

LAND & LIBERTY

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SPEAKER'S NOTE-BOOK

Farm Land near Bristol. It is agreed that the value of land is due to situation and not to what the owner or occupier may have "put into the land" over however long a period. The *Bristol Evening News*, 21st August, provides testimony. After many months' negotiation the King's Weston Estate of the late Dr P. N. Miles sold over 500 acres to the National Smelting Co. The deal includes Rockingham Farm and Madam Farm at Lawrence Weston and Katherine and Cowley Farms at King's Weston. "The significance of the purchase," it is said, "lies in the fact that the farms are immediately proximate to the industrial area of Avonmouth Dock Estate where the National Smelting Co. have made big developments of late." Significant also is that the sum involved in this and other transactions in regard to the King's Weston Estate approximate to £80,000. The farm land has lain unrated and exempt from taxation all the time. The developments of the Smelting Company have increased its value and the Smelting Company pays the ransom. These are also significant facts.

Cardiff Trunk Road. Sixty-nine acres of land in the Heath area of Cardiff are required by the city council for the construction of a trunk road between Allensbank Road and North Road with cycle paths, building development and provision of allotments. The city treasurer reported to the finance committee that the Ministry of Health was only prepared to grant loan sanction for the amount at which the district valuer had valued the land, and this was considerably less than the amount which was acceptable to the vendors. He took strong exception to the system by which the district valuer could hold up public works. (*Western Mail*, 20th October.) It would have been more to the point to take exception to a system under which public authorities have to pay excessive prices for land whenever they wish to undertake some scheme of improvement. It would also be interesting to know what value was placed on the land by the district valuer, what price the corporation is being obliged to pay, and what the land is assessed at for rates and taxes.

Carlisle and Ecclesiastical Commissioners. For a housing scheme, the Carlisle City Council decided to pay the Ecclesiastical Commissioners £1,456 for over six acres of land between Wigan Road and Dalston Road; and sanction was being obtained from the Ministry of Health to borrow £1,932 to cover the purchase price, Stamp duty and professional charges. Councillor Dobinson said they were paying what he considered to be a high price for the land, but his further remark made the wrong kind of stricture. "These people," he said, "preach from the pulpit 'why don't you get on with demolishing the slums,' yet this is about the dearest piece of land we have bought for housing. The Ecclesiastical Commissioners put obstacles in the way by asking a big price." Mr Dobinson should be condemning the rating laws, which are landlord laws, and not the landowners who take advantage of them. The same applies to the clergy. Neither abuse of the beneficiaries

nor homilies from the pulpit are any good, in face of the inexorable working of the present land and taxation system.

Seats for the Coronation. Mr Frank Pick, vice-chairman of the London Passenger Transport Board, wrote to *The Times* of 31st October, on the scandal of the fortunes being made from letting seats on the route of the coronation procession. "After all," he says, "the Government are providing a free show." He suggests either a tax of 50 per cent on the price paid for a seat, or that local authorities should assess all property on the line of the route at an additional valuation. Mr Pick evidently has some appreciation, if it be unconscious, of the meaning of site value. For after all what difference in principle is there between the price of these seats and the price or rent that has to be paid for the locations where business of every description is daily conducted and where houses have to be placed. The public authority provides there far more than a one-day circus show. It makes and maintains the streets, the lighting, the cleaning, the sewage, and all the activities of the community combine to make that land value, which is the community's own for assessment just as Mr Pick himself suggests.

High Rents in Dunstable. Reporting on conditions in Dunstable, the *Luton News*, 24th September, said: A fortnight ago the rate cases before the magistrates were so numerous as to necessitate a separate court. The position is that families have migrated to Dunstable from the distressed areas in the hope of sharing Dunstable's prosperity. The growth of the town has been rapid, and houses have been let as quickly as they have been erected. Tenants have paid whatever has been demanded, as it was a case of "Hobson's choice." Is it to be wondered at that they cannot pay their rates? It is unfair to pillory the builders in every case for this state of affairs. The source of the trouble is the soaring land values. Pieces of land which, not many years ago, were useless to their owners and an eyesore to the community, have suddenly become so valuable that one might almost imagine a vein of gold was known to exist beneath their unsightly surface.

London Land Scramble. This is how the *Midland Daily Tribune*, 2nd November, describes the rush for land that is wanted for building on the outskirts of the city. In the Cockfosters, Southgate and Harrow sections, land has soared from £120 to £1,800 an acre within three years. One by one the mansions and the estates are vanishing. In recent years huge chunks of park-land have been sold for building by Lord Petrie at Brentwood, the Earl of Stafford at Elstree, and Sir Oliver Hart-Dyke at Lullington Castle near Sevenoaks. Sir Philip Sassoon still holds out at Trent Park, near New Barnet, although the park-land of his 1,000 acre estate is nearly surrounded by new houses and he has been offered up to £900 an acre for certain parts of his estate. It used to be said "preserve the glorious and historic park-lands of England" when there was threat of the real radical remedy for "bursting the monopoly," to use the Lloyd George phrase. But the landowners know when they see a

good thing—their chance to cash in on the values of land created by the enterprise going on all round them; and part of the speculative game is to hold the land, untaxed, while the pressure increases. It is the game of robbing the community of its earnings.

An Isle of Man Example. Near to Douglas there are 155 acres of land on which the rates at present are only six shillings and sixpence. The facts came out in a discussion in the Legislative Council and the House of Keys (*Isle of Man Times*, 21st November), of a bill to add an area of agricultural land to the local government district of Onchan. At present it is assessed at one-quarter of its value as "agricultural." Out of the discussion arose a keen debate on the Taxation of Land Values with Mr Norris taking leading part as advocate. Next day the *Isle of Man Times* in a leading article powerfully supported Mr Norris's case with the disclosure that the Douglas Corporation had recently agreed to pay £13,000 for 30 acres of this territory of 155 acres, the whole of which pays no more than six shillings and sixpence in local rates.

A Matlock Beauty Spot. A claim for compensation arising out of the compulsory acquisition of Lovers' Walks was reported in the *Estates Gazette*, 3rd October. This ground was purchased in 1927 by the owner, Mr G. H. Drabble, for £1,350 and Matlock Council had been paying a yearly rent of £60 for it. The value put on the property by Mr Sutton, the valuer for Mr Drabble, was £4,474, it being stated that "the price paid for the land was no criterion of its present value." The arbiter awarded the sum of £2,890. But who made this land valuable either in 1927 or in 1936? Who but the general community? Yet a private individual is able to take the rent of it and surcharge the community with a capitalized rent of twice as much. The more beautiful the spot in private ownership the greater the ransom to recover it.

St John's Wood, London. The *Daily Telegraph*, 21st October, reported the sale of the building site at 6 Hall Road, St John's Wood, approximately 1½ acres for the price of £30,000. It is a residential area and the report says "it is assumed that a big block of flats will rise in due course on this site." Housing sites at such prices compel the flat-building, and in addition to the sum in which the occupiers are mulcted before there can be any houses, there comes the heavy burden of rates on houses after they are erected. We need not wonder why rents are high; but when some one ventures to say "there is nothing in the land question and it is of no importance in the matter of housing," there is the other fellow who gets his £30,000 for a tiny bit of London's surface, who can say quite genially that such notions are perfect nonsense—and then go off happily to the Riviera or Florida's palm beaches to enjoy freely the wealth that he has never produced.

A "Mad" Price near Nuneaton. Out in the country at Attleborough, the Property Committee of the Nuneaton Council wanted a little more than 1½ acres of glebe land for a road improvement and had proposed to pay £1,110 for it. At the Council meeting (*Nuneaton Observer*, 30th October) Councillor Cartright said that at the last auction in that neighbourhood land realized £175 per acre. He did not think it right that they should be asked to pay £600 an acre for this land. "We are going mad," he said, "if we even consider it." The Deputy-Mayor Councillor W. T. Smith supporting the reference back, which was agreed to, said that they often paid too heavily for land. Yes, and all such land lying vacant or called "agricultural" is entirely exempt from rates while the speculators drive their traffic.

Seven Centuries of Service. Lord Hastings is an Astley, and at Melton Constable, says the *Estates Gazette*, 12th September, "he carries on a tradition of service to the county of Norfolk and to the country of England which dates from the middle of the thirteenth century." It was in 1236 that Sir Thomas Astley, of Astley Castle in the county of Warwick, married Editha Constable, of Melton Constable in the county of Norfolk, thus founding that branch of the family which has possessed Melton Constable in unbroken male descent ever since, and has now completed seven centuries of ownership.

They also serve who only stand and wait—for the rent of land to fall into their laps. Or was the service during these seven centuries the supply of land to farmers, workers and other human kind? We thought the Lord God Creator had something to do with that.

Sewage Scheme at St Austell, Cornwall. That Saul is still among the prophets was shown at a public enquiry at St Austell with reference to a scheme for spending nearly £10,000 for sewerage. It was no less a person than the Ministry of Health inspector who pointedly wanted to know why the ratepayers should be asked to pay the whole of the cost of a scheme which would very largely benefit the owners of the land which the facilities would serve. From report in the *Western Morning News*, 30th October.

What the Swansea Housing Chairman said. The *South Wales Evening Post* of 1st July reported a conference of the National Housing and Town Planning Council at Cardiff, Councillor W. E. Harries, chairman of the Swansea Housing Committee said: "Landlords are getting far too much out of the weekly income going to the working people's houses, which means that the people are deprived of food and clothing. Business people also are not getting a right share because the landlord collared it all."

A Precious Commodity in Willesden. Land is rapidly becoming the most precious of all commodities, according to the *Willesden Chronicle* of 19th June last. It learned that the value of land in Harlesden is in the neighbourhood of £4,000 an acre, and that does not mean in the congested business areas but in a backwater opposite to the entrance of Roundwood Park, where a two-acre field realized more than £8,000.

A week ago the expert valuer would have assured you that the value of such land was probably £3,000 an acre, but certainly not more. Every week sees values rising, and they will continue to do so as the demand increases and the supply diminishes. One hundred years ago they spoke of £100 an acre for land in the neighbourhood of Willesden Junction. To-day that price has increased fifty-fold.

The facts are useful, but the *Chronicle* should know better than to call land a commodity.

Open Spaces at Wembley. In an article in the *Wembley News*, 25th September, the Wembley Ratepayers' Association call attention to the fact that a further 36½ acres of open spaces had just been acquired at Kingsbury at a price of £32,795. This is at the rate of £898 per acre. "It seems," they say, "a colossal figure but it comes of the Council having to acquire land which has become ripe for building and development and therefore having to pay building value for it. . . . The cost to the rates of the recent acquisitions of open spaces is enormous."

The complaisance of the ratepayers to the wickedness of the scandal is also enormous. To state the facts

is good but to point to the remedy, and work for it, is better: the taxation of land values and the remission of all rates and taxes on buildings and improvements. Is this Association helping?

The First Cost of Technical Education. The *Wood Green Sentinel*, 18th June, reported that the Middlesex County Education Committee had agreed to purchase 5½ acres of land at Powys Lane for the sum of £7,382. This is at the rate of £134 per acre. Every pound paid for the monopoly price of the land is a pound less that might have been used for the laboratory and other equipment which the school will need. But landlordism has so fixed things that there is neither desk, nor tools, nor even pens and paper for teachers and students, unless more than £7,000 is paid for the mere standing place of the school.

THE TRUTH ABOUT THE IRISH FAMINE

Dr James Knight, vice-president of the Royal Philosophical Society, should get *Progress and Poverty*. For him, at any rate, the chapters on the Malthusian theory are not out of date. He was speaking about Ireland (*Glasgow Herald*, 6th November) and of the time when its peak population was 8,200,000; but, he said, excessive rainfall caused such a complete failure of the potato crops that 200,000 to 300,000 people died of starvation. The British Government provided work for over 700,000 at one period and at another food for as many as 3,000,000; but the economic pressure was so great that emigration was the only outlet.

Died of starvation! What kind of a philosophic society is it that allows such remarks to pass unchallenged and the facts to be ignored? Ireland was one of the stock arguments for the Malthusian view that population outran subsistence, till Henry George wrote these words:

"At the period of her greatest population (1840-45) Ireland contained something over eight millions of people. But a very large proportion of them managed merely to exist—lodging in miserable cabins, clothed with miserable rags, and with but potatoes for their staple food. When the potato blight came, they died by thousands. But was it the inability of the soil to support so large a population that compelled so many to live in this miserable way, and exposed them to starvation on the failure of a single root crop? On the contrary, it was the same remorseless rapacity that robbed the Indian ryot of the fruits of his toil and left him to starve where nature offered plenty. A merciless banditti of tax-gatherers did not march through the land plundering and torturing, but the labourer was just as effectually stripped by as merciless a horde of landlords, among whom the soil had been divided as their absolute possession, regardless of any rights of those who lived upon it.

"Cultivation was for the most part carried on by tenants at will, who, even if the rack-rents which they were forced to pay had permitted them, did not dare to make improvements which would have been but the signal for an increase of rent. Labour was thus applied in the most inefficient and wasteful manner, and labour was dissipated in aimless idleness that, with any security for its fruits, would have been applied unremittingly. But even under these conditions, it is a matter of fact that Ireland did more than support eight millions. For when her population was at its highest, Ireland was a food-exporting country. Even during the famine, grain and meat and butter and cheese were carted for exportation along roads lined with the starving and past trenches into which the dead were piled. For these exports of food, or at least for a great part of them,

Walthamstow Marshes at \$710 per acre. Ex-Councillor E. C. Pitman writing to the *Walthamstow Guardian* of 2nd October described how in 1904 the Leyton Council (Essex) had acquired the freehold rights for about 100 acres of the Leyton Marshes for £4,747 being £47 per acre. The Walthamstow Marshes adjoin, but Walthamstow took no action. A private individual was allowed to acquire the freehold in them and now claims that the common rights have ceased to exist. Walthamstow has since wanted this open space and in 1934 compulsory powers were obtained to acquire it. The area is about 87 acres. The vendor claimed £138,789 and the valuer for the Council valued it at £23,170. The arbitrator has determined that £61,480 should be paid. This is at the rate of £710 per acre as compared with £47 per acre in 1904.

there was no return. So far as the people of Ireland were concerned, the food thus exported might as well have been burned up or thrown into the sea, or never produced. It went not as an exchange, but as a tribute—to pay the rent of absentee landlords; a levy wrung from producers by those who in no wise contributed to production."

Who is right? Dr Knight or Henry George? if it will excuse Dr Knight to say that he was only speaking on the narrow ground of the "Climatic Factor in History," there is no reason why he should not be seized of the importance of the economic factor.

FINTAN LALOR'S TESTIMONY

In a recent issue we reviewed Fogarty's book on James Fintan Lalor, the famous Irish reformer. This is what he says about the potato blight and the famine, speaking of the Irish cultivator:

"Last year this man did according to custom. He planted potatoes for his own support, he sowed corn for his landlord's rent. The potato perished: the landlord took the crop. The tenant-cultivator paid his rents—was forced to pay them—sold his grain crop to pay them, and had to pray to man as well as to God for his daily bread . . . I say and assert that the landowners took entire possession of last year's harvest (written 1847)—of the whole effective sum and substance of that harvest. The food for this year's subsistence, the seed for next year's crop—the landlord took it all. He stood to his right, and got his rent—and hunger was in five hundred thousand houses, pinching dearth in all, deadly famine in many. Famine, more or less, was in five hundred thousand families; famine, with all its diseases and decay; famine, with all its fears and horrors; famine, with all its deadly pains, and more dreadful debility. All pined and wasted, sickened and drooped; numbers died—the strong man, the fair maiden, the little infant—the landlord got his rent."

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PRINCIPLE AND POLICY

Land Value Taxation is a rational method of bringing the present social order into conformity with natural law. It is a means to an end. The aim is equal liberty to live and to work through freeing the land from the element of monopoly. The means is scientific taxation. It should, at the outset, be noted that the term "land" is here used in its most comprehensive sense: comprising natural resources of every kind such as building land, minerals, air, sunshine, rivers and sea, as well as agricultural land. It is used in contradistinction to products of industry which involve human toil. Throughout our thinking this distinction must be rigidly and constantly drawn.

First, as to means. Under the Land Values system, *taxation on industry and its products is abolished* and public revenues is secured by turning into the public treasury, through taxation, the economic value of the land as it exists apart from all "improvements" on it, such as dwelling houses, factories, machinery, cultivation, railways, docks, etc., etc. Thus Land Value Taxation is a substitute for present rates and taxes on industry—not an addition to them. This tax on the market value of the land apart from "improvements" is payable without alteration whatever use the land may be put to. It is payable just the same whether the land be fully used, half used, or withheld from use altogether. The use the land is put to makes no difference to the tax payable. This is an essential feature of the system.

It is the merit of this reform that it can be introduced progressively as public opinion may decide till we reach the full application of the principle. That full principle is the public appropriation of all economic rent (the value of land apart from all buildings, cultivation or other improvements) and corresponding relief of industry from taxation. A start having been made on these lines, it remains for the public to decide how quickly we shall advance towards the complete freeing of industry from taxation.

Let us compare this with the existing system of raising public revenues, and examine the effect of each on personal liberty and social relationships. Under our present taxation and rating system, no distinction is drawn between land and labour products. The more fully land is made use of (through cultivation, building, mining, etc.) the heavier becomes the load of taxation. Per contra, the more it is neglected or held up for speculation, no matter how valuable it may be, the more it escapes, till we reach the absurd and tragic situation that the owner of valuable and much-needed land has but to forbid its use altogether and he will escape scot free from any contribution to the public exchequer. Thus is offered a premium on land withholding and speculation, with its repercussions of land famine, high

rents, overcrowded towns, unemployment, and a low wage level. A glance round any growing district will show how powerful is this inducement to withhold valuable land. Extension of railways to outskirts, improved main roads, or even the mere rumours of these things, stiffens the price asked for land, and withholding grows apace in view of the prospective rise and the inducement offered by exemption from rates so long as land remains unused.

But further evil is inherent in the present system of exacting rates and taxes only in measure as *use* is made of land instead of levying on the *market value*, whether the land is used or not. The burden which is thus made to fall on houses, factories, good cultivation, and all other improvements checks the production of such things and raises the price that has to be paid for them. When we remember that rates vary from 10s. in the £ to 20s. in the £, and even more, and that the occupier must pay this burden, we begin to grasp at least one reason why houses are scarce, and rents are high, and why our industries suffer.

Under the Land Values system, not only would this check to production be removed, but a powerful stimulus would take its place. Full use of land would be encouraged, speculation penalized, and the supply of land available for use at fair rent would be increased where now we artificially restrict it. For with rates and taxes payable on land according to its market value, independently of the use it is put to, the speculative element is at once squeezed out, and it becomes a losing game to own land unless put to its best use, which means unless thrown open to labour and enterprise. With taxation applied on this principle, *no man or corporate body could afford to hold more land than he can put to its most productive use.*

Land would be held for use only; and never merely for renting to others, *i.e.*, for levying toll on others for leave to work. Apply this principle, and the demand of many reformers that only those who use land shall be allowed to have it, will *automatically* be realized without legislative enforcement or regulation, and an endless vista opened out for small industry of every kind. The landlord (the private collector of economic rent) would vanish from the scene; for what sense would there be in acquiring land to rent to others, if that rent were taxed into the public purse?

Imagine the effect of the labour market, and, still more important, on the opportunities thrown open for employment of every kind.

Turning to the relief of industry, we find that of the crushing burden of taxation now imposed on houses, factories, and every improvement, not a penny would remain if the principle were fully applied. Imagine how, in addition to cheapening land, this relief from taxation would affect the economic and social position; how it would stimulate production, increase the demand for labour, mitigate or even abolish the housing difficulty. To attain these ends no new experimental social systems are called for, no bureaucratic monster of State ownership and management; but simply the overthrow of obstructive land and taxation laws which now block the way to common people who wish to gain a living in their own way, whether as free individuals working on their own, or grouped in voluntary co-operation with their fellows.

To rid ourselves of obstructions which stand between us and nature's storehouse should be the first aim of the reformer. After that much may remain to be done, but it is the first and greatest step to better things, and we may find that under the new conditions it will usher in, many a social problem which now looms large and

threatening will be reduced to manageable dimensions, or disappear altogether. No social question is so important as man's proper relationship to the earth on which he lives, moves, and has his being. Land Value Taxation applied in full puts this relationship on a basis of equal freedom and justice, because, under it, those who occupy positions of special advantage are called upon to pay to the whole people for that advantage, and then left free to earn their livings. Thus, without nationalizing the land itself, and without any bureaucratic control over the occupier, equal rights to use the land are secured through *nationalization of its rent*.

At first sight this may seem a small reform from which to expect such great results, but may it not be likened to the points on a railway track which can be so set as to turn the train either into a rich and delectable country or into a desert? To move the points is a small thing in itself, but on that simple movement depends all that will happen to the train and its passengers on their journey.

Critics are fond of describing land and its rent as merely a "form of capital," and ask why any particular "form of capital" should be singled out for taxation. To do so, we are told, is an outrage. Well, let us examine this "form of capital"—economic rent—which taxation of land values would, as quickly as expedience allows, turn into the public treasury in lieu of the taxes which now oppress industry.

Land Value or economic rent is recognized by every progressive thinker as the *communal fund par excellence*, because it is not the product of any individual or group of individuals, but arises and is maintained from day to day by the presence and activities of the whole community. It comes into being with the community, grows with the community and disappears with the community. It depends on the standard of civilization, rising as it rises and falling as it falls. As the arts, sciences, and powers of production rise or fall, so does land value. As the efficiency of public services grows, so does land value. Contrast all this with the price of labour products, and it will be found that the very opposite is the tendency. The value of land rises as powers of production increase; the value of labour products falls. Since land value rises and falls with the usefulness of public services, we here discover an automatic register of the benefit conferred by those services which is to be found nowhere else. That benefit conferred is expressed with wonderful exactitude in the value of land apart from improvements. Every municipal or national service finds its reflection in the value of land: as witness the effect of roads, sanitation, lighting, public security, and the impartial administration of justice. In measure as these improve or are lacking, so does the value of land rise or fall. *Every useful public service calls forth the wherewithal to pay for itself in the shape of the land value it creates.*

For the community to take this and devote it to the common good would take not a penny from the earnings of any man. Land value or economic rent is therefore the just and scientific measure of what each individual should contribute to the support of public services; and when he does so, each contributes in exact measure as he receives benefits from them. Contribution according to benefits received is the correct principle of taxation, just as those who occupy the best seats at the show are expected to pay most for them. Compare with this the present system, and it will be seen that what each man now pays towards the public services bears little or no relationship to the benefits he receives from them.

Here, then, in the value of land, we find a fund

eminently fitted, and seemingly, by its very nature, intended to be used for communal services. In this respect it stands unique; and to play with words in describing it merely as one of many "forms of capital," so as to confound it with labour products, is either proof of ignorance or of deliberate attempt to darken counsel.

As is the case with most fundamental reforms, the remoter implications of thorough Land Value Taxation are perhaps more important than its immediate results. It has been indicated how it would affect the housing scandal by relieving houses from the burden of rates, and throwing open new opportunities to building enterprise.

Equally important is its effect on employment. In the last analysis there is but one way in which men find employment, and that is by the application of their labour to the raw materials of the earth, which are all embraced in the term "land."

As Sir William Petty put it: "Labour is the father and land the mother of all wealth." It follows that just in so far as we allow barriers to stand between labour and land, work becomes scarce, unemployment becomes general, and wages fall because of the unnatural competition of unemployed men. Conversely, it follows that just in so far as obstructions are removed and access to nature's workshop becomes easy, work comes as a matter of course, self-employment becomes easy, and distribution of wealth becomes fair.

The present system of taxation by encouraging non-use of valuable land (through its exemption from taxation when unused) and heaping the load on those who make proper use of their opportunities, provides a most formidable barrier between the would-be worker and the source of all wealth. The true remedy is not to build new experimental social orders, but to remove those obstructions which prevent the system we have from working properly. When, *under free conditions*, that system is found to fail, it will be time to try another. The remedy for a wrong is to cease the wrongdoing.

This removal of barriers against equal freedom to use the earth is the meaning of the reform here advocated; for, under it, all natural resources would be thrown open on fair terms to those who wish to earn their living in their own way, and the fruits of their toil would be free from the exactions of the State.

W. R. L.

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HENRY GEORGE AND HIS PRECURSORS

A correspondent, who is a university lecturer in economic history, recently asked for information about the sources from which an historical account of Henry George and his teaching could be obtained. The following information given in reply may be of interest to our readers generally.

There is a fairly extensive literature about Henry George and his teaching, not only in English but in many languages—notably Spanish, German, French and Danish.

The most complete bibliography which I know is that prepared by the New York Public Library.

The most comprehensive book on the whole subject yet published is Prof George R. Geiger's *Philosophy of Henry George*. It gives an account of George's life, his economic and social philosophy, and the extent to which it has been put into practice.

On the biographical side the most important works are *The Life of Henry George*, by his son, and *The Prophet of San Francisco*, by Louis F. Post.

There are two papers given at our recent London Conference which you will probably find particularly interesting—those by Mr Lange and Mr McEachran—as they bear upon the historical background of Henry George's thought.

Another book I should mention is *The Single Tax Movement in the United States* by Arthur Nichols Young (Princeton University Press), which is helpful on the historical side, and is well documented.

On the economic side, among the most important works are *Democracy v. Socialism* by Max Hirsch (a book of great originality and power), *Natural Taxation* by Thomas G. Shearman, *The ABC of Taxation* by C. B. Fillebrown, *The Economic Basis of Tax Reform* by Professor Harry Gunnison Brown, and *Social Service* by Louis F. Post.

In this connection I may mention that Henry George had some eminent precursors in the economic field, although he did not know it. The principal of these were H. H. Gossen, *Entwicklung der Gesetze des Menschlichen Verkehrs*, and Léon Walras *Theorie Critique de l'Impôt, Etudes d'Economie Sociale*, etc. In Spain there was Alvaro Florez Estrada, *Curso de Economia politica*, in South America Andres Lamas, *Rivadavia y la Legislacion de las Tierras Públicas*, and in France there were of course the physiocrats (see especially the reply to Voltaire's *The Man with Forty Crowns* attributed to Condorcet), and more recently Albert Maximilien Toubéau's *Répartition métrique de l'Impôt*. There were also some English writers on the same tack, such as Spence, Ogilvie, Paine and Dove. (Reprints of the writings of the first three are collected under the title *Pioneers of Land Reform* in Bohn's Popular Library.)

Gossen's book, which was very scarce, was I believe reprinted in Berlin in 1927.

Léon Walras' *Etudes d'economie sociale* has just been reprinted (R. Pichon et R. Durand-Auzias, 20, rue Soufflot, Paris).

Patrick Edward Dove's *Theory of Human Progression* is Part I of a work to which he gave the title the *Science of Politics*. An abridged reprint is stocked by the Henry George Foundation. The second part is called *The Elements of Political Economy*. It is very scarce.

Another interesting work is Sir John Macdonell's *The Land Question*, published in 1873. He must have been one of the very few persons in this country who

had read Henry George's first small book, *Our Land and Land Policy*, published in San Francisco in 1871.

As to the practical application in legislation throughout the world of Henry George's proposal there is a great mass of information. Some indication of this will be found in the papers presented at the Conference of the International Union for Land Values Taxation and Free Trade.

F. C. R. D.

OBSTACLES TO HOUSING

In the NEW HOMES FOR OLD Section of the Building Exhibition at Olympia, a section sponsored and arranged by the Housing Centre, there was one short series of tablets with texts which show a clear insight into the true inwardness of better housing problems.

Above these four tablets is the title heading :

OBSTACLES TO TOWN PLANNING

And upper line of texts runs as follows :—

"Every tenant rehoused by a Council pays, with his rent, compensation to the private landowner."

"In order to pay this compensation, among other charges, the Council must borrow the money. Interest and repayment charges are passed on to the tenants."

"Land values rise with growth of population, industry and housing."

In the lower texts, Sir Raymond Unwin is quoted in the *Yorkshire Post* of 13th July, 1935, as having said :—

"The question of compensation is one of the chief obstacles to good planning. The community is paying twice over for every move in the planning game. Compensation on every square from which a building pawn is removed, and full building value for every square to which that pawn is transferred."

And again :—

"In June, 1934, Paddington Borough Council was negotiating for a site less than one acre at £12,000. Since then the 1935 Housing Act was passed. Now the site is bought at £19,000. Several shillings extra per week for every tenant housed there."

And some interesting information re a site in Kingsway :—

In 1887 sold to investor at 1½d. a square foot.

In 1896 recorded in wife's legacy at 10d. a square foot.

In 1900 sold to a syndicate at 2s. a square foot.

In 1902, after about 10d. per sq. foot had been spent on streets, the site was sold to a speculator at 4s. 6d. per sq. foot.

In 1903 it had risen in another sale to 6s. 8d. ; and in

1904 a prospective builder paid 7s. 3d.

On another tablet follows some interesting information about Associations of Property Owners and their agitation for compensation, and finally comes the noteworthy statement :—

"The 1935 Housing Act attempts to legislate overcrowding out of existence without regard to the economic causes of overcrowding. It merely increases the basis of compensation to property owners."

* * *

The Housing Centre deserves all credit for the insight shown in this portion of its interesting exhibit. Truths such as stated here explain clearly why so much splendid welfare work on the part of community and individuals seems to have little effect, in the long run.

A NOTABLE SWEDISH ECONOMIC WORK

There has recently appeared an English translation of the *Lectures on Political Economy** of the Swedish Economist, Knut Wicksell, who died in 1926. The work is edited by Mr Lionel Robbins, Professor of Political Economy in the University of London, who says in his introduction: "There is no work in the whole range of modern economic literature which presents a clearer view of the main significance and interrelations of the central propositions of economic analysis than these lectures."

Many passages in this book show remarkable analogy to the ideas of Henry George, although the conclusions are not arrived at by the same method. Wicksell defines economic activity to mean every endeavour to satisfy a material need "which seeks with the available means to achieve the greatest possible result, or a given result with the least possible exertion." George says that the fundamental principle of political economy "is that men seek to gratify their desires with the least exertion."

Wicksell defines the factors of production in much the same manner as George. Land (or nature) "denotes the external natural forces at the service of man." Labour means "human labour, whether manual or mental." Capital "is itself a product ('produced means of production' is a common, and in a sense very good, definition of capital); And again 'capital' itself is almost always a product, a fruit of the co-operation of the two original factors: labour and land."

He deprecates the attempt to include land under the designation of capital, and reproves Professor Cassel for including the increase in the value of land and sites as part of the total income of society. He criticizes Marshall's attempt to introduce a fourth factor of production, called "organization." Such a classification "lacks quantitative precision." When organizing talent is incorporated in certain individuals of outstanding gifts or specialized education, then "'organization' cannot be distinguished from 'labour'; it is only a special form of labour, and has always been so treated."

As a consequence of Wicksell's strict delimitation of the factors of production into three, the channels of distribution are also only three, rent, wages, and interest. The anomalous category "profits" finds no place in his analysis.

His treatment of the wage fund theory also has a resemblance to George's method. Wicksell says: "Since, in our day, almost all labour—at any rate in industry—is hired labour, the means of subsistence, in proportion as they are consumed by the labourers (in other words *real wages*) may be regarded as the *price* of the labour which the capitalist acquires in their stead, and which he adds to his stock of capital-goods, in the form of saved-up labour of one kind or another." Compare George's statement: "The payment of capital in wages presupposes a production of capital by the labour for which the wages are paid." Wicksell also makes the acute observation that if wages are advanced to the labourer by the capitalist, it is equally true to say that "rent also is advanced by the capitalist . . . in so far as the final product—the product ready for consumption—is brought into being at a later date than the use of land."

Wicksell is careful to point out that although "he who works and produces only for his own gain also confers benefits upon others—indirectly by exchange,"

it does not follow that in all cases individual and national economic interests coincide. There are cases in which they do not. "The most important is surely the distribution of property, in so far as possession of land or an exceptional monopoly of any kind necessarily excludes others from that land or that monopoly."

He returns to this theme several times. He approves of the argument of the physiocrats and the Manchester School that free exchange tends to maximize the production of wealth. But he denounces the attempt of the "harmony economists," Carey and Bastiat, to extend this doctrine so as to make it a defence of the existing distribution of wealth. This they did by reducing "all the shares of the product, even including the rent of land, to wages of labour." "The absurdity of such arguments is obvious and has perhaps contributed more than anything else to the charge of dishonesty and subservience to the interests of the powers that be which has been levelled against scientific, or quasi-scientific economics."

On the question of population he says that "the growth of population will obviously exercise a most damaging effect on the position of labour and the propertyless classes as a whole. Particularly will this be the case under the existing system of private ownership of land. . . . There will be a lowering of wages all round owing to their (the labourers') mutual competition; so that the landowners' share of the product will be correspondingly greater." Technical progress, by raising the marginal productivity of labour, may however maintain or raise wages. "In other words, technical progress, so far as the labourers are concerned, only protects them against the absolute fall in wages which would otherwise be inevitable, whilst at the same time increasing frequently to a high degree the surplus accruing to the landlord." Those who deny this, if they are consistent, must deny the existence of rent.

He makes an acute reply to those who anticipate an increase in general welfare from a progressive reduction in the rate of interest to a very low or nominal figure. "Such a state, however, would be far from desirable in an individualist society based on private property. So far from disappearing, the gulf between the propertied and the propertyless classes would be well nigh impassable if land, capitalized at an extremely low rate of interest, possessed almost infinite exchange value. Even now, a very large part of what is commonly called capital and interest, is, in reality, land and rent. Think, for example, of the colossal increase in site values, especially in the large towns. Even capital goods proper have their value increased in so far as the land incorporated in them is now re-assessed according to a higher standard of value; or, as it is said, because the cost of reproduction has increased. A large part of apparent annual savings is accounted for by this increase in the capital value of land and is thus not a real increase in wealth at all."

Land Value Rating by F. C. R. Douglas, the new text book (price 2s. 6d. published by the Hogarth Press) has been very widely reviewed. It has been gratifying to see this good publicity for the attention it has called to the land values principle and policy. *The Schoolmaster* for example, says: "The reader who has no knowledge of Ricardo or Henry George will not be at a disadvantage for the subject is explained in such a way that the non-technical mind can quite easily grasp it. . . . No person interested in municipal affairs should be without it."

A Free Copy of "Land & Liberty" is an invitation to become a Subscriber. 2d. Monthly: by Post 2s. 6d. a Year.

* Publishers: George Routledge & Sons, Ltd.

BERMONDSEY SUPPORTS LAND VALUE RATING

The Bermondsey Borough Council, at their meeting on 27th October, had before them a report by their delegates to the International Conference, held at Caxton Hall, Westminster, on 3rd September last.

The Town Clerk informs us that the report contained the following recommendations which had been adopted by the London County Council:—

(a) That the Council is of opinion that the present rating system is inequitable in its incidence, that site value is a subject peculiarly suited to local taxation by reason of its arising from community influences including local expenditure, and that it is accordingly desirable that the present burden of local expenditure should be transferred either wholly or in part from rates to a rate on site value.

(b) That H.M. Government be informed of the opinion expressed in the foregoing resolution (a) and be urged to introduce legislation at an early date to empower local authorities to levy a rate on site value.

It was resolved that Bermondsey Council support the resolutions of the London County Council in the matter; and the resolution has been communicated to the Minister of Health and London County Council.

NOTES AND NEWS

"Bandits of the Land" was an informing article in *John Bull* of 10th October. Striking examples of high land prices for housing and other schemes are given (some one has been consulting the files of *Land & Liberty* and done well, although without acknowledgment). The article also quotes Joseph Chamberlain when in his Radical days he said: "The landowners grow rich while they sleep. They toil not, neither do they spin. Their riches grow through the toil and hunger of men who are forced to pay them, out of scanty wages, a golden tribute of unearned gain."

At the meeting of the London County Council on 3rd November, Mr Douglas asked of the Chairman of the Finance Committee: Will he state how many copies of the recent Council publication (No. 3202) containing the Report of the Committee on the Rating of Site Values have been sold? Reply by the Chairman of the Finance Committee: One thousand and fifty copies have been sold. This figure is well above the average for Council publications.

The Report may be obtained from our offices, price 6d. (by post 7d.).

The weekly columnist "The Idler" in the *Stockport Express*, 5th November, had a special paragraph on Henry George who is acclaimed as one of the world's greatest social philosophers. Extracts are quoted from *Progress and Poverty* which emphasize the value of liberty and that is put to good purpose in reflecting on Fascist regimes. "The book," the writer says, "left a deep impression on my mind. I don't see how there can be real social justice where there are two classes—the Haves and the Have Nots—especially as the latter become more educated and more and more discontented as wealth increases."

The Economic Committee of the Scottish Development Council met at Campbelltown on 9th October. Ex-Provost Smith said that Kintyre's greatest source of undeveloped wealth lay in its coal deposits. The only Kintyre mine, that at Drumlemble, closed down some

years ago, but it was estimated that there were 70,000,000 tons of coal in the area, only 3,000,000 of which had been brought to the surface. Much of the coal was rich in oil.

Portsmouth has used £17,300 of the profits of the municipal electricity supply as a contribution to the local rates.—*Portsmouth Evening News*, 12th October. Thus a gift is made to the biggest ratepayers and the ground landlords are the ultimate beneficiaries. When such undertakings make profits they merely impose a disguised indirect tax on consumers.

Interesting facts were given in the *Leighton Buzzard Observer*, 25th August, of a land enclosure inquiry that was held fifty years ago in connection with the fields at Totternhoe. The scheme was not so much enclosure as collecting and laying together the numerous small parcels of each owner so that each might have his land lying together. One owner had 44 acres in 59 different parcels; another had 97 acres in 168 narrow strips; a third 34 acres in 57 plots; and a fourth 37 acres in 51 places and many of those strips were upwards of two miles apart. In the discussion it was stated that by putting the land together which was divided into strips it would be worth £1 an acre instead of 12 shillings as at that time.

The *Liverpool Daily Post* of 21st August reported: The North Staffordshire Hunt has been banned by the new owner from hunting on the land of the 1,500-acre Betley estate. In a letter to Miss R. M. Harrison, Master of the Hunt, the landowner, Mr C. Fletcher-Twemlow, of Betley Court, states that he disagrees with the sport, and for reasons of conscience he does not wish the Hunt in future to hunt over his land. The ban represents a break with tradition.

It is a lovely suggestion that tradition should take rank above the good of agriculture and a man's conscience combined.

XMAS AND NEW YEAR GIFT BOOKS

Works of Henry George in superior Rexine Binding:—

Progress and Poverty	2s.
Social Problems	2s.
The Condition of Labour	2s.
Science of Political Economy	4s.

This binding of *Progress and Poverty* has gilt tops and tape book-mark.

Another admirable and acceptable Gift Book is the *Gems from Henry George* in superior cloth at 1s. In 108 pages, a collection of brief illuminating passages from the works, making a conspectus of the whole social philosophy.

In the popular red cloth bindings, *Progress and Poverty*, *Social Problems* and *The Condition of Labour* are 1s. each; and the *Science of Political Economy* is 2s. 6d. *Gems from Henry George* also obtainable in stiff paper covers at 6d.

HENRY GEORGE FOUNDATION
94 PETTY FRANCE, LONDON, S.W.1

A NEW EDITION OF "PROGRESS AND POVERTY" ?

(In our October issue, reference was made to Professor H. Gunnison Brown's suggestions for an edition of "Progress and Poverty" which would re-arrange the matter but without abridging anything from the book. Correspondence was invited.)

Mr RAYMOND V. McNALLY, of New York, writes us:—

"In commenting on the need for a revision of *Progress and Poverty*, in the October issue, you appear to agree with those who feel that the Wage Fund Theory and the Malthusian Doctrine do not influence social thought to-day to as great a degree as they did at the time Henry George wrote. It is true that he thoroughly exposed the fallacies in these theories, but in spite of this fact, current thought, when critically analysed, is seen to be completely impregnated with them. Of course, they have been formally rejected in academic circles, but nevertheless most professional economists unconsciously believe in them. And there, I believe, is where the danger in large part lies—in the unconscious acceptance of such unscientific theories.

"The average person unquestionably believes that capital employs labour and that before labour can be employed or can employ itself, there must first be capital available for the payment of wages. They also hold the opinion that capital profits at the expense of labour. Thus the trend throughout the entire civilized world is towards communism or fascism, for both of these 'isms,' in the last analysis, spring from a belief in the Wage Fund Theory. In my opinion, acceptance of the Malthusian Doctrine, conscious or otherwise, is also world-wide as evidenced by immigration laws, birth control agitation, the craze for colonial expansion and the agitation for the retirement of men at the age of sixty-five and for the displacement of women in industry by men. Even many of those people who profess to be followers of Henry George unconsciously pay homage to these fallacies. I have met many who, after finishing a course in *Progress and Poverty*, express sympathy for a protective tariff, for the curbing of chain stores and for such artificial devices as the N.R.A. and A.A.A. Obviously they have learned nothing about economic science, for they have learned their lessons parrot-fashion, and they go about miseducating everyone with whom they come in contact.

"There is no doubt that the Henry George movement is encountering greater opposition to-day than it did fifty years ago, because the entire world is drifting rapidly away from ideas of freedom and natural law towards a pathetically defeatist attitude engendered by an intense belief in these age-old fallacies. Mere reiteration of the chief tenets in George's philosophy is not enough to overcome this trend. That sort of approach makes the support of the philosophy something of a cult, and the world is already suffering from too many cults. What we should do is to face the realities by concentrating our attack on those fallacies that have thrown the world into its present state of economic insanity and that are distracting attention from our own movement. Only in this way can we make a breach wide enough for the infiltration of our own ideas.

"The basic error from which all others stem is the persistent confounding of money with wealth, and the Wage Fund Theory and Malthusian Doctrine owe their existence to this source. Therefore, in contemplating the Georgian philosophy in general and a revision of *Progress and Poverty* in particular, due consideration should be given to this point. Instead of losing their

influence, these fallacious theories have actually been increasing their dominance over current thought."

Dr ROYAL E. S. HAYES, Waterbury, Conn., writes hoping that there will be no change or reposition in any new edition of the book. "The Wage Fund Theory," he says, "and the Malthusian are, of course, not so important. But although they are discredited by economists, the popular impression from them remains. Besides, for teaching it seems to me that they are valuable in a negative way. By their obvious falsity these old theories turn the student's attention all the more strongly in the right direction. And still another useful quality in them; they early acquaint the student with George's way of reasoning about such fallacies. I do not pretend to finality about this, but I would hesitate to advise the change. It seems to me that as there is plenty of other synthetic and commentary literature about, that there should be no urgency to change George's original work."

LAND AND MONEY

The argument is occasionally heard that there is no particular significance in the growth of land values, because money if it were invested at compound interest would accumulate as rapidly. The argument neglects the fact that land values have increased enormously although the owners have spent the revenues and not reinvested them, whereas investment at compound interest involves that the investor should not spend any of the income. The comparison is therefore a false one, and indeed fantastic.

In the course of an admirable address delivered at the Sorbonne some time ago and reprinted in the July-September issue of *Terre et Liberté*, M. Sam Meyer refers to a comparison made by Vicomte d'Avenel in his *Histoire économique de la Propriété en France* between the variation in the value of land and of a sum of money over a long period of years. The money is supposed to be lent at the current rates of interest and the owner of it spends the interest just as the landowner spends his rent.

M. Meyer said:

"I cannot enter into all the details or quote all the figures, but d'Avenel in his example contrasts two persons owning land and goods respectively and follows their fortunes from the year 1200 to 1909. The value of what each has at the beginning is 100 livres, equivalent to 98,000 gold francs before the war.

"The one buys land, the other lends his money in commercial transactions. Both spend their income and preserve their investment. D'Avenel calculates the value of each one's fortune from period to period, taking account at each epoch of the value of money, of goods, and of land, not in exceptional cases, but the general or average value for all parts of France. In the end when the year 1909 is reached the lender of money finds himself with a capital of 950 francs bringing him in an income of 38 francs a year, while the landowner with 161 hectares of land bought in the year 1200 has a property worth 450,000 francs bringing him in a revenue of 18,000 francs a year.

"The one, because he has not worked, is ruined and his fortune has almost disappeared, but the other without doing a hand's turn has become enriched."

M. Meyer remarks that in this illustration we have the true contrast between the two cases, which is obscured in modern life by comparing land with shares—a comparison which does not bring out the true contrast because the shares may and generally do represent the ownership of land and other monopoly rights as well as of goods and money.

HOW THE NATION IS TAXED

To the Editor of "Land & Liberty"

SIR,—Under this heading it was shown, in your June issue, that the British Government intended to tax its people to the amount of £793,281,000 in the current financial year. When I had read the particulars of how that total was made up, and your incidental comments, I found my thoughts running along the following lines.

Is not this "793 millions" only a part, and perhaps a lesser part, of the full story of how the nation is taxed. What about the huge sum that is collected, directly and indirectly, by and on behalf of private tax-gatherers, in the form of economic rent, mixed up and camouflaged as it often is with payments under other labels? May not this "subtle alchemy," as Carlyle called it, be rightly regarded as "taxation" in its worst form, in that no productive service is given in exchange for it, whereas Government taxation, however erroneously levied, does come more or less back to the public in the shape of Government services or activities?

Our hearers and readers are frequently told that ground rents taken for public purposes would take the place of other taxes, and that total taxation would therefore "not be increased." Does not that statement fall very far short of doing justice to our case? Ought we not, with special and repeated emphasis, go further, by saying that every pound of ground rent diverted from private to public revenue *reduces by one pound* the total of taxation paid by the public?

Since ground value taxes taken by Government from the private tax-collector cannot be passed on by the latter to the public, then the consequential remission of existing Government taxes on incomes, imports, buildings, etc., would be, not merely substitutionary remissions, but real reductions of the total tax bill.

I suggest that there might be a good opening here for a Georgeist version of the famous A + B theorem of Major Douglas. Douglas supports his theorem by alleging that money paid for anything other than wages and profits is not purchasing power. Absurd as that allegation may seem to us, the "theorem" built on it seems to have a great attraction for many people.

The purpose of the suggested A + B theorem of land value taxers would be to show in similar algebraic form how enormously *total* taxation would be reduced if the whole or any considerable part of existing *private* land value taxation were *diverted* into public revenues. Its validity would rest on the fact that such diversion of an existing form of private taxation could not be passed on.

It is fairly commonly stated by land value taxers that "a land value tax levied by a Government cannot be passed on." That statement, I think, might be more readily grasped if it were amplified by pointing out that, like all other existing taxes, land value taxation (private) is *already* "passed on" to consumers of goods and services. The taxes which would cease to be passed on would be those, now levied for public purposes, which would go out of existence.

Should we not put it in this light to the consumer? "The trouble is not that taxes are passed on to you. That is natural, inevitable, ethical. Your real trouble is that the huge land value tax *you* are paying is *not* being passed on by the private persons who levy it. If only you would make them pass it on to its rightful owners, you would have that much less passed on to you, through other taxes being reduced or abolished."

Yours, etc.,

N. MORTIMER THOMAS.

New South Wales.

THE EARTH FOR ALL

Music of the Battle Hymn of the Republic

Our eyes have seen the vision of a world that shall be free,

Where the great Earth's fruitful surface, in its sweep from sea to sea,

Bears a message to the Toiler of the good that is to be.
The Truth is marching on.

Glory, glory, hallelujah;
Glory, glory, hallelujah;
Glory, glory, hallelujah;
The Truth is marching on.

Where the city's towering granite hides the splendor and the shame

Of a vain and vaunted progress that belies fair Freedom's name,

Let us cry aloud the message till it soars like leaping flame.

The Truth is marching on.

The fields lie broad and fertile to the far horizon's rim,
Yet the Toiler starves and struggles 'mid a wealth that's not for him.

Let our message with its promise wake the hope that had grown dim.

The Truth is marching on.

In many a stately forest future wealth for man is stored,
Wealth created for the Many, to the Few now giv'n to hoard;

'Neath the woodland's leafy arches let us preach the hopeful word.

The Truth is marching on.

In Mother Earth's deep bosom riches vast await our hand,

Guarding close the hidden treasure man-made barriers threatening stand.

They will fall if once Earth's children claim their birth-right to the land.

The Truth is marching on.

In Creation's flawless harmonies, in Freedom's ringing call,

We can hear the glorious message that will let our fetters fall,

Hear the message with its promise of the Earth, the Earth for All.

The Truth is marching on.

GRACE ISABEL COLBRON.

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INTERNATIONAL NEWS

CANADA

Municipal Single Tax in Milk River

By J. B. ELLERT

The original site of the Village of Milk River—owned by the "Alberta Railway and Irrigation Company," was subdivided by the Company in the year 1909. Since that year three further subdivisions owned by the Company and its successors—the "Canadian Pacific Railway Company," have been added to the original site. In the year 1912 the community became a corporate body known as the "Village of Milk River."

In the years prior to 1912 public revenue was collected from the subdivision by the Provincial Government, and was raised solely by taxation of land values. However, following incorporation and the resultant need for greatly increased public revenue the usual agitation for the assessment and taxation of improvements made its appearance, and, of course, as improvements increased, the agitation for assessment of these newly-produced values became still more pronounced. I believe you will agree that the story thus far constitutes a recital of the history of taxation in practically every political unit throughout the civilized world. But at this point the Village of Milk River leaves the well-beaten path—here, in this small community, the agitation to which I have referred did not accomplish its accustomed tragic end.

That this Village refrained from falling into the error of taxing private property while allowing individuals to appropriate the publicly-caused rent of land; is due to the efforts of an ardent disciple of Henry George, who established his home at Milk River in the year 1910. I refer to Mr Fred Pease—a man well-known in Single Tax circles throughout the length and breadth of the North American Continent. Coming into a community which was at the time entering upon the process of political organization, Mr Pease saw his opportunity to strike a blow for the principles of economic freedom. Labouring ably and patiently he has gathered about him a group of supporters who are willing and, I believe, able to maintain and continue the progress which has been made.

In so far as Village Authority extends, Milk River is on a strictly Single Tax basis. Excepting only the negligible matter of a nuisance tax on dogs, every dollar which is received into the Village Treasury is derived from ground rent. Unfortunately, however, improvements are assessed and levied upon for Public School purposes. Our School District includes territory which is not situated within the territorial limits of the Village, and for this reason Village authority does not extend to the collection or method of collection of revenues necessary for the maintenance of our School system. Because of the existence of this tax collecting authority which is beyond the jurisdiction of the Village, and because also of other factors such as Dominion and Provincial Government Sales Tax, Income Tax, etc., it is difficult if not impossible for the Village to arrive at the Single Tax climax of appropriation of *all* economic rent. The policy, however, of collecting economic rent has been carried to a point where it has become unprofitable for anyone to hold land out of use in anticipation of increment in its value. The result is that practically all unimproved land has been acquired by the Village under tax recovery proceedings, and is readily available by lease, or purchase for a nominal sum, to those wishing to use it.

No difficulty has been experienced in raising revenue sufficient for the needs of the Village. The small loss in revenue occasioned by the abandonment of unimproved land by speculative holders, is more than offset by the additional use to which land has been put. In this connection labouring men have found it possible to build small homes rather than pay high rents; farmers in the surrounding districts have been attracted by cheap land and have built homes in the Village for winter residence, and business men have refused to pay high rents demanded for use of business premises, because they are able to secure

favourable sites on which to build without having to pay capitalized ground rent to a landlord. No, our difficulty is not in raising sufficient revenue—rather is our problem one of being able to expend the revenue which we find it necessary to collect in order to prevent speculative holding of land.

Due to the fact that the town of Milk River is out of debt, having met all expenses, and having a large share of revenue on hand, one of our ratepayers circulated a petition to have the taxes reduced to one-half of its present amount. A majority of the ratepayers signed this petition and it was presented to the Council at the ratepayers' annual meeting. While discussing the matter a great opportunity arose for the Georgeists to show up the old special privilege class that we find all over in every village, town and city; namely, those who really have the ability to pay taxes on the valuable sites they use.

It was explained to the petitioners, and they did then plainly see that the small ratepayers who are always in the majority and who are using less valuable lands would only save (by cutting the rate in half) from one to five dollars a year compared to the fewer ratepayers owning the more valuable sites who would save from \$25 to \$150 a year, which makes up more than one-half of all revenues received annually. Further explanation proved to them that the one-half of revenue saved (by cutting in half the full amount) would deprive many of the labourmen of an opportunity they always had, to earn not only the amount of their taxes but from \$25 to \$75 more, while working on public improvements. They did then plainly see that the class of people who own the most valuable sites are the very class of people they were going to favour by reducing the taxes.

It was easy now to show the difference between Capitalism and Landlordism, that it is the landlord and not the capitalist who has an unearned income, that must be taken by all the ratepayers and labourmen who have and always do create the land value.

A week later an election was held for a new council man. The first candidate upheld the present amount and the other resolved to cut the present amount in half. The result was three to one in favour of the former.

So there is at least now one town in which the people will not have their revenue lowered, since they see that the land value can be used to all of the people's advantage, and that by taking the land value is the only way that the whole people can have a just right to the earth, that is, the land value for all the people. Although individually we cannot all use the same valuable sites, but can collect the site values and in this way divide it up to the whole community in the way of public improvements, police and fire protection, etc. There is no other way to obtain an equal right to this earth. There is no other way that the whole people in a community can deal justly with one another. In this way land values become public property, and the land private possession for individuals whosoever want to use it.

It must not be supposed that the progress of the Single Tax movement in Milk River has been all clear sailing. On the contrary, the story of the Single Tax here is the history of a relentless struggle, we have faced and still face the most bitter opposition. In so far as landowners resident in the Village are concerned, this opposition has to a great extent disappeared, but there is abundant evidence that large vested interests throughout the Province are very much opposed to what they are pleased to call our policy of confiscation of land. Successive Provincial Governments, too, have clearly indicated their lack of sympathy toward our policy. Some years ago the Canadian Pacific Railway Company, then the owners of practically all unimproved land in the Village, engaged us in litigation in connection with our policy of "confiscation," fortunately, however, we were able to successfully defend our policy. During the year 1927 the Provincial Legislature enacted legislation compelling Villages to assess improvements at two-thirds of their actual value and to levy on that assessment at the same rate as the levy on land values. This

legislation, of course, completely upset our policy of raising revenue exclusively from land values. Alone and unaided this Village fought for an amendment to the legislation, permitting Villages to decide for themselves whether or not improvements would be assessed and taxes, and after two years of unremitting effort the Village succeeded in securing the enactment of the desired amendment and promptly returned to the policy of raising all revenue from a tax on land values exclusive of improvements.

During the two-year period just referred to, land values in the Village rose rapidly and practically all unimproved land was acquired by a few speculators, who hoped to make a handsome profit from the normal growth of the Village and the resultant demand for land. But with the return to Single Tax following the enactment of Provincial Legislation again permitting the Village to exempt improvements, their hopes vanished and they were compelled to allow their holdings to revert to the Village. As before stated, the loss in revenue from those unimproved lands is insignificant when compared to the advantages which are to be derived by the whole people from the increased accessibility to land for business purposes and home building.

In conclusion, it may be pointed out that the Village is in sound financial condition, having no indebtedness whatever, and carrying over at the end of each fiscal year a surplus of approximately the amount of the current year's tax levy. Public improvements and services compare quite favourably with those of any Village of its approximate size in the Province, and, because of the general absence of speculative holding of land, the development of the Village has been orderly and compact which makes for economy and efficiency in the carrying out of public improvements.

(This paper was read at the International Conference, London, 1936.)

Open Letter to Finance Minister

During the closing days of last session at Ottawa the Single Tax Association of Canada (Mr J. H. L. Patterson, president), sent an open letter to the Hon. Charles A. Dunning urging the repeal of the Sales Tax and advocating Land Value Taxation instead. The letter was mailed to all Senators and Members. It mentioned that the federal government budgeted for an income of 80 million dollars from the Sales Tax, and when this enters into costs, even at the moderate mark-up of 20 per cent, it will take 96 millions from the taxpayers in order to put 80 millions in the treasury. The letter estimated the approximate land value assessment for all of Canada at \$4,600,000,000. A tax on that sum at 2 per cent. would yield \$92,000,000. It was suggested that the already existing municipal machinery of assessment and collection be used to collect this Land Value Tax, and that the municipalities should be remunerated for this service at 3 per cent of the amount collected, which would help out municipal finances as well. The letter was educational propaganda for a future federal budget, and it is hoped that follow-up work along this line will be done before another federal budget is brought down.

Tax Arrears and Tax Defaulters in British Columbia

Mr Alexander Hamilton, resident in Victoria, B.C., writes:—

"The area of Victoria is 7½ square miles. On an average there are about five lots to an acre. The number of lots that have reverted to the municipality for non-payment of the taxes (assessed on land values) is at present about 5,000. The owner of a lot has a specified time to redeem his property after it has reverted to the city or has been sold for back taxes. But of late there has been little in the way of redemptions and the number of reverted lots is steadily increasing. In boom days, money was borrowed to grade, pave, wire and pipe practically the whole area whereas less than a third of it was built upon. Taxation was high but prices asked were higher. Newcomers were coaxed and wheedled into investing in vacant lots being assured of high prices and in truth many did sell at a big increase. Others however

hung on for 40 or more years and at last quit paying taxes and the lots reverted to the city. The Aldermen are mostly 'realtors' as they are called here, or at least have had their business training in real estate offices. The problem for them is how to get the lots back on the tax-list without reducing the selling value of the adjoining lots. Of course, natural law has beaten them although they can't realize it. We keep hammering at them to lease the lots and get the little that they can at present; and, on the return of prosperity, the city will get the whole rental value no matter how high it may soar. But that doesn't suit their purpose. They are out for commissions on sales and speculators' profits. They are compelled to keep the assessment higher than the real value in order to raise enough revenue to pay interest on their high bonded debt.

"As for the Province, a statement was issued from the parliament buildings some time ago that for sixty years only one pre-emption of land in every four (160 acres each) had held good, three out of every four had fallen to the Government. Speculators bought up more than six million acres of agricultural land some years ago and two millions of that reverted for non-payment of taxes. We have, according to experts, 21 to 22 million acres of such land in the Province but less than half a million has been scratched by a plough."

[Subject to the fact that the methods in Western Canada, for compelling payment of the land value tax or of resuming the land on behalf of the community if taxes go into arrear, could be improved or made less dilatory, it is clear that the land value tax has done much to break up the land monopoly in that part of the world. But if the British system of rating and taxation were in force over there, under which vacant land, no matter how valuable, is completely exempt from taxation, the land speculators need never disgorge but could permanently hold the land against the newcomer. Western Canada provides eloquent testimony to what land value taxation, properly administered, can do to smash artificial prices and release the people from the stranglehold of the land monopoly—

EDITOR *Land & Liberty*.]

UNITED STATES Henry George Congress

The Eleventh Annual Henry George Congress was held at the Netherlands Plaza Hotel in Cincinnati, Ohio, on the three days, 12th to 14th November, under the Chairmanship of Rabbi Michael Aaronsohn of Cincinnati. Nine sessions covered a variety of subjects: Educational Programme—The Henry George School of Social Science; The Single Tax, the Simple and Sovereign Remedy; Practical Pedagogy; The Practical Application of the Principles of Henry George; World Peace and Economic Freedom; Organization; Legislative Progress and Plans. Leaders in this programme came from New York, Pennsylvania, Illinois, Ohio, Virginia and Moline. At the dinner concluding the Congress, Mr E. F. Alexander acted as toastmaster, and the speakers were Hon. Marvin C. Harrison, Mrs Anna George de Mille, Hon. Peter Witt and the Rev. Herbert S. Bigelow.

CHARLES O'CONNOR HENNESSY

The Congress honoured a great memory in the following Resolution: "We note with profound sorrow the passing of Charles O'Connor Hennessy. For over 50 years in the intervals of an active life as Editor, Banker and Member of the New Jersey Legislature he found time to devote to the cause he had espoused in the early 'eighties. In the departure of this devoted spirit we recognise how great is our loss. To the very last his resonant voice rang with a message to the world from the London International Conference for Land Value Taxation and Free Trade. To his surviving son, Frank Hancock Hennessy, and the more distant relatives of the family, the Henry George Congress offers its most sincere condolence."

A memorial meeting for Mr Hennessy is being held on 11th December at the headquarters of the Henry George School of Social Science, 211 W. 79th Street, New York City.

(Many letters in addition to those printed last month have been received at *Land & Liberty* offices, particularly

from the U.S.A. and other countries overseas, testifying to the respect and affection in which Mr Hennessy was held, and paying tribute to his eminent services to the Henry George cause. Our correspondents are asked kindly to regard this acknowledgment as applying to each and all, and with our gratitude.)

Henry George School of Social Science, New York

The "School Supplement" of the Henry George News Service, November 4th (211 W. 79th Street, New York), reports that new extension classes have been started this fall in 38 cities in the U.S.A., making now 100 where classes are conducted. Since the founding of the School in September, 1933, the total enrolment of students has been 5,067 students in 256 classes. There are now 175 instructors on the teaching staff of the School, all giving voluntary service. As Mr O. K. Dorn, acting director, says: "The reward that each teacher of *Progress and Poverty* gets is the satisfaction of having taught the principles which, when understood by a larger part of the people will assuredly bring order and economic freedom out of the present chaos and economic servitude." Some items from teachers' records are: Julian P. Hickoh of Philadelphia started his first class in February, 1935, and his tenth in October 1936; he has taken 92 students through eight classes. V. D. Allen, Cleveland, 97 students through six classes. C. P. Berndt, Pittsburgh, 125 through five classes. R. C. Bowers, Pittsburgh, 121 through five classes. H. L. T. Tideman, Chicago, is now teaching his sixth and seventh classes. R. E. Howe, Pittsburgh, is on his eighth. L. T. Recker, New York, M. Welty, Chicago, and N. D. Alper, San Francisco, tie with six classes each.

The Land Question in Arizona

Mr Andrew P. Canning, of Chicago, in a letter to *Land & Liberty* writes:—

"I was much interested in the article on page 35 of the March issue of *Land & Liberty*, headed 'In the Sahara,' and used it in my talks while in Arizona. Speaking before the Real Estate Board, Masonic Club, Rotarians, etc., it was not difficult to show how land monopoly had driven men to the desert places of the earth in search of a place where they could earn a living. Forty years ago the Apache Indians were scalping white pioneers out in Arizona where land monopoly had driven them. For many it was a choice between the poverty entailed by landlordism in the east or a chance of being scalped by Indians in the great desert of the south-west—and many chose the latter. The monument in front of the Carnegie Library in Tucson is inscribed, 'To the memory of those pioneers of Arizona who have given their lives that we might live in peace and unafraid in this sun-kissed border-land.'

"Thousands of tourists and health seekers go there every winter from all the states, Canada, and even from your side of the water, to enjoy the sunshine or to be cured of 'T.B.', asthma, sinus, and other ailments. They have an interesting population in Tucson of forty to one hundred thousand—Mexicans, Indians, Americans and Scots. The latter are said also to make good citizens, if you catch them young.

"I found even there, conclusive evidence of how far the wave of land speculation rose in 1928. I was offered a business lot—66 feet by 100 feet—about a mile from the hot spot of business, for \$3,000.00. This same lot sold in 1928 for \$21,500.00. With facts like these, and other horrible examples like the ninety-nine year lease made in 1748 for £28 per annum and renewed in 1847 for \$30,000.00 a year (this I copied from *Land & Liberty*), I think I was able to prove to some before whom I spoke what it was that caused our cyclical depressions."

With deep regret we have learned of the deaths of Samuel Danziger, S. Tideman, formerly of Fisk, Moline, and Willie Malone, of St. Louis, Mo. All were earnest and devoted Henry George adherents. To the bereaved families we convey our sincere sympathies. Samuel

Danziger's name was a household word among the readers of Louie F. Post's weekly journal *The Public*. His services to the movement then, and since, give him an undying fame in the grateful hearts of all his co-workers. Mr. S. Tideman had the joy of seeing many ardent followers among his own relatives. He was born in Sweden, 1852, and came to America in 1882.

AUSTRALIA

Mr E. J. Craigie's Work

Valuable contributions to the debates in the South Australian Parliament have been made by Mr E. J. Craigie, M.P., some of which have been reprinted as separate pamphlets from the official report. He points out that State and Federal Taxation took 28 per cent of the wealth produced, the production of wealth per head of population being £48 14s. and State and Commonwealth taxation £13 18s. 7d. The *People's Advocate*, analysing the Federal Budget, shows that £43,100,000 is to be derived from customs and excise duties, and £8,000,000 from sales tax. Thus of a total revenue of £61,650,000 no less than 83 per cent is to be taken from these two forms of indirect taxation. Mr Craigie, in one of his speeches, indicates the consequences of this to the farmer. He estimates that a farmer cultivating 1,000 acres of land requires £1,000 worth of plant. The Canadian farmer can purchase the same quantity of plant for £450. Calculating interest and depreciation charges on the additional expenditure of the Australian farmer he finds that it is equal to 7d. a bushel of wheat produced. Another interesting fact mentioned by the *People's Advocate* is that out of 3,155,000 bread-winners in Australia two and a half millions received less than £3 a week, and owing to the tariff have to pay extremely high prices for everything they buy. Although land value rating has made great progress, especially in New South Wales and Queensland, its effects have been counteracted by a high tariff and other unwise economic policies.

It is announced that Mr J. M. Atkinson, secretary of the Henry George League of Victoria, is to stand at the forthcoming Federal elections in opposition to Col. White, Minister for Trade and Customs. This is a contest which will evoke widespread interest, and we wish Mr Atkinson success in it.

Henry George Foundation

We have received the informing and encouraging half-yearly reports of the Literature and Publicity Committee (A. L. Gibson, Chairman; P. J. Markham, Secretary) of the Australian Henry George Foundation. These are dated 29th May and 11th September.

During the year ended 31st March the Foundation had distributed 966 books by Henry George, 3,180 Henry George addresses and 637 other pamphlets. The books were obtained from the Foundation in Great Britain and also some of the pamphlets, but the Henry George addresses (35,000 copies published) were Australian editions, and so also such pamphlets as the *Labour Question*, the *Dictator Democrat* and *Melbourne Land Values*.

An Essay Competition in Senior and Junior sections was undertaken. To seniors one prize of £20, two prizes of £10, three of £5 and one of £4 were awarded. To juniors one prize of £8 and three of £4. The total number of entries had been 34, and although this is low the competition, besides its advertising value, provoked considerable correspondence that is being followed up.

The reports refer with enthusiasm to the material received from America relating to the Henry George School of Social Science, and they speak for the organising of economic classes or study circles throughout Australia. The question, they say, of publishing an Australian edition of the "Teacher's Manual" arises, and as to this class-work in general the reports remark: "In this country the Foundation is the logical centre for the inspiration of such educational work. By furnishing the necessary equipment and keeping all essential data and records, the Foundation could render invaluable service, and we therefore urge the Trustees to approve the inauguration of some such movement as soon as details can be completed."

NEWS OF THE MOVEMENT

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, LTD., 94 Petty France, London, S.W.1. A. W. Madsen, Secretary; F. C. R. Douglas, Assistant Secretary; W. R. Lester and C. E. Crompton, Hon. Treasurers. (Telephone: Whitehall 6008. Telegrams: "Eclav, Sowest, London.")

The sixth edition of the penny pamphlet, *Cities Held to Ransom*, making 55,000 the total published to date, is now issued. Already there are a number of large orders including one from a Committee member who is using it among other things in his own industrious postal approach to members of local authorities in a county by county canvas, as busily as he can address envelopes from available directories.

This month the fifth impression of Mr John B. Sharpe's *New Political Economy* will be printed. An order from Australia for 1,000 copies exhausted the previous edition.

Preparations are going ahead for the publication of the new *Manual for Teachers* and of the new edition of *A Perplexed Philosopher* by Henry George, as announced last month. Many readers will be gratified to know that the Henry George Foundation is about to publish *A Great Iniquity*, by Leo Tolstol. This is a pamphlet much in demand and for a long time it has been unobtainable.

Leading article in last month's *Land & Liberty* was circulated through our Press Bureau to some 200 newspapers. It was printed in the full text and well displayed in the *Co-operative News*, 28th November. Henry George Foundation advertisements are to appear in the *Listener*, 2nd December, and the *Co-operative News*, 5th December.

Interesting correspondence has taken place in connection with the "housing problem in Dublin" where a "Citizens' Housing Council" has been formed to draw up a programme. Literature sent from our office included the Report of the L.C.C. on the Rating of Site Values and the whole matter of land values may be taken up at a special meeting.

The Bristol Parliamentary Debating Society, where the Labour Party is "in office," will on 8th December debate a Bill for the Taxation of Land Values. Copies of draft Bill which have been prepared for just such purposes, and pamphlets, leaflets and "notes for speakers," were sent for the use of these parliamentarians. Mr A. W. Madsen has been invited to attend and take part.

The Committee has appointed Mr Wilfrid Harrison as a Governor of the Henry George School of Social Science.

We have been asked for a suitable form of words for making any bequest in favour of the Committee. In view of the interest that this may have for others we give again the Form of Bequest: "I bequeath (free of duty) to the United Committee for the Taxation of Land Values, Limited, the sum of £..... and I declare that the receipt of the Treasurer or Treasurers for the time being of that Company shall be a sufficient discharge to my Trustees, who shall not be concerned to see the application of such legacy." The Committee was incorporated in 1929 as Company limited by guarantee, not having a share capital and not for profit, and as such is in a position to administer trusts. As our readers are aware it is the trustee of the Henry George Foundation of Great Britain.

ENGLISH LEAGUE: Frederick Verinder, General Secretary, First Floor, 94 Petty France, Westminster, London, S.W.1. (Phone: Whitehall 3831.)

- 1st Dec.—Hackney Labour League of Youth, 12 Southwold Road, E.5: A. C. Blackburn, "Economic Causes of War." 8.30 p.m.
- 3rd .. —Leyton Women's Co-operative Guild, 70 Grange Park Road, Leyton: A. C. Blackburn, "The Burden of the Rates." 2.30 p.m.
- 9th .. —Fulham Women's Co-operative Guild, Co-operative Hall, 245 Dawes Road, Fulham: A. C. Blackburn, "The Burden of the Rates."
- 10th .. —Becontree Women's Co-operative Guild, Becontree Avenue: A. C. Blackburn, "How to Promote Peace at Home and Abroad." 2.30 p.m.

In addition to the meetings announced last month, the President of the League addressed a meeting at Weedon, Bucks, on 3rd November; H. G. Chancellor, Adult School, Finchley, on the 22nd; and Andrew MacLaren, M.P., a study circle at Trinity Church, Poplar, on the 24th.

The Committee of the Falmouth Registered Ratepayers' Association at its last meeting had a long debate on Rating of Land Values and expressed themselves in favour of its adoption. A very hopeful proceeding which it is to be hoped other similar Associations will follow.

In view of the renewed interest in the hard case of the "Distressed Areas," readers of *Land & Liberty* are reminded that

Areas are still available. (Price 3d.; reduced price for quantities.)

The League's latest leaflet, *Peace: at Home and Abroad*, has been warmly welcomed by members of the League, a number of whom have applied for copies for distribution. It has been sent from the Office of the League to many known advocates of Peace.

Mr Frank Fox, a member of the Executive of the League, has been elected one of the Governors of the Henry George School of Social Science. Three other members of the Executive have conducted classes in London under the auspices of the School.

SCOTTISH LEAGUE: William Reid, Secretary, 9 Woodside Crescent, Glasgow, C.3.

Two of our members addressed the Freedom Club in November. Mr Douglas MacDonald lectured on "The Popular Front" on Tuesday, 3rd November, and Mr H. G. Rae spoke on "Youth's Quest for Peace" on 10th November. Captain A. R. McDougal spoke to the Young Liberals' Autumn Conference on 31st October and addressed a lunch-hour meeting in the Liberal Club, Glasgow, and addressed a lunch-hour meeting on 18th November. Mr John Peter, M.A., had a good meeting with the Young Liberals at Alloa, and there is a prospect of a Social Science School being opened in that town.

A Glasgow School of Social Science has had three meetings, on 5th, 12th, and 19th November, but we have not yet secured a good number of new students. Many of those who have attended have been systematizing their grip of the Henry George Philosophy and Economics. A second class opened for ladies on Friday, 19th November, when there was an attendance of about one dozen. Mr John Wilson is conducting that particular class. There are other Scottish classes in prospect, but there is a lot of spade work to be done, and we are asking the help of all friends. We are ready to accommodate new students at any date by special tuition.

The lecturing work of Mr Otto Ommer, M.A., has once more to be acknowledged. He is kept very busy.

Among newspaper correspondence we note letters to the *Glasgow Evening News* and *Glasgow Evening Times* by Mr A. J. Mace, and to the *Bellshill Speaker* by Mr John Cameron, Coatbridge.

WELSH LEAGUE: Walter T. Sirrell, Hon. Secretary, 110 Cottrell Road, Cardiff.

Mr Eustace Davies, who is making a good recovery from his illness, is willing to act as a Governor of the Henry George School of Social Science, and we have no doubt the members of the League will be unanimous in electing him to the post.

Mr Gwyn Parry, the Chairman of the Cardiff Young Liberal League, anticipates that a large number of students will attend the course of study of *Progress and Poverty* to be inaugurated in the near future.

YORKSHIRE AND NORTHERN LEAGUE: F. Skirrow, Secretary, Tanfield Buildings, 129 Skipton Road, Keighley.

Meetings have been addressed as follows: 27th October, P. N. Oliver, Middleton (Leeds) W.C.G.; A. W. Dakers, Ashington W.C.G.; 9th November, P. V. Oliver, Lodge Lane (Leeds) W.C.G.; 10th November, Carlton Hill (Leeds) W.C.G.; the Secretary and 12th E. A. Lassen, The Shipley Trades & Labour Council; 12th November, the Secretary, Joint Meeting of the Batley Co-op. Guilds; 16th November, P. V. Oliver, Armley Lodge Road (Leeds) W.C.G.; 18th November, Howard Binns, Ingrow W.C.G.; 19th November, C. H. Smithson, The Men's Fellowship, Waterloo, Huddersfield; 20th November, P. V. Oliver, Town Street, Armley, W.C.G.; the Secretary and E. A. Lassen, a public meeting organized by the Education Committee, Barrow-in-Furness Co-operative Society; also (end of October) a meeting at Thornaby.

Letters have appeared in the Press as follows: (2nd November, C. H. Smithson, letter in the *Halifax Courier and Guardian*; 7th November, E. A. Lassen, letter in *Keighley News*; the Secretary, letter in *Yorks Observer*; 21st November, E. A. Lassen, letter in *Keighley News*; 28th November, Young Student (Howard Binns) in *Yorks Observer*; 31st November, E. A. Lassen and Howard Binns in *Keighley News*.

We have recently published 5,000 leaflets, *The Religion of Henry George*, by John Archer, is in the hands of the printer and will be issued early in December.

Mr C. H. Smithson attended the inaugural meeting of our Henry George Social Science Class. Mr Smithson has also formed a class in Halifax (good report in the *Daily Examiner*, 20th November). He writes: "I am thoroughly enjoying this work. I have two or three economic classes looming ahead when the initial classes get started. I am planning to have at least three circles running concurrently after Christmas which will keep me occupied three nights a week and I think two others will take a 'School' in hand."

As a Governor of the Henry George School the League has appointed our President, Mr Ashley Mitchell.

MANCHESTER LEAGUE: Arthur H. Weller, J.P., Secretary, 69 Piccadilly, Manchester, 1. (Phone: Central 5527.)

Meetings have been addressed by the League's speakers as follows: Chorley Women's Co-operative Guild, A. H. Weller; Queen's Park Parliament, D. J. J. Owen; Fallowfield W.C.G., E. M. Ginders; Lymm Labour Party, A. H. Weller; Glodwick W.C.G., Mrs Catterall; Abbey Hey (Manchester) W.C.G., A. H. Weller; Clayton W.C.G., E. M. Ginders; Downing Street (Manchester) W.C.G., D. J. J. Owen; Blackburn Society of Friends, D. J. J. Owen.

Addresses given by the Secretary in Chester, Smithy Bridge, Middleton, Nelson, Bolton, Denton, Chorley and Lymm were well reported in the local newspapers, occupying from a half to a full column.

In the recent municipal elections in Manchester, thirteen candidates—Liberal, Labour and Conservative—replied favourably to the League's questionnaire on the rating of land values. Two of these, Labour candidates, were also in favour of a municipal income tax.

At the time of writing, six of the ten weekly meetings of the Henry George School of Social Science have been held in the Milton Hall, Deansgate, Manchester, under the leadership of Mr D. J. J. Owen. It is hoped to form another Class to commence after Christmas, and readers of *Land & Liberty* who reside in or near Manchester and would like to join are invited to write to Mr A. H. Weller, 69 Piccadilly, Manchester, 1. Mr E. M. Ginders has been appointed by the League as a Governor of the school.

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

Members congratulate heartily Mr G. T. Sawyer on his return to the Birmingham City Council, representing the Duddeston and Nechell's Ward. Councillor Sawyer had a triumphant majority of 1,181. Needless to say the land values question will be well ventilated by him during the next three years as this zealous advocate knows how to use every good opportunity.

As a Governor of the Henry George School of Social Science, the League has appointed Mr Chapman Wright.

BRISTOL LEAGUE: J. A. Hurley, Hon. Secretary, 14 Queen's Road, Knowle, Bristol 4.

The League members have been very active during the past month. Our weekly meetings at 5, Eastfield Road, have been extremely well attended, and we have enrolled several new members. A weekly system of collecting members subscriptions has been inaugurated with the result that the financial position of the League has been greatly improved.

At the last meeting final arrangements were made for the big public meeting to be held at the Gaiety Cinema, Knowle, on 29th November, under the chairmanship of the Rev. Pointon Dale. The address on Peace will be given by our President, Mr E. J. Brierley.

The President has addressed several local organizations and has bookings for many more during the coming winter season. This activity is instanced by the engagements during the last week in November: the Economic Class on Monday, Cloud's Hill Women's Co-operative Guild on Tuesday; Shirehampton and Avonmouth combined W.C.G. on Wednesday; Whitehall W.C.G. (afternoon) and the Co-operative Fellowship (evening) on Thursday; Toc H. on Friday; and the Peace Demonstration on Sunday.

Mr E. J. Brierley has been appointed by the League as a Governor of the Henry George School of Social Science.

PORTSMOUTH LEAGUE: A. H. Stoakes, Hon. Secretary, 110 Baffins Road, Portsmouth.

On 11th November, Mr H. Thirk addressed a public meeting in the Wesley Central Hall on "Land Nationalization or Land Value Taxation" which had a good report in the *Evening News*. Communism, he said, would confiscate the land and vest its control in state apartments; but the reaction against this objectionable course would result in dictatorship, under which the condition of the workers would be worse than before. Another scheme was to nationalize the land by purchase, payment being made by interest-bearing bonds at a fixed rate. This would enable future increments in land values to accrue to the public, but would confirm the landed interest in its claim to existing values, and the public would pay in interest what it had previously paid in rents. The most effective method was land value taxation making it unprofitable to withhold land from use. With the revenue derived from such a tax, the present burdens on industry could be reduced, thus encouraging the development of land, stimulating industry and affording employment. On 12th November, Mr McGuigan had an informing letter in the *News* on "mere matters of finance."

Mr W. R. Lester has been appointed by the League as a Governor of the Henry George School of Social Science.

CLITHEROE HENRY GEORGE GROUP: John L. Hamilton, Hon. Secretary, "Waverley," Brungerley Avenue, Clitheroe.

At a meeting, to discuss the preliminaries, prior to starting the Henry George School of Social Science, it was decided to make a start early in the New Year, in order to avoid any break in the course. Anyone interested, and wanting further particulars, will receive same on request from the secretary.

Mrs Sumner, of Sabden, has had a letter printed in the *Northern Daily Telegraph*, and is now carrying on a discussion in the editor's column of the local *Advertiser*.

The secretary has addressed two meetings, the first being given to the Men's Class of the Congregational Church, and the other to the Waterloo Wesleyan Guild. Both meetings were well attended and resulted in much useful discussion.

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

Councillor George Mackenzie, President of the League, has again been elected to serve in the Town Council for a further period, with a large majority.

The secretary received some letters from crofters in Western Ross who are determined to fight against the "cruel assessment" imposed upon them in Dingwall Court last September. The "Committee were composed of wealthy farmers and proprietors" one crofter wrote. Another wrote: "The copy of *Land & Liberty* you sent me has gone the round of all the crofters concerned and it has been decided to hold a public meeting to discuss taking steps, and solicit the help of all interested." Another letter stated: "We need the Highland Land League again."

CARLISLE

At a meeting of parish representatives of the Border District and Wigton Rural District called to discuss the incidence of local rating, in the Trades Hall, 31st October, the Rev. E. T. Shepherd, of Brampton, was the chief speaker. He said that subsidies whether direct or indirect as in the absolute de-rating of all agricultural land and buildings worked for the benefit of the landlord.

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NEW ZEALAND

The new rates of land tax established by the Budget of the Labour Government are contained in the Land and Income Tax (Annual) Act, 1936, passed on 6th October. Where total unimproved value of the land held by any owner does not exceed £1,500 he is allowed a deduction of £500. For every £2 in excess of £1,500 the exemption is diminished by £1, so that if the total unimproved value amounts to £2,500 or more no deduction is allowed. (If the land is mortgaged there may be allowed as an alternative not an additional deduction, the capital value of the mortgages, subject to the proviso that the maximum deduction allowable on account of mortgages is £7,500 if the total unimproved value of the land does not exceed £7,500 and if the unimproved value exceeds that sum the maximum amount which may be deducted on account of mortgages is diminished by £1 for each £1 of excess unimproved value. Thus the mortgage exemption disappears when the total unimproved value reaches £15,000.) The rate of tax payable is calculated on the balance left after making such of these deductions as may be applicable, and is at the rate of 1d. for each £1 of taxable value up to £5,000. Above £5,000 of taxable value the rate of tax is increased by 1/8,000d. for each £1 in excess of £5,000 until a maximum rate of 6d. is reached at £45,000 of taxable value.

In the case of unimproved land, which is defined as land outside a borough the improvements on which do not amount to £1 an acre or one-third of the unimproved value, whichever is the less, the owner is not entitled to the deductions or exemptions mentioned and if he has been owner for three years or more is liable to pay 50 per cent higher tax.

In the case of absentee owners, i.e. those who have not resided in New Zealand for half of the preceding period of 4 years, or since the land was bought if that was less than 4 years, the rate of tax is increased by 50 per cent of what he would otherwise pay.

The alteration made by this year's act was the reintroduction of the graduated tax in the case of persons holding land whose total taxable value exceeds £5,000. A graduated tax had been in operation prior to 1931 for some 15 years. The revenue anticipated from the land tax at the new rates is £1,300,000 or about three times the previous amount. The revenue derived from this source will be a little under 5 per cent of the total revenue.

It may be well to add that, although it is a good thing to see more revenue being obtained from land values, the method adopted in New Zealand is open to considerable criticism. It negates the fundamental principle that land value is a public value which the community is entitled to take for public uses without exemption or discrimination of any kind. The method of graduation prevents the tax from being as effective as it might be in restraining land speculation, for it is parcels of land within the range of values that are within the competence of the poorer sections of society that are exempted, and of which the price is consequently kept up. Moreover, there is an underlying assumption that land value taxation is not advantageous to the poor man, and that it must be presented as a "sock the rich" proposal. This is entirely mistaken; no one will gain so much by the abolition of other taxes and their substitution by a land value tax as the poorer citizens, even if they happen to own a little land. It is much to be hoped that the New Zealand Government will deal with these anomalies and make the tax much more simple and effective.

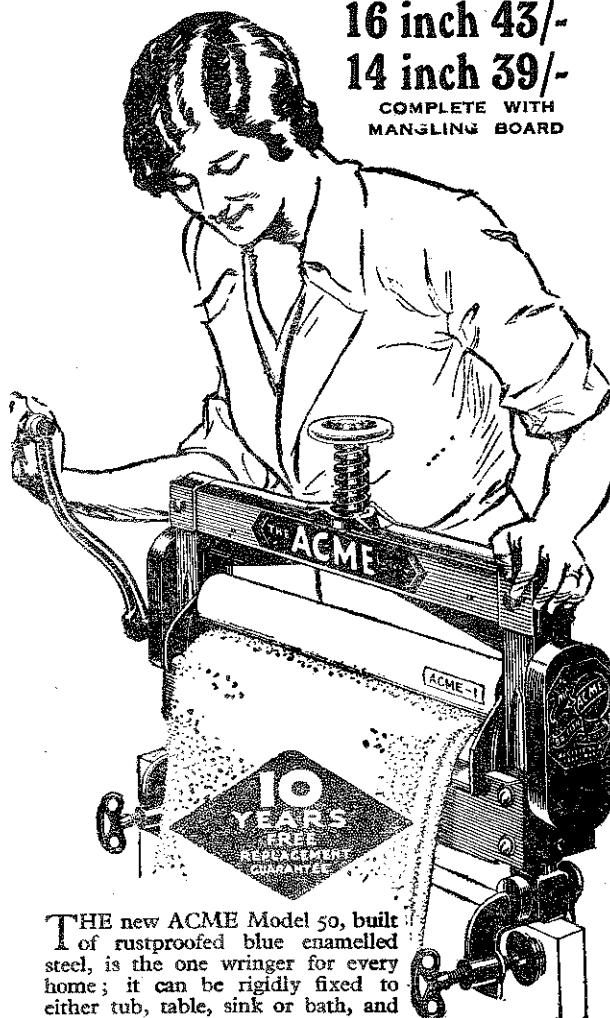
HENRY GEORGE SCHOOL OF SOCIAL SCIENCE:
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Six new classes have begun work and still more are in active preparatory stages. The response from final sessions is encouraging: students are enrolling for "Tutors' Classes" and for a supplementary course on "Protection and Free Trade" and "Science of Political Economy."

Henry George organisations have been invited to elect Governors to hold office until December, 1937: full list and report of the first meeting will be issued next month.

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