee had recommended that the Council should support the principle and request the Government to initiate legislation for that purpose.

Several aldermen and councillors objected, and the usual arguments were heard that this was a "political question" with which the Council, as such, should not concern itself.

Councillor Miss Hazel said if rates were put on unused land that land would soon be put to use, and would help to solve the unemployment problem. If they had had the rating of land values years ago, particularly when they bought the Tantany Estate for housing, it would have made a great difference. That land was almost a series of pit mounds bringing nothing into the public exchequer, but when it was wanted for public purposes they had to pay over £28,000 for it. A thing like that would not happen if the land were rated.

An amendment that the matter be referred to the Finance Committee was defeated by 15 votes to 13, and the report of the General Purposes Committee was adopted.

BARROW-IN-FURNESS

At the General Purposes Committee meeting of the Barrow Town Council (*Lancashire Post*, 24th October) it was reported that the Town Clerk of Sheffield had forwarded reports on the rating of land values. It was decided that the Corporation agree to support the resolution: "That the reports be approved, with the recommendation that the Council hereby pledges its support to the principle of the rating of land values, and calls upon the Government to initiate legislation for that purpose."

It was agreed also to support a resolution received from the Monmouthshire County Council, declaring (among other things) that in view of the enormous revenues which now accrue to private landowners in consequence of public enterprise and expenditure, these revenues should bear a substantial direct tax for the relief of local rates upon buildings and industries.

The Sheffield and the Monmouthshire resolutions, we are informed by the Town Clerk of Barrow, were adopted

by the full Town Council at its meeting on 29th October.

WORCESTER

At the meeting of the Worcester City Council on 20th November (*Worcester Echo* report) the Finance Committee reported that they had considered a letter from the Sheffield Corporation asking support of a resolution for the rating of land values.

Alderman Parsons, the Chairman of the Finance Committee, moved that it was not desirable to express an opinion because the question was political.

Councillor Fairbairn (Liberal ex-M.P.) urged open and free discussion on rating, which was of such vital importance to them all. He moved an amendment that the Town Clerk call a conference of the county boroughs of the Midlands whose populations were under 200,000, to confer with the Worcester Council on the great question of de-rating, rating of site values, etc.

To illustrate his point, Mr Fairbairn referred to the piece of land in the Bromwich road vicinity belonging to the Ecclesiastical Commissioners. It was used for cabbage planting. It was rated at £4. As it was agricultural land the tenant paid only a quarter, and next April he would pay nothing. But when the Health Committee wanted to buy that land for housing the district valuer valued it at £1,000. Mr Fairbairn expressed his astonishment and the valuer said: "Fairbairn, you forget you have built a new road alongside that land and turned it into a building site."

"Who made the road?" asked Mr Fairbairn. "The taxpayer made it and other roads like it."

Seconding Councillor Fairbairn, Councillor Foster emphasized the hardships of the present rating system inflicted on industry and on those who could least afford it. Worcester should anticipate the financial wreckage which threatened the future and act at once.

Councillor Hood said the present rating system discouraged public spirit and enterprise. The taxation of land values would bring land into the market.

Councillor Fairbairn's counter proposal was lost by 18 votes to 14, and Alderman Parson's motion was carried.

GRIMSBY

On receipt of the letter from the Sheffield City Council by the Town Clerk of Grimsby, the Finance Committee decided that it be laid on the table, thus debarring the full Council from discussing the question.

At the meeting of the Council on 22nd October, Councillor Anderson protested at the way in which the communication from Sheffield had been treated. He desired that every member of the Council should receive a copy of the letter and that a special meeting should be called to discuss the question. He moved that the matter be referred back to the Finance Committee and Councillor Canning seconded. On the vote being taken, the proposal was lost by 18 votes to 21. Councillor Anderson is to be complimented for thus raising the discussion.

Since then, the Municipal Elections have taken place, in which the Labour Party, standing for land value rating, gained three seats for its candidates. The question will certainly be raised again and with better prospects for a favourable decision. Before there was reaction in the Council, Grimsby on three separate occasions adopted resolutions demanding the rating of land values.

In the November municipal elections there were contests in seven wards. Our co-worker, Mr George Linskill, was busily engaged in making good use of explanatory land values literature both among the candidates and the ratepayers.

HOUSE OF COMMONS DEBATES

Local Government Bill

SECOND READING

(26th November)

Mr JOHN SCURR (Labour): The relief which is supposed to come to industry under this Bill is not going to industry at all. We know very well where it is going, and that is into the pockets of the landowners. Some people think that the Minister of Health and his Government were mad in putting forward these particular proposals. There is method in their madness. They describe this as a Local Government Bill. So far as I am concerned, I would describe it as the Friends of the Tory Party (Grants-in-Aid) Bill. I think that is a far more accurate title than the one which we have on the Bill at present, because the de-rating of agricultural land is going to benefit the agricultural landowner in one or two ways. If he sells his land, he will get a higher price for it. That is only common sense, because, if any business man is going to buy land, he will want to know what are the possible charges on it, and, if he knows there are no charges on it and no rates at all, he will pay a higher price for it. The same thing will apply in regard to industrial hereditaments. Those factory owners who own the sites on which their factories are situated will benefit. Otherwise, the benefit will go into the pockets of the landowners all the way through.

(27th November)

Colonel WEDGWOOD (Labour): When it comes to de-rating agricultural land how is that going to benefit agriculture? I must confess that I am a landlord. I own land in many counties, and looking at it from the purely personal point of view I am indeed grateful to the Minister of Health and the Chancellor of the Exchequer. If I called myself an agriculturist I should say I was grateful; but I am really grateful as a landlord. What is my position? I will take one farm, I will not say where it is, which at present I let. The rates on that farm, which henceforth are not to be paid by me or anybody else, amount to £16 a year. It is true that my tenant for the present will get the benefit of that £16 a year but I think hon. Members will agree that he is able to pay £16 a year more rent. (An hon. Member: "He will not agree!") I hope to see it. But I am confident of this, that as I have a prospect of selling that farm I shall be able to sell at a much better price. £16 a year at 20 years' purchase, a moderate estimate, means £320 has been put into my pocket. Thank you very much. It is just as well that we should recognize that the Government does stand by certain classes in this country. £320 put in my pocket; I have done very well.

How is that going to benefit agriculture? A new tenant will come in and he will pay more; he will be able to pay more. A new purchaser will come in and buy my farm at a higher price for the opportunity of getting at the land in order to work it. In a generation even the best of landlords will somehow or other manage to absorb the advantages of the abolition of rates on agricultural land. Who more eloquent on this subject than the right hon. Gentleman for Carnarvon Boroughs (Mr Lloyd George). I sat at his feet; where is he now? This process has been going on for nearly 30 years. First a quarter of the rates were to be paid by other people, then half, then three-quarters, and now they have got the lot. But hon. Members must not believe that this is the end. Oh, no. When you have removed all the rates, when you have freed agricultural land, agriculture will still be hungry, believe me. The next step will be the necessary subsidies to keep the agricultural industry going and incidentally to raise the value of agricultural land.

I wish I could make this House see the problem as I see it. I am sure that hon. Members would like to if they could. The problem that I am thinking of is the problem of unemployment. To-day you have the unemployed man on one side of a brick wall, and on the other side of the wall is the raw material with which alone he can start work. It is a wall representing not the value of land, but the price of land, and every time that you add to the price

of land, to the price that the owner can demand from anyone who wants to use that land, every time you raise that wall you make it more difficult for the unemployed man to get a job. You say that here you are helping agriculture and helping trade. Do let us clear our minds of cant. You are adding to the price of land and making it more difficult for a man to get a small holding, an allotment or a farm. You are making it more easy for a man to be compulsorily unemployed.

The Minister of Transport, in an eloquent supplementary reply to a question to-day, said that everyone in this country was going to benefit from this Bill. No. The people who will not benefit are the people who want to use land. They will have more to pay. The people who will not benefit are those who are still unemployed because they cannot get a bit of land—the building trade, the agricultural trade, the brickmaking trade, the quarrying trade. All those people will find it more difficult to start work, and the whole community will suffer because those who might be employed in making useful things will be unemployed. I feel certain that this Bill in the long run will be of no advantage to trade and industry. You are taking the rates of factories and putting not a precisely similar but a larger sum upon industry in the form of a tax on petrol. Therefore industry cannot prosper. In addition to that you are taking the rates off agricultural land and forcing everyone to pay a higher price for the land that they have to use. You are still further fettering real self-government in our small units, the parish and the rural district. You are driving out self-government and establishing bureaucracy. And although the working class may, by this Measure, be better looked after by the experts—it may be; the cattle are always well kept—yet they will be less able to find work, less able to secure that which every Englishman should have—freedom to use the land of England.

(28th November)

Mr MACLAREN (Labour): We have stated that the net result of this de-rating scheme, even if we grant that it has all the virtues that right hon. and hon. Gentlemen opposite say it has, will be an enormous increase in rent. Indeed, it is not a rating relief Bill for industry; it is the provision of an enormous subsidy for the owners of raw material in this country.

I have just received the prospectus of a company which is going to be formed. It is the prospectus of the Buckingham Brick and Tile Company. They are calling for a share capital of £175,000. Of this sum, £60,000 is to be spent in buying the farm of Roddimore, Winslow, Buckinghamshire. The vendor is a Mr Bishop, and he is to receive £35,000 in cash and £25,000 of stock in the Company. There is a valuable clay deposit lying under the land, and it rises to within eight inches of the surface. This valuable land, worth £60,000, is now rated as agricultural land, and the annual amount of rates is £26. Here is a remarkable asset deemed to be agricultural land at the moment paying £26 to the local rates, and this good, beneficent Government come along and say to this gentleman, Mr V. G. Bishop: "In order to induce you to be enthusiastic in your support for our Measure, we will absolve you from the payment of the £26 entirely, while at the same time you are holding an asset which has a value of £60,000 and gives you power to demand from the company which you are now promoting £25,000 worth of shares." I would like to know from the Minister how the Government are going to deal with an example of that kind. There are many potentialities in this country immediately under the soil which is deemed to be agricultural land which could be sold in the market for enormous fortunes if they were exploited and where, instead of the owners paying their tribute to the rates on the market value of their assets, they would be absolved from paying rates.

I should like to give another illustration. This time it is one which I should like the representative of the Government to face, because it is a ban in character. The Government are proposing to give 75 per cent relief to productive industries. In order to see how the 75 per cent relief on productive industries would operate with the

present rating law in force, I take an example from my own constituency. We have a pottery in the very heart of Stoke-on-Trent abutting on to one of the main streets of the city. The Corporation of Stoke-on-Trent are desirous of carrying out a widening of the street upon which this "pot bank" as we call it—the pottery—stands. The street itself has become a veritable death trap owing to the congestion of traffic. The Corporation of Stoke-on-Trent opened negotiations with the owners of this pottery with a view to widening the street. The pottery in question is the property of Mr Copeland, of Copelands, the famous potters. The owners of the pottery have intimated to the Corporation that they will sell the land to them at £10 per square yard. There are over 40,000 square yards of land there which they now hold and on which they have their factory erected. One might say, seeing that they have a great area of land which they value at £10 per square yard, that they have a capital value asset in that land of £400,000. We will cut the amount by one-half and say that they will hand over to the Stoke-on-Trent Corporation their area of land for something like £200,000. I made inquiries at the rating office as to the amount at which this pottery was rated and I find that it is rated at £1,471. I asked the valuer if these people had appealed for relief under the Government's forthcoming rating relief scheme, and he said, "Oh, yes. They have appealed." I asked what they would pay in rates then, and he replied that they would pay £390—a sum of £390 in rates for a capital asset which, putting it at a conservative figure, is of the value of £200,000.

The rate would be levied upon £200,000 if we were sane people dealing with rating law scientifically, instead of allowing these people and others whom I could mention in the same area to stand there in great congested areas holding up the community for blackmail until they get those exorbitant prices from the local authority.

It is true that if you heavily rate and tax industry, sooner or later it will bring depression upon the industry. It is also true that if you un-rate and un-tax industries and improvements you must in proportion at the same time do something to check the hæmorrhage of rent which, otherwise, is bound to detract from anything you have attempted to gain by the un-rating of industry.

The Government are accepting poverty as a providential institution, and taking the relief of it from the boards of guardians and placing it under the control of the county and county borough councils. But poverty remains there, and the chill hand of public charity is still there. On that line, the Government are accomplishing nothing. It is a perpetuation of the old vicious rating system, devised as a subvention to the manufacturers of this country and as a subvention to the agricultural areas at the expense of the taxpayers. What is being taken out of the rates is being put on to the taxes. As the Irishman did on one occasion, the Government have cut a piece off the top of the blanket and have stitched it on at the bottom of the blanket in the hope that by so doing they have lengthened it to cover their nakedness.

The Austrian *Commercial Travellers Journal* published a special 25th anniversary number on 15th October. Among the numerous articles appearing is one by our co-worker in the International Union, Mr Pavlos Giannelia, which is very much to the point. He writes on "Opportunities Restricted and Competition Intensified," and pleads the Free Trade case with earnest purpose. He says little is to be achieved by merely demanding from other countries the removal of their trade barriers. It is for each country to remove its own tariffs, recognizing that they do more harm to the people themselves than to the foreigners with whom they trade. And not only should tariffs be abolished but also the internal taxation, direct or indirect, which increases the price of goods, limits the opportunities to labour and reduces purchasing power. This is real Free Trade, and commercial travellers should be the first to espouse that cause, in their own and their customers' interests.

PRESS CORRESPONDENTS

A Campaign well sustained

In the last three months we have had notice, either through our Press Cutting Agency or by reports from the various centres and the writers themselves, of no fewer than 138 letters or special articles contributed to the Press bearing on the case for the Rating and Taxation of Land Values. In particular the reactionary proposals of the Government have given our writers many openings, and we could only wish we had space to reprint some of the able answers to points raised. The land question in relation to employment, housing, free trade, etc., is the burden of all these communications; and thus through the channels of the newspapers a continuous and most effective propaganda is being carried on. The following is a list of those who have been actively engaged in this way during the past three months, so far as a list can be made from information received; the list comprises 70 contributors in all:—

E. Archbold, F. C. Bailey, E. E. Belfour, C. Bevan, J. Caldwell, Alex Campbell, D. Catterall, J. Crabtree, W. Craven, W. Cuthbert, A. W. Dakers, J. O'D. Derrick, D. J. Downie, Rupert East, J. J. Findlay, C. A. Gardner, J. C. Geddes, E. M. Ginders, G. A. Goodwin, John Gordon, Sir Edgar Harper, W. J. Hawkes, G. Hooper, G. G. Houghton, A. G. Huie, C. H. Jones, W. H. Ke'sall, W. R. Lester, G. Linskill, Dr Percy MacDougall, J. H. McGuigan, R. B. MacFarlane, J. Mackenzie, M. Mackenzie, Andrew MacLaren, M.P., E. J. McManus, A. J. Mace, T. Mitchell, F. Mitchener, A. S. Munsie, J. K. Musgrave, E. Neaves, C. C. Newrick, Wm. Noble, D. J. J. Owen, John Peter, Wm. Reid, Capt. F. Saw, James Scott, E. H. Siebel, F. Skirrow, W. A. Trueman, W. Tunnicliffe, Fredk. Verinder, Josiah C. Wedgwood, M.P., A. H. Weller, H. Whitham, Chapman Wright and twelve who have written anonymously.

The letters and articles have appeared mostly in daily newspapers, and occasionally in weeklies, published in 27 different towns from one end of Great Britain to the other. We have no doubt others than those mentioned have been taking part in this useful work, carrying the message of *Land & Liberty* to a wide public. While apologizing for any omissions, we can only ask to be kept informed of all activities in this engaging field of propaganda.

Mr A. E. Little, Labour Candidate at the Poole Municipal Election, stood for Land Value Rating. He circulated with his address the United Committee's leaflet *Idle Land and Idle Men*. He writes that "this caused considerable talk about the land question in the Ward."

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WHAT THE BRITISH LEAGUES ARE DOING

ENGLISH LEAGUE: Frederick Verinder, General Secretary, 376 and 377, Strand, London, W.C.2. (Phone: Temple Bar 7830.)

A paragraph in a recent issue of the London *Star* called attention to a game (played with cards) invented by Mr Norman Angell and designed to teach "economics without tears." The Secretary promptly wrote to the *Star* calling attention to the fact that the late Harry Llewelyn Davies had been much earlier in the field with a game designed to teach the economics of the Land Question. The publication of a paragraph to this effect brought a few orders for the Land Game, although the Editor failed to give the address of the League Office. Readers of *Land & Liberty* who are looking forward to Christmas and New Year Parties may be glad to be reminded that the game (with full directions for playing it) may still be obtained from 376, Strand. It was introduced into a number of Army Huts during the War and was very popular with the soldiers. Many games have been sold since the War, and some of these have found their way into Clubs, Good Templar Lodges, and so on. The price is one shilling, post free.

There was a good attendance at the Quarterly Meeting, held in a Committee Room at the House of Commons, for Mr Lester's paper on "What is Property?" Col. Wedgwood, and afterwards, when he had to leave for another engagement, Mr C. H. Smithson, occupied the Chair. The Paper, written with Mr Lester's well-known and well-appreciated literary skill, was followed very attentively and he was rewarded for his effort by an interesting discussion. The Secretary understands that Mr Lester would be willing, subject to the fixing of a mutually convenient date, to submit the Paper to discussion at other meetings within a reasonable distance. Inquiries may be sent to the League Office.

The universal discussion of the Rating question, provoked by the Government's De-rating proposals, is bringing many inquiries to the League Office. It is being realized that Taxation and Rating of Land Values is the only reasonable alternative. Discussion, private and public, of this kind offers many opportunities to members of the League for bringing its proposals and publications before their friends and neighbours, especially now that the general reassessment is puzzling and alarming so many already overburdened citizens.

Mr E. Belfour, J.P., has a letter in the *Hampstead Advertiser* criticizing the Government's de-rating proposals, and putting forward Taxation of Land Values as the alternative.

Sir Edgar Harper will address a meeting of the Woolwich Labour Party at Well Hall Co-operative Stores on Tuesday, 4th December, at 8 p.m., on "The True Remedy for Unemployment"; and a meeting for the Herne Hill Congregational Church Men's Society, on "Taxation of Land Values," on Tuesday, 8th January next.

LAND VALUES CAMPAIGN COMMITTEE

The meeting addressed by Sir Edgar Harper in South London last month has resulted in the formation of a Study Circle, which Mr W. R. Lester, M.A., has consented to lead.

Two meetings (afternoon and evening) addressed by Ald. D. J. Vaughan, C.C., at Bristol, were well attended by delegates from the various Branches of the Bristol Co-operative Society on 10th November. The Society is said to have about 40,000 members. Mr Vaughan illustrated his lecture by a number of charts, and drew largely upon his own experiences as builder for many years, and as member of the Monmouthshire County Council. A gratifying feature of these two Conferences was that the delegates took careful notes with a view to reporting to the organizations (Co-operative Guilds, etc.) which they represented.

Mr E. Rosslyn Mitchell, M.A., M.P., addressed a meeting at Newcastle-under-Lyme on 23rd November.

DECEMBER, 1928

Sun. 2nd.—Cambridge Trades Council and Labour Party, Labour Hall, Norfolk Street: Ald. F. C. R. Douglas, M.A., F.R.A.S. 7 p.m.

DECEMBER, 1928

Sun. 2nd.—East Hull Divisional Labour Party, East Hull Baths: Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.
 Fri. 7th.—Oxford City Labour Party, Buxton Hall, Ruskin College: Andrew MacLaren, M.P., T.C. 8 p.m.
 Fri. 14th.—Enfield Labour Party: Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
 Wed. 19th.—Kendal Labour Party, Town Hall, Kendal: Rev. James Barr, B.D., M.P. 7.30 p.m.

JANUARY, 1929

Sat. 5th.—Cambridge, Guildhall (Cambridgeshire Trades Council and Labour Party): Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 5.30 p.m.
 Mon. 7th.—Rutherglen and District Liberal Association Town Hall, Rutherglen: Ernest Brown, M.C., M.P. 8 p.m.
 Tues. 8th.—Failsforth Industrial Society, Co-operative Hall, Failsforth: Ben. Riley, M.P. 7.45 p.m.
 Fri. 11th.—North Edinburgh Liberal Association: T. Atholl Robertson, F.R.G.S. 8 p.m.
 Sun. 13th.—Govanhill Branch I.L.P., Large Dixon Hall, Cathcart Street, Glasgow: C. G. Ammon, M.P. 7 p.m.
 Mon. 14th.—North Ayr and Bute Trades and Labour Council, Walker Memorial Hall, Kilbirnie: C. G. Ammon, M.P. 7.30 p.m.
 Tues. 22nd.—Hull Co-operative Society (Educational Department) Balmoral Hall, Metropole, West Street, Hull: R. J. Wilson, M.P. 7.45 p.m.
 FEB. 3rd.—South Poplar: S. P. Viant, M.P.
 " 5th.—Putney Labour Party: J. C. Wedgwood, M.P.
 " 20th.—East Lewisham: J. C. Wedgwood, M.P.
 " 22nd.—Romford: J. C. Wedgwood, M.P.
 MARCH 11th.—Colchester: J. C. Wedgwood, M.P.
 " 24th.—Miles Platting: Rennie Smith, B.Sc., M.P.

The opening meeting for 1929, although held in the town of Cambridge, is the New Year's Meeting of the County Labour Party. The county is an entirely rural one; the town and university of Cambridge are not part of it for election purposes. The Secretary is informed that probably 500 or 600 delegates will be present.

SCOTTISH LEAGUE: Wm. Reid, Secretary, 67, West Nile Street, Glasgow.

Friends of the Scottish League will be interested to note that our President, Bailie Peter Burt, has been again elected Convener of the Tramways Department in the Glasgow Corporation. Mr John Gordon, J.P., one of our Vice-Presidents, has been returned unopposed to the Cathcart Parish Council. Another of our Vice-Presidents, Mr Thomas Lindsay, of Lennoxtown, is again re-elected to the Campsie Parish Council. He and the late Mr Thomas Cameron, who was for a time Chairman of our Executive, were elected to that Council when Parish Councils were first brought into being.

The Glasgow correspondent of the *Irish Weekly* among other comments has the following: The United Committee for the Taxation of Land Values, which has its headquarters in London, presented a copy of the pamphlet, *Mr Philip Snowden on Land Value Taxation*, to every delegate at

FOR CHRISTMAS AND NEW YEAR PARTIES

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the recent Labour Party Conference in Birmingham. The necessity exists for similar activity in Scotland.

I daresay the Scottish League will be very glad to consider the question of a free distribution of Mr Snowden's pamphlet now that they have received a gift of money from a generous donor for election literature. By the kindness of our President, Bailie Burt, we have distributed *The Labour Question*, an abridged edition of Henry George's *Condition of Labour*, Mr W. R. Lester's pamphlet *Natural Law in Social Life*, and hundreds of copies of *Land & Liberty*.

May I add a word of appeal? After supplying representatives on all the Local Government bodies in Scotland with our literature we undertook at the request of some of our friends a distribution in Leith at the bye-election there. Several friends (not many) came to our assistance to defray the cost of this latter effort. The total outlays are not recovered yet. It has to be borne in mind that our free list for *Land & Liberty* is quite considerable, and we are often asked to supply literature to people unable to pay. Still, we get assistance in other ways. The Liberal Land Committee has given Glasgow illustrations in their publications. We understand that these were supplied by the Glasgow correspondent of the *Irish Weekly*.

Among other meetings addressed by members of the League, two debates fail to be reported. Mr A. S. Munsie has been constantly at work spreading the gospel in local branches of the National Union of Railwaymen. He and Mr J. B. Figgins debated in the New Hall, Renfrew Street, Glasgow, on Sunday, 18th November. The proposition debated was: "Is the taxation of land values a cure for unemployment." The *Irish Weekly*, of 24th November, carried a good report of the speeches.

Mr Mungo Fairley and the Secretary undertook the defence of land value taxation in a debate before the Giffnock Debating Society, the opposition was undertaken by Mr R. M. Thomson and Miss M. E. Anderson, LL.B. Mr A. S. Munsie and the Secretary have spoken at numerous open-air meetings on the Rating Question. Both have joined in similar debates in Parliamentary Debating Societies in Glasgow. The Secretary had an indoor meeting at Bonhill on Thursday, 29th November.

The letters to the Press have about reached the usual output. Mr A. J. Mace has been in controversy with the Secretary of the Empire Industries Association, Mr A. S. Munsie keeps a weather eye on the *Scottish Farmer* and Glasgow evening newspapers and Mr John Peter had communications in the *Edinburgh Evening News* of 14th and 17th November. This does not exhaust the list of those who keep writing in our support. There are others who seek opportunities for damaging our propaganda, but it is not our business to put them on the list.

The Secretary is now occupied with duties in his capacity as Secretary of the Arrangements Committee for the International Conference. He will be pleased if he is kept busy supplying information as to accommodation and terms for the period during which the Conference will meet.

YORKSHIRE AND NORTHERN LEAGUE: Fred Skirrow, Secretary, Compton Buildings, Bow Street, Keighley.

With A. W. Dakers as Chairman of the Arrangements Committee, and Lewis C. Smith as Secretary, supported by Charles Newrick, preparations for the Gateshead Conference are being carried out in a manner that promises well for its success. Full particulars will be given in January issue of *Land & Liberty*. We are able to call this conference through the help of a special donor, to whom we tender our thanks.

Other meetings have been as follows:—

November 1st, the Secretary, at the Batley Women's Co-operative Guild; 7th November, the Secretary, at the Windhill W.C.G.; November 15th, A. W. Dakers, the Blaydon W.C.G.; 20th November, Wm. Thomson, J.P., the Clayton W.C.G.; 21st November, Charles Newrick and the Secretary, the Stockton Junior Liberal Association; 22nd November, A. W. Dakers, the Cramlington W.C.G.; 23rd November, William Thomson, Keighley Men's Co-operative Guild; the Secretary, at a Labour meeting in the Spennymoor Town Hall, which was to have been addressed by Mr Tom Myers, ex-M.P. The Secretary also

addressed a meeting for the Labour Party, in place of Mr Myers, at Esh Winning, County Durham, Mr Myers having been taken ill and had to return home.

Mr Lewis C. Smith, who never misses an opportunity of keeping our question to the front, has arranged for the Secretary to address a series of five meetings under the auspices of the Crook Labour Party in co-operation with Alderman J. M. Cape, of Darlington. These meetings were held 26th to 30th November in the Barnard Castle-Spennymoor Division. Mr Smith is the Acting Hon. Secretary of our Darlington Branch and arranged also the meetings above mentioned in the Spennymoor Town Hall and Esh Winning. These were attended by a large number of Durham miners. The penny pamphlet, *Land and People*, was in great demand.

At all meetings, and in other activities of the League, literature has sold well.

Press work has been well sustained during the month. We have noted the following: 23rd October, Sir Edgar Harper, *Sheffield Telegraph*; 26th October, William Craven, *Sheffield Telegraph*; 3rd November, A. W. Dakers, *Yorkshire Post*; 17th November, Harold Whitaker and the Secretary in *Brighouse and Elland Echo*. Mr C. C. Newrick contributed an article on Land Value Rating to the *Darlington Labour News* of November, entitled "De-rating and a Better Plan."

We are pleased to learn that two prominent members of the League, Messrs. W. Becket Henderson and J. M. Marston, have been co-opted members of the United Committee for the Taxation of Land Values.

MANCHESTER LEAGUE: Arthur H. Weller, J.P., Secretary, 4, Piccadilly, Manchester.

Attention is drawn to the change of address from No. 11 to No. 4, Piccadilly, Manchester.

Meetings as follows have been addressed by the League's speakers during the past month: Macclesfield W.C.G., A. H. Weller; Crewe W.C.G., Mrs Catterall; Manchester Athenæum Debating Society, A. H. Weller; Fallowfield Women's Liberal Council, A. H. Weller; New Mills M.C.G., A. H. Weller.

It is gratifying to report the success of our colleagues in the recent municipal elections: Mr Wm. Noble in Stockport and Mr J. Brentnall in Salford.

The following questions were submitted to the candidates in the recent municipal elections in Manchester: (1) Are you in favour of relieving the ratepayers in houses and shops by levying the rates on the selling value of all the land, instead of on the value of both land and buildings, as at present? (2) If elected, will you use your vote and influence in the Council to secure the necessary powers from Parliament to levy the rates on land values?

Favourable replies were received from 24 candidates of whom 12 were elected. One Labour candidate declared himself "a convinced Single Taxer." This activity on the part of the League was well reported in the *Manchester Guardian*, where it was given much space and an exceptionally effective advertisement.

Letters have been printed in the *Manchester Guardian* from A. G. Huie (Australia), Dr P. McDougall and A. H. Weller. Mr E. M. Ginders' address to the Henry George Club and the Secretary's address at the Manchester Athenæum were well reported in the *Manchester City News* and the *Middleton Guardian*. Letters from Councillor William Noble have appeared in the *Stockport Express* and from Mr D. Catterall in the *Salford Reporter*.

At a meeting in Manchester on behalf of the distressed miners, which was addressed by Lord Henry Cavendish-Bentinck, M.P., Mr E. F. MacClafferty asked: (1) As according to answers to questions in the House of Commons the total amount paid in coal royalties in Great Britain in 1924 was £6,430,000, and also the Ecclesiastical Commissioners received in mining royalties more than £450,000 a year, what action does Lord Henry propose to take when Parliament reassembles to insure that the sovereign rights of the people to the land be restored to them? (2) Does his Lordship think it quite fair that the Government should take money from the people to buy back the people's rights in the land when landowners' Parliaments between 1710 and 1860 passed Enclosure Acts by which these landowners took 7½ million acres from the common

people and gave them to the landowners? The only reply given was that Lord Cavendish-Bentinck was "rather in favour of" the State purchase of mineral royalties and the Chairman (Mr P. M. Oliver) thought that was "a very advanced attitude." It is the attitude of the politicians who contend that the land belongs to the landowners and not to the people.

The Manchester City Council decided on 31st October not to sell the Victoria Buildings for which an offer of £400,000 had been made by a London firm. The property stands on an island site near the Royal Exchange, and the price offered is equal to £73 a square yard. Councillor Toole said that sites on the other side of the street in St. Mary's Gate had recently been sold at £132 and £228 per square yard respectively. The last-named price is equivalent to £1,103,520 per acre.

The *Manchester City News* gave an extensive report to the speech of the Secretary of the League at the Manchester Athenæum Debating Society on 7th November when he moved the following resolution, which was carried: "That industry cannot be relieved from the burden of the rates unless public revenue is obtained from another source, and that the community-created values of land ought to be made available for the purpose."

The League has lost an old and valued friend through the death of Mr William Canning on 2nd November as the result of a road accident. He was of remarkable vigour although 77 years of age. His retirement and removal to Hoylelake in 1925 did not affect his interest in the League's work. At the meetings of the Liverpool League he became a frequent visitor, and he missed no opportunities of visiting his old colleagues in Manchester. The sincere sympathy of his many friends here will go to Mrs Canning and her family.

LIVERPOOL LEAGUE: F. R. Jones, Hon. Secretary, 9, Alexandra Terrace, Bedford Road, Rock Ferry.

The first debate of the session took place at our rooms in the Wedgwood Café, Hackins Hey, on Monday, 19th November, the subject of the debate being "That Land Value Taxation will abolish unemployment and poverty without Socialization of Capital." Our case was very ably presented by Mr. F. R. Jones, opposed by Mr Farrand on behalf of the Liverpool Fabian Society. Mr Farrand, who is already well-known to many of our members, was well received, but the case he put forward for Socialization of Capital was not at all convincing and we find it difficult to understand how he can still believe that Land Value Taxation will increase the power of Capital against Labour. However, a second debate with the Fabians will take place at their rooms in February, and we urge all our friends to watch these columns for fuller particulars and to come along and lend their support.

Other debates will follow at our own rooms, the next being between ourselves and the Credit Reform League, and arrangements have also been made with several prominent local men to address our meetings on subjects of particular interest.

A number of meetings of outside organizations have been addressed by our speakers during the past month, and we shall be glad to have the support of members at the following:—

Dec. 11th.—Toxteth Men's Co-operative Guild, 94, Lodge Lane: E. Johnson.
 „ 11th.—Dingle Joint Co-operative Guild, 300, Park Road: F. B. Jones.

1929.

Jan. 7th.—Fairfield Liberal Club, 36, Shiel Road: F. R. Jones.
 „ 7th.—Kensington L.L.P., 70, Shiel Road: E. Johnson.
 „ 22nd.—Dingle Joint Co-operative Guild, 300, Park Road: Organizer.

The Lantern Lecture on "Picturesque England and its Land Laws" which our Organizer presented at the Toxteth Men's Guild, proved an interesting innovation and will probably be seen again later in the session.

HENRY GEORGE CLUB (Manchester): Leonard A. Weller, Hon. Secretary, 98, Sandy Lane, Chorlton-cum-Hardy, Manchester.

On Friday, 9th November, Mr E. M. Ginders, President

of the Manchester Land Values League, addressed the Club on "Industrial Development and the People." He dealt especially with what had come to be known as the Rationalization of Industry, which led him to the question of foreign markets and how to capture them. It is almost universally held, he said, that nations grow rich by sending wealth out and poor by receiving it. This inversion of economic truth is explicable by the universal poverty of internal markets, in turn arising from injustice, the denial of man's natural right to the use of the earth.

Mr H. B. Hobson presided over a good attendance of members and friends.

MIDLAND LEAGUE: Chapman Wright, Secretary, 20, Cannon Street, Birmingham.

The second annual meeting of the Sparkbrook and Balsall Heath Rating Reform League was held on 15th November, and the Report showed an active year of valuable propaganda. In the constitution which was adopted, in order to widen the aims of the League, the words "and Land Values" were inserted after "Reform" in the above title. Officers were elected as follows: President, Mr A. B. Weekes; vice-presidents, Mr and Mrs Barber, Mr A. B. Houghton, Mr Chapman Wright, Mr W. R. Chapman (past president), Mr G. A. Perry, Mrs Ellis and Mrs G. G. and Miss L. S. Houghton. The special speaker for the evening was Councillor Miss Hazel who gave a stirring address on her "land value" activities in West Bromwich.

After a strenuous contest Mr J. Bush was elected to the Smethwick Town Council on 1st November. We heartily congratulate Councillor Bush, for we know that his aim was no mere personal one but that he desired increased opportunities for advancing the cause of social justice.

The Secretary has addressed meetings as follows: 15th November, Kings Norton and Stirchley L.L.P.; 20th November, Wotton L.L.P.; 22nd November, Erdington National League of Young Liberals; 26th November, Birmingham Branch Patternmakers.

PORTSMOUTH LEAGUE: S. R. Cole, Hon. Secretary, 165, Francis Avenue, Southsea.

Mr J. H. McGuigan presided at the monthly meeting of the League held on 13th November at the John Pile Memorial Rooms. Mr H. Thirk opened a discussion on "The Relationship of Land and Capital to the Labour Problem" and his remarks had a good report in the local newspaper. In his conclusion he said notwithstanding the enormous increase in the products of labour, the producer was reduced to the verge of poverty because the value of land, which measured the share of these products now appropriated by landholders, increased as rapidly as the use of capital enabled the workers to increase production.

One of our most active members, Mr A. Bishop, has been lying seriously ill for several months. The meeting conveyed by resolution a message of sympathy and hope of recovery to his usual health.

Mr R. B. MacFarlane had a useful letter in the *Portsmouth Evening News* of 5th November.

WELSH LEAGUE: Charles A. Gardner, Hon. Secretary, 27, Park Place, Cardiff.

The Executive Committee under the chairmanship of Captain Saw met at Cardiff on Monday, 5th November, when we had the opportunity of welcoming three new members of that body, namely, Mrs Porter and Mr I. T. Rees of Cardiff, and Counc. A. E. Meredith, of Cwmarn. We accepted with regret the resignation of Mr Eustace A. Davies, the former Hon. Secretary, and appointed the writer in his place. Mr Davies asked to be released on special grounds, and the Executive Committee considered it only fair to him to accede to his request. The office address of the League will remain as heretofore. The Executive Committee confirmed our action in connection with the Cardiff Municipal Elections. We obtained pledges in our favour from a large majority of the Candidates, some of whom accepted our literature and distributed it with their own. Our stock of suitable literature was used up in this way. We advertised in the Press a list of those Candidates whose replies were satisfactory. Our Chairman,

Captain Saw, stood for the Riverside Ward, but was unsuccessful.

Alderman W. R. Williams, a member of the League, has been elected Lord Mayor of Cardiff. His co-members heartily congratulate him.

The Officers are sending out a special circular appealing to members and friends for increased support. It is hoped to follow up the circular with personal calls where practicable.

We regret to have to announce the death of one of our first and oldest Vice-Presidents, Mr David Davies, who passed away at his home in Penarth on 8th November. At the final leave-taking on the 10th the League was represented by our Chairman, Captain Saw. We also regret to have to announce the death of Mr W. A. Meyrick, which occurred at his home in Cardiff on November 12th. Mr Meyrick, in co-operation with the late Mr Edward McHugh, was active in the formation of the League, and one of its first Vice-Presidents. Visitors to the Cardiff Conference in 1913 will perhaps recall Mr Meyrick as the speaker at the Sunday afternoon meeting at the Park Hotel, when the subject of his address was "Peace." To members of both families we extend every sympathy in their time of sad bereavement.

HENRY GEORGE CLUB (Halifax): H. Whitham, Hon. Secretary, 11, Stirling Street, Halifax.

We are to have the pleasure of the assistance of Mr W. R. Lester addressing the local branch of Toc H on 4th December. A further date in January has been obtained for Mr C. H. Smithson for a second visit to the same organization. Toc H is a body that is looking for the solution of the social problem and we welcome these opportunities to state our case.

The Secretary has booked dates for Young Men's Classes at local churches. 2nd and 9th December, to be exact. This is useful though not always immediate in its results.

The study group meets Tuesdays and a variety of opinions are available. We are not yet satisfied with the numbers nor yet with the regularity of attendance. Therefore we make a special appeal to members and friends for their best support.

EDINBURGH LEAGUE: D. J. Downie, Hon. Secretary, 29, Eyre Crescent.

The League took active part in the Municipal Elections by putting the case for land value rating before candidates. We are hopeful that the seed we have sown during our campaign may eventually bear good fruit. Several candidates who are more or less in sympathy with the movement have been elected. Our old and tried friend Councillor John McMichael has again been returned for Broughton Ward.

HIGHLAND LEAGUE: I. Mackenzie, Hon. Secretary, The Arcade, Inverness.

The Secretary paid a visit to Nairn on 24th October, called upon members of the League and distributed literature. It appears that Nairn, being a town with a population much under 20,000, is down for slaughter under the proposed De-rating Bill, or by another named a "Landlords' Relief Bill," and the Town Council and other governing bodies are up in arms against it. The League has been invited to send a speaker to explain its defects and expound a constructive de-rating proposal.

DUNDEE

A Finance Bill for the levy of a national tax on land values is the subject of debate at the Dundee Parliamentary Society on 3rd December. The Minister in charge of the Budget is Mr James Couts, who has worked out the measure in detail with its causes and financial provisions. The tax on land values is at the rate of 2d. in the £ of capital value and among the imposts abolished are the breakfast table duties, the protectionist tariffs, the stamp duties, while other taxes and postage rates are reduced. Mr Couts has good hopes of passing his Bill, by which in any case he is surely making excellent propaganda in the town.

THE PROTECTIONIST FAILURE IN AUSTRALIA

Mr A. G. Huie, Secretary of the Free Trade and Land Values League of New South Wales, in a letter sent to British newspapers, writes:—

"In Australia the Protectionist policy is producing deplorable results, crippling primary industries, and building up hot-house concerns in cities. The high price of wool alone is keeping our heads above water at present. If wool prices fell to what they were before the war the Australian tariff house of cards would collapse. The failure of the tariff to produce the promised results, in spite of high wool prices, is seen in the very pessimistic reports of the Tariff Board last year and also this year. Remember, this Board consists of Protectionists appointed by a Protectionist Government to bring in Protectionist reports. Mr Bruce is now counselling caution. Tariff beneficiaries are becoming alarmed. The Baldwin Government's Protectionist policy, safeguarding so-called, is freely quoted. It is said that Britain has gone back on Free Trade. The fact that protective taxes apply to only a few lines is concealed. The Baldwin policy is having a poisonous effect here, and no doubt in other Dominions also."

Mr Huie's letter argues further for an effort to avoid suicidal contests between Liberal and Labour candidates at the coming General Election so as to prevent the return of the Protectionists by minority votes. That is a matter of serious concern for the Free Trade cause in Australia. The letter was published, among other papers, in the *Manchester Guardian*, *Sheffield Independent*, *Northern Daily Telegraph*, *Hull Evening News* and the *Birmingham Gazette*.

BRITISH COLUMBIA

The latest particulars about local taxation in British Columbia are given in the *Report of the Inspector of Municipalities* for the year ended 31st December, 1927.

Most of the local revenue is derived by the direct taxation of land values, the value of land being everywhere separately assessed whether it is used or not.

Of the 62 cities and municipal districts, 26 levy all local taxation on land value and completely exempt improvements, except that in three of these municipalities improvements are taxed (at half value) for school purposes only.

In 11 cities and municipal districts, land is taxed at full value as everywhere else, and improvements are taxed at a proportion of their value, varying from one-tenth to one-third.

The remaining 25 cities and municipalities levy their taxes on the full value of land and on half the value of improvements. Thus, throughout British Columbia at least half the value of improvements is exempt from local taxation.

Vancouver (population 128,350) is an example of one of the cities where improvements are taxed at half value. The total value of land is 128 million dollars; the total value of improvements is 104 million dollars. The total tax revenue in Vancouver in 1927 was \$5,907,457 or £1,213,000 (nearly £10 per head of population). In round figures the land value tax amounted to £851,000 and the tax on buildings and improvements was £362,000. Thus Vancouver still derives quite 71 per cent of its revenue by land value taxation.

An interesting point is the decrease in the arrears of taxes as a result of the action taken by the Provincial Government which compelled the municipalities to deal with defaulters. Over the whole of British Columbia these arrears in 1919 were \$12,085,983; in 1927 they were \$3,631,703. In Vancouver alone the

arrears have been reduced from \$5,216,455 in 1919 to \$980,310 in 1927.

The effective operation of land value taxation in British Columbia is illustrated in many ways. The land speculation before the war had sent up land values to astonishing heights and it is on record how municipalities failed to deal with tax-defaulters. While neglecting to impose the taxes that were assessed they were borrowing heavily, and that further helped to boost the selling value of land because the money was used to carry out most ambitious municipal projects. The Provincial Government enforced collection of the taxes levied. It was then that the bubble burst. In 1914 the total land value of Vancouver, for example, was on the rolls at \$150,456,666; 14 years afterwards, in 1928, the total assessment of land value is returned at \$128,010,071, although the population had grown from 106,110 to 128,350. Meanwhile, in the same period the aggregate value of improvements has increased from \$76,199,743 to \$104,324,975. Who can say that the taxation of land values has not been beneficial?

SOUTH AUSTRALIA

Under the District Council Act of 1926, a poll to adopt land value taxation for local purposes was taken in the Karoonda District on 4th August. The result was a victory by 104 votes to 46. This is a rural area. The *People's Advocate* (Adelaide) of 21st September reports that all the polls for land value rating taken in the farming areas of South Australia have been carried with the one exception of Franklin Harbour District.

The Murray Bridge Corporation adopted land value rating in December, 1925. The interests hostile to the system caused a poll to be taken on 8th September to abolish it. This attempt was defeated by 361 votes to 88, a result which is the more notable because only landowners can vote when a poll is taken for reversion whereas both owners and tenants vote on polls to adopt land value rating.

DENMARK

We are indebted to the Central Valuation Department in Copenhagen for copies of the Land Value Maps of the towns of Lyngby, Slagelse, Frederikssund and Frederiksværk, these maps belonging to the series now being published (for general inspection) for all the towns of Denmark. Land Value Maps already acknowledged are those for Copenhagen, Roskilde, Gentofte, Hillerød and Kolding.

INDIA

Our contributor, M. J. S., calls attention to the very useful book, *A History of Village Communities in Western India*, by A. S. Altekar (O.V. Press), and the very friendly review in *The Times Literary Supplement*, 6th September. The reviewer lays stress on points stated in the book which we are glad to see put forward—the need for local authority in assessment and to a great extent in expenditure; liability for just financial support of the State; the denial of property in land even by the community, establishing usufruct and not ownership; whether just payment for the land is a tax or a rent is speculative; the right of the landholder to free possession, exchange, devolution of his holding is upheld so long as a just rent (the State dues) is paid. *The Times'* reviewer concludes: "Mr Altekar rightly condemns any admission by the State of ownership claimed by the gatherer or farmer of taxes on the land. Such admission made by the British in Bengal has impoverished the State without conferring any benefit on the taxpayer." It would be well if these views

were applied also to what British Governments have done in Britain.

ARGENTINA

Second National Georgeist Convention

We are glad to have No. 80-81-82 for June-July-August of *Revista del Impuesto Unico* (Defensa 553, Buenos Aires). It gives a full report of the Second National Convention of Argentine Georgeists, held in the Conference Hall of the Faculty of Economic Sciences of the University of Buenos Aires on the 25th, 26th and 27th of May last. We are indebted to M. J. S. for the following digest of the proceedings:—

The three objects of the Convention were to achieve unity of organization; to agree on a statement of principles; and to settle on propaganda methods. Uniting these was homage to Bernardino Rivadavia, first President and greatest Statesman of Argentina.

There were about 40 leading Georgeists from the Capital, and about 20 from all other parts of the country. The first business was a resolution of homage to President Rivadavia, and the decision to place a bronze tablet to his memory in the National Cemetery.

Discussion on the most controversial committee, that on "Doctrine," turned on a proposal that "private" should be used in saying that land should not be "property." This was rejected by 25 votes to 24 in Committee, after it had been agreed on the proposal of Dr Arturo Orgaz of Córdoba that all Georgeists present should vote in the division. A sub-committee, of which Dr Orgaz was President and Reporter, drew up a statement which was unanimously adopted at the final Session, as follows:—

(1) All men have a right, by law of Nature, to the use of the Earth and its elements: in justice neither one nor the other of these should be property. ["Private property" as stated above not being substituted.]

(2) Social existence engenders the value of land, which belongs integrally to the community, constituting its legitimate source of means for upkeep of public services.

(3) The sole rightful object of private property is the product of labour, that is to say, labour properly so-called, and capital—accumulated labour. It should not be levied upon by any fiscal charge. Free trade is consequently in international matters the application of this principle.

(4) Industries of public utility and those which by nature are essentially monopolistic should be socialized.

(5) Political and administrative proceedings tending to fix the amount of the tax; the legal status of land subsequent to the absorption of economic rent; its amount; valuation and allocation of land to individuals; distribution of rent between divers public treasuries; periodicity of rent; the transformation of the machinery of State; and the process of absorption of the rent are questions studied and discussed among Georgeists but which in reference to practical politics have to be contemplated at the opportune moment among those who will have to make Georgeism effective in its double advance, fiscal and social.

The Organization Committee reported that all Georgeist bodies and groups should be dissolved and reformed as "centres" of the C.G.A. (Argentine Georgeist Confederation) with carefully guarded local rights. This has been done: the Argentine Single Tax League, after 14 most honourable and strenuous years, is merged and re-born in the Confederation, which has other "centres" in formation in Buenos Aires, La Plata, Realico, Rosario, Bahía Blanca, Córdoba, Villa Maria, and elsewhere.

The plans of the Propaganda Committee are on well tested lines, with special stress on the invaluable example of the great first President, of whom his contemporaries were not worthy. Final scenes were a Banquet of Companionship where a fine appreciation from the Hon. Charles C. O'C. Hennessy was gratefully received.

A new appropriate name is sought for the *Revista del Impuesto Unico*, which will continue to be directed by our colleague, Sr. Juan B. Bellagamba.

A long and informing letter has been received from our colleague Prof. Villalobos Dominguez, who took a prominent part in the Buenos Aires Conference, especially as supporter of the view that the land should be declared common property. His letter describes the progress of the movement in Argentina and the services rendered by many co-workers. Incidentally he mentions that the Argentine *Revista* is in future to be called the *Tribuna Georgista*.

TONGA

Where the Land Belongs to the People

We are indebted to Mr Bolton Hall for having sent us the following informing passages from the book *Loafing Through the Pacific*, by S. K. Humphrey, published in 1927 by Doubleday, New York.

Under Great Britain's protection the Tongans have the only native kingdom in the Pacific. . . . They do not have even the comic opera's army of two soldiers and a general. There is no army. There is no Tongan Navy, not a fort or a gun. . . . The kingdom of Tonga is odd among the nations in other respects. It has no taxes of any sort . . . no income tax . . . no public debt; instead a surplus of eighty thousand pounds sterling is in the royal treasury.

Whence comes the revenue?

From the world's only complete system of ground rents. There is no freehold in the kingdom. Everybody who occupies land pays rent to the government. Not a foot of land can be bought or sold in the Friendly Islands.

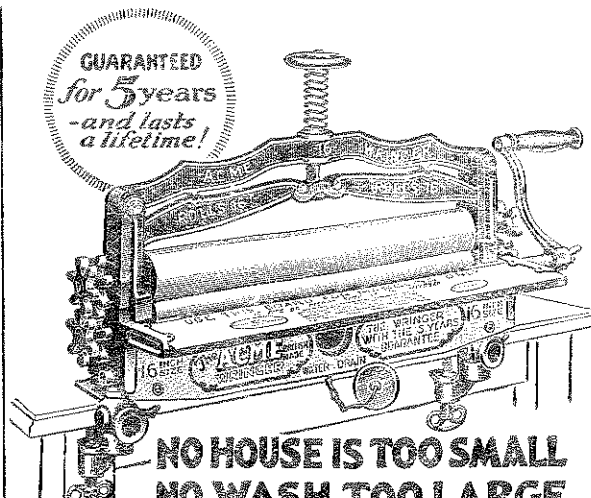
This is the Tongan's country. They know it, they feel it, and they show it in their bearing. Not that they are overbearing, they merely give a distinct impression that they are standing on their own ground. . . . The British Consul exercises a fatherly care over native affairs under the advice of the British High Commissioner in Fiji, who is appointed by the King. Further to assist in this altruistic work the Chief Justice, Auditor-General, Minister of Public Works, and Treasurer are Britishers, as are also the Post and Customs officials. These constitute the British Protectorate. A native Parliament furnishes the political fireworks.

Kolomotua is typical of most Tongan villages. The oval, grass-roofed native houses are scattered about irregularly, but with plenty of ground room . . . the grass trimmed down, and the grounds free from rubbish. Tongan and Samoan villages are as neat as any thriving villages in our own United States.

Every male Tongan in his sixteenth year is allotted about eight acres of cocoanut and a little plot in his village. . . . These of course he cannot sell—and he must pay rent, whether he wants the land or not.

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