

LAND & LIBERTY

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FOOD TAXATION AND LANDLORDS' RENTS TOWN PLANNING AND TAXATION THE L.C.C. BILL FOR SITE VALUE RATING COL JOSIAH C. WEDGWOOD ON UNEMPLOYMENT

AN OVERWHELMING INDICTMENT

Mr Madsen's book, *Why Rents and Rates are High*,* is recommended to the study of all willing to view the question of the taxation of land values with an open mind. It constitutes the most overwhelming indictment of our present land system that has yet appeared. After a perusal of its accumulated mass of evidence, its facts and figures, its amazing revelations of what is going on in every part of the country, one cannot conceive that any reader, not blinded to the truth by self-interest, can remain unconvinced that there is something grievously wrong with our present land system.

The most striking instance is the recent sale of half of the City of Cardiff by the Bute family, the estate being said to be worth more than £20,000,000.

The reader will discover how our most urgent national activities are being thwarted at every turn in order that unearned thousands of pounds may be piled into the pockets of the landowner; how much-needed housing schemes are delayed or held over indefinitely owing to the high value of land, a value created by the community which needs the houses; how, if schemes are nevertheless carried out, land value adds permanently one or more shillings to the weekly rent the poor must pay or to the rates the ratepayers must find, or to both; how our National Fitness campaign is obstructed for the same reason, for the greater the need the greater the landowners' claim; how in some places the attempt to secure land for this important service has had in fact to be abandoned; how ruinous has been the cost of preserving a green belt round London, and how the scandal has been increased in one or two instances in which, after paying enormous prices, the public has not even the privilege of entering the land; how hospitals have similarly had to pay the landowner dearly for the privilege of extending. In one case, in Bristol, the price worked out at £115 a bed!

Education is alike held to ransom. The summary of the results of land purchase for this purpose all over the country is illuminating. The provision of wider streets to take our increasing traffic is rendered so difficult

by the same obstruction that the problems of London and other great cities are fast reaching an impasse. Any effective improvement of the centre of London is practically impossible as the cost of land amounts to many times the cost of actual construction. Nor is the countryside any better off. The preservation of our beauty spots can only be secured at ruinous expense, while the Town Planning Act has become, as far as the protection of rural amenities is concerned, so expensive to work that it is practically a dead letter. Again, the cost of our defence for which considerable extents of land are required is enormously increased by the same cause.

One might go on indefinitely quoting examples from this book to show how all our national and local activities are hampered or stultified to-day, just as a century ago the construction of the railways, which have since added so much to our national wealth, was literally held to ransom by the landowner. In the light of hundreds of concrete cases one sees how disastrous to the interests of the community is the system under which the landowner can claim to be paid not only the full increment in the value of his land caused by the increase of population and improvements in the locality, to which he has as a landowner contributed little or nothing, but an added speculative value often exceeding the real value which a system of taxation of land values would speedily reveal. In purchasing land in these conditions the State or Local Authority mortgages in effect the future value of the land. The landowner still continues to receive rent in the form of interest on the money he receives, and the user of the land, whether the tenant in a housing scheme or the public, to pay it in the form of increased rent or increased rates to meet the interest and sinking fund on increased borrowed capital.

One wonders how long it is going to be before the public wakes up to the truth and demands in no uncertain voice that this evil system be amended. Posterity will read with pity and amazement the story of the fatuous conservatism with which we have clung to a system that permits a small minority to hold and exploit to the detriment of the whole community the heritage nature has bestowed upon us all, a system founded in its

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origin upon injustice, and which every increase of our population and every development in our industrial organization renders more inequitable.

The last chapter but one of the book gives a short account of land value taxation in practice both within and outside the Empire, proving that one of the stock arguments against it, *viz.*, that valuation is impracticable, is devoid of any real foundation.

The final chapter giving both sides of the argument from a Conservative Party document with comments added is illuminating. As a matter of fact the taxation and rating of land values has support amongst all parties, and is a measure of common justice that could equally well be put through by any of the three parties.

How wide is the demand for land reform is proved

by the number of local authorities—222 in all—which since 1919 have passed resolutions calling for the rating of land values, and the reader should find a perusal of this long list illuminating.

One may also draw attention to the introduction by Mr R. R. Stokes, M.P., in which the principles underlying the land problem are ably set out. Last, but not least, an excellent index greatly enhances the value of the book by enabling easy reference to examples of various kinds included in the 600 cases quoted.

Mr Madsen's book is an invaluable addition to the literature on the subject of land values and is recommended not only to the student but to everyone who has the happiness of his fellow human beings at heart.

C. V. BRAYNE.

FOOD TAXATION AND LANDLORDS' RENTS

Free Traders Who Saw What Protection Does

How is the last proved ?

A. First, because rent is nothing but a charge upon those who have laboured, for the benefit of those who have not. And secondly, because when a tax is allowed to fall on industry instead of falling on rent which is *not* industry, the tax is lost twice—once by the consumers, and once more by the industrious in the diminution of their employment and means of gain.

Is it not hard that the owner should not sell the produce of his land for the most that is possible ?

A. Not so hard as that the manufacturer should not sell his produce for as much as he can get by a free sale. The case is like that of two men struggling to keep each other out of the market ; and what justice and the public good demand is, that both should sell for as much as they can.

But it is not simply a contest whether one man shall sell or another. The demand of the landlord is, that other men shall be prevented from disposing of the produce of their industry, in order that *his* wealth shall be increased *without* industry, and for no reason that can be discovered, except that he is rich already. He has the same opportunities as any other man, of increasing his wealth by industry and by economy, if he chooses to exert them ; but what he demands is, that without exerting either, a fund shall be provided for perpetually increasing the value of his property at the expense of the industry of his neighbours. He is by profession, he says, a landowner, and therefore it is his prerogative to be kept rich by the community.

Do not the landlords pay a number of taxes ?

A. It is just that they should. They are not labourers ; and all that they can possibly have, is paid for out of other people's labour. Rent altogether, is nothing but the excess of the price above what is necessary to pay for the production with a fair profit.

Is it not wrong to encourage the production of foreigners ?

A. When a manufacturer produces goods and exchanges them abroad for corn, he may as truly be said to produce the corn, as if it came out of his loom or his fluting-mill. And if he is prohibited from doing this, it is *his* production that in reality is stopped.

How is such a state of things to be altered ?

A. By waiting till it is generally known, how much all men except the landowners, are interested in the removal of the injustice ; and by taking all means to increase such knowledge.

AT A TIME when new and more insidious corn laws are being imposed not merely by tariffs but by quotas and other restrictions it is worth while to refresh our memories of the arguments which were used to destroy the old corn laws. Among the most brilliant of these was the *Catechism on the Corn Laws* by a member of Cambridge University. The author was Col T. Perronet Thompson, who also wrote a pamphlet on "The True Theory of Rent." The following quotations are taken from the sixteenth (stereotyped) edition, published in 1832.

THE ATTEMPT to prevent one man from buying what another is willing to sell to him, and oblige him to buy from a third person with the avowed object of making him pay that third person a greater price, is so manifestly of the nature of robbery, that nothing can make it tolerable in a country where ideas of justice and civil liberty have made any considerable progress. And consequently this object is not generally avowed ; but the plan is put forward under cover of some advantage that is to arise to the community from its permission, or some detriment from the contrary.

What is meant by Corn Laws ?

Answer. Laws that enact that the labourer shall not exchange his produce for food, except at certain shops, namely the shops of the landowners.

For whose benefit are these laws ?

A. Manifestly, of those who support them—the landowners.

Are not the increased rents of the landowners a national gain ?

A. In the first place, all that they can gain must be taken from someone else ; which can make no national gain. Secondly, the effect is to keep down the wealth and power of the whole community, in the same manner as would take place if the wealth and power of the community were restricted to what could be supported on the corn grown in the Isle of Wight, to please the landlords there.

Are not the increased rents of the landlords their property ?

A. No more than the increased prices which a shop-keeper might get, if he could forcibly prevent men from buying at any shop but his own.

So far from allowing rents to be increased by forcible means, a nation where the laws were determined only by justice and the good of the community, would allow no taxation to fall upon industry, as long as it was possible for it to fall upon rent.

How should the injustice be removed so as to produce the greatest good and the least suffering?

A. By removing it gradually. Give them time. Give them ten years if they please; beginning with a duty amounting to prohibition, and taking off a tenth yearly till it is gone. But remove it.

What should be done if anything short of final removal was proposed?

A. A discerning community would take all that was offered, and not relax its efforts to get the rest.

What is the answer to the proposition—That the agriculture of the country is the great basis of its wealth.

A. It is not agriculture that is the basis, but *having corn*. If by agriculture is meant having two bushels of corn where there might have been four, it is not the basis of the wealth of the country, but of its impoverishment.

That the system of cultivation is a complicated system, requiring a great capital; and to remove the restrictions on corn would destroy that capital.

A. Complicated or not, to this it must come at last: Does it produce corn as cheaply as it might be had in other ways? If it does not, it is only making boots to cut them into shoes. If shoe makers ruled the state, it is possible they might think that method politic and wise; but it does not follow that anybody else should be of the same opinion.

That the wool-growers complain, that in consequence of the importation of wool they have two years' stock on hand. What then do we gain by importing wool?

A. The wool-growers forget that there are wool-wearers; and that the growers exist for the wearers, not the wearers for the growers. It is strange to see how the existence of the public is forgotten by everybody, if the public consent to forget it themselves.

That a theory may be true in the abstract, and false in practice.

A. If a theory is not true in practice, it is not true at all; for it must at all events be a theory falsely applied. A theory means an assertion that certain inferences are true or according to the dictates of common sense and experience. For instance, the assertion that two and two will make four, is a theory.

The object of this fallacy is to disable human reason and common sense, for the benefit of the objectors; and to persuade us, that nobody knows when we ought to be starved but themselves.

That if corn falls, wages must fall; and consequently cheap corn can be of no advantage to the labourer.

A. This must depend on whether wages fall as much as corn. No foreign corn will be brought into the country unless more can be had for a given quantity of industry than can be got from the growers at home. If, therefore, foreign corn comes in at all, there must be a greater share for the labourer; or, in other words, wages will not fall as much as corn.

That the community never can be injured by high prices; because it is only one man paying to another.

A. It will be injured if the whole quantity of what is produced is diminished. It might as well be argued that a town never can be injured by a blockade; because the high prices "are only one man paying another."

That if the landlords get improved prices, the expenditure of their improved rentals must carry improvement into every department of professional, mercantile and manufacturing pursuits.

A. What is received by the landlords would have been expended with equal advantage to merchants, manufacturers and professional men, of some kind, if it had been left in the hands of the owners. This is the same fallacy as that which asserts, that expending the public money on useless palaces or digging holes and filling them up again, is a help to industry. What is kept out of sight is, that the money would have been just as much expended with advantage to some kind of industry or other, if it had been left with the owners.

That the operatives are a lazy race, and seldom go to work before Wednesday.

A. The landlords never go to work at all.

That the heavy taxes are the cause of the dear corn; and that it is impossible for the growers to compete with the foreigners who are not taxed.

A. If the landowners paid more than they ought, it would be a reason why they should pay less; but not why they should be compensated by restrictions on the industry of the community.

The questions which arise therefore are—Do they pay too much? Ought taxation ever to fall on the operations of industry, so long as it can be laid on rent which is *not* industry?

That indifferent spectators have vested their capital in land, and therefore ought not to be prevented from making their expected profits.

A. If they have vested their capital upon expectations injurious to the community, they must take it out again; as the law would direct in a similar case that came before it. It may be a reason why the removal of the evil should be gradual; but not why the evil should not be removed at all. They always knew that their expectations were subject to the contingency of the law's continuing; and paid for them accordingly.

That the landowners relied on the corn-law contract.

A. The corn laws were no more a contract, than the election of a member of parliament by a majority of one is a contract. They were an act valid till an opportunity offered for getting a majority on the other side. With whom did the landowners make the contract? Was it with themselves, who were the majority that made the law? Or was it with the minority, who were doing all they could to hinder it?

Press cuttings received show the continued activity of many letter writers and contributors of articles to the newspapers, as reported on other pages. The articles issued during November by the Land Values News Service of the Land Values Group of the Parliamentary Labour Party include "Farmers in Revolt," arguing for the reversal of the Government's land policy; "Site Value Rating and the Tenant"; "Profiteering in Land" with numerous examples; "A World Economic Conference Demanded"; "The Rate War and the Kennedy," with special reference to the L.C.C. Bill; "A Policy for the Special Areas"; and "The Lesson of the Railways." The *Bridgwater Mercury* reprinted from the *Schoolmaster* Mr Stokes's letter on "The Cost of Education—Effect of Land Prices," Capt A. R. McDougal in the *Scottish Farmer* and Mr Chas. E. Berry in the *Property Owners' Journal* maintain the discussion that their previous letters have evoked; and Mr William Roberts follows up in the *Woking Herald* the controversy, and the protests, in the town regarding the excessive prices of land needed for municipal development.

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TOWN PLANNING AND TAXATION

FROM time to time, and lately in connection with the London County Council's proposal for rating site values, the suggestion has been made that land-value taxation is inconsistent with town planning. This allegation deserves examination.

The object of town planning in any district is to secure that the development of that district shall be orderly and convenient to the requirements of its citizens.

The means by which that object is to be attained fall into two main groups. One means is to restrict the use which may be made of land so as to prevent a detrimental intermingling of buildings to be used for industrial, commercial, shopping, and residential purposes, and to secure certain standards of access of light and air by either restricting certain land from being built upon, or by limiting the number of buildings which may be erected on a given area, or by prescribing the maximum proportion of any site which may be covered by buildings, or by restricting the height and design of buildings, or by a combination of these methods.

The other means of promoting an orderly and advantageous development is by securing the provision of suitable roads and streets or other means of communication. This is naturally interwoven with the former group of town planning activities, for the means of access required is conditioned by the density and type of development allowed.

Town planning clearly raises important and complex economic problems. It may depress land values in one area and raise them in another. An undue degree of restriction might involve an economic loss to the community by preventing industry, commerce and housing from being developed to a desirable economic maximum in those districts which were best fitted for them.

It is evident that town planning must have regard to the whole frame-work of society as it now exists. One may think that the existing location of buildings, roads, railways, docks and other fixed economic objects is not the best that might have been devised if some one with fore-knowledge of the future could have controlled the development. But it is impossible and uneconomical to contemplate the immediate scrapping of a large and extremely valuable mass of fixed capital. Thus town planning must have regard to things as they are.

In particular, town planning must have regard to land values, and we know that practical action in town planning is considerably handicapped by this factor. Restrictions on development may give rise to claims for compensation by owners of land of formidable or pro-

hibitive magnitude. The widening of existing streets and roads and the making of new ones may also involve very large payments to owners of the property affected.

On the other hand, restriction of the development of some land may add to the value of other land, and the provision of better means of communication may add greatly to the value of land to which better access is made available.

It has frequently been said by town planners that in total the effect of town planning would be to maintain land values or even to increase them. Such a contention, although incapable of detailed proof, has in it an element of probability. It used to be thought that some part of the cost of town planning could be recouped by claiming "betterment" from the owners of such land as was enhanced in value. In practice the provisions in the Town Planning Acts for that purpose have remained almost a dead letter, partly because there has not been in existence any general valuation of land value which might have served as a standard of comparison, and partly because it is inherently impracticable to separate the component elements which give any site its value and to say precisely how much of the value is due to each. The value is fixed in the long run by the competing estimates of the potential purchasers and the weight given by each to each factor affecting the value is incapable of measurement.

The problem must, therefore, be attacked from another angle. It must be recognized that land value arises particularly and pre-eminently from community causes, that it is an individually unearned value, and that it is right that the expenses properly incurred by local authorities in connection with town planning or other activities should be charged upon all the land values of the district. In that way the rating of land values can be a powerful aid to well-devised town planning.

The view has been expressed by town planners that the rating or taxation of land values would cause undesirable congestion of building. This objection seems to rest upon the assumption that the town planning regulations in force would be, from the point of view of town planners themselves, inadequate to check excessive density or height or other faults. If that were so then it would be open to owners of land to commit the same excesses in developing their land no matter what system of rating was in operation. The premise of the argument is, therefore, that town planning is not capable of achieving the objects of town planning.

The objection is in any case economically untenable. There is a limit to the amount of building which the population is able at any given moment to demand. The question is, how will that amount of building be spread over the available land area. There is nothing in the rating or taxation of land values which will cause the supply to concentrate on a few spots and create undue congestion at these. On the contrary, as the tax will be applied uniformly to the whole area, according to the value of each site, it will cause a uniform pressure to be exerted to ensure that each site is reasonably utilized. The tendency will, therefore, be against congestion of building and not towards it.

It is also said that rating and taxation of land values will cause open spaces to be built over which should be retained as open spaces. This contention can only apply to privately owned open spaces. Those to which

the public is already entitled cannot be affected. So far as the others are concerned, there is nothing in the present system of rating and taxation to prevent the owners at any time from building upon them if they think fit. When that is proposed the only way in which the public can protect itself is for some public authority either to buy the land or to impose town planning restrictions upon it at the cost of heavy compensation. The owner then gets from public funds at least as much as, and frequently more than, he could have got by selling the land privately. Meanwhile he has been paying little or no rates or taxes in respect of a possession the value of which has been made and maintained by the community. If rating and taxation of land values were in operation, and proper valuations of land for purposes of taxation existed, it is clear that when the public was obliged to purchase lands for open spaces it would be able to do so on more reasonable terms and that the funds required would be raised in a more equitable fashion.

Moreover, the public-spirited owner of land will not be penalized. There is provision in the London County Council's Bill, as there was in the Finance Act, 1931, that in making the valuation for purposes of land value rating regard shall be had to "restrictions upon user which have become operative imposed by or in pursuance of any Act." If, therefore, an owner of land enters into valid agreements with a town planning authority by which land is preserved as an open space, effect will be given to such agreements in making the valuation.

F. G. R. D.

THE HENRY GEORGE CENTENARY COMMEMORATION

PREPARATIONS ARE being made in all parts of the world where societies and leagues exist for the propagation of the teachings of Henry George to celebrate the one hundredth anniversary of his birthday, 2nd September, 1839.

The International Union for Land Value Taxation and Free Trade, 34 Knightrider Street, London, E.C.4, invites the co-operation of friends and correspondents everywhere in making adequate publicity of this most important occasion and it will place its services at the disposal for informing each and all what is being done in any country, so that there shall be an interchange of plans and proposals, articles prepared for the Press, manuscripts for radio and other addresses.

The Commemoration is to be celebrated at a World Conference in New York City, 29th August to 4th September, 1939, held under the joint auspices of the Henry George Foundation of America, the Henry George School of Social Science and the International Union, and these

It has been said also that detrimental results from the town planning point of view have followed on the application of land value rating where it is in operation. Curiously enough the cases cited in support are New York and other American cities which tax buildings equally with land, and which, as the tax is levied on capital value, in some cases tax buildings even more severely than our system of rating does. No complaint, however, has been heard of any ill-results as regards town planning in any of the cities in the British Dominions where all the local tax revenue is derived from land values and buildings and improvements are wholly exempted from rating.

In their enthusiasm for town planning some of its advocates give the impression that they wish to prevent building. Those who realize the commercial and industrial, and above all the housing, needs of the community wish to see more building. Town planning can regulate building, but it can do little to encourage it except by providing better means of communication. Land value taxation and rating provides the encouragement, on the one hand by exempting buildings from rates and taxes and on the other hand by preventing speculation and holding of land out of use.

It will be clear, therefore, that there is nothing in land value taxation or rating inconsistent with or antagonistic to town planning, but that it is rather a necessary and indispensable adjunct without which many of the aims of town planning cannot be achieved.

organizations are engaged in making the plans for what it is hoped will be an event of world importance.

All journals existing to promote the Henry George teaching are asked to make announcement of this forthcoming Conference, to enlist all assistance in assuring its success and to do what is possible to see that their country is represented by a delegate or delegates in attendance.

Communications with regard to representation should be sent direct to Mr Frank Chodorov (at the address of the Henry George School of Social Science), 30 East 29th Street, New York City.

National or district meetings for celebration in other countries may well be given an international character by the attendance of delegates not so far away. The International Union will help to organize this interchange, if notice of the intention to hold such gatherings is sent well ahead to the offices at 34 Knightrider Street, London, E.C.4.

BOROUGHS SUPPORT L.C.C. BILL

At a meeting of the Bernondsey Borough Council on 23rd November a resolution was adopted congratulating the L.C.C. on its decision to seek Parliamentary power to rate site values in the Administrative County of London and strongly urging the Government to introduce legislation enabling all local authorities to impose a rate upon the annual value of the land.

Similar resolutions have been carried by the Hackney Borough Council (23rd November) and the Islington

Borough Council (18th November). At the latter Alderman Gwyn Jones : One would have thought that all parties would have at once agreed to such a resolution.

Sir William Manchester (M.R.) : Don't talk rubbish ! Don't insult us by assuming such a thing.

Just as the motion was about to be put to the vote the majority of the M.R. members walked out of the Council Chamber.

LONDON COUNTY COUNCIL

Bill for Rating Site Values

As is reported elsewhere the London County Council on 15th November approved by a vote of 62 to 27 the draft Bill prepared by its Parliamentary Committee for levying a rate on site values, and the Bill has now been deposited in Parliament. The short title of the measure is London Rating (Site Values) Bill. It extends to 26 sections and a schedule. The space at our disposal does not allow us to give the full text, but the following summary will indicate the main provisions.

The Bill provides (S. 11) for the levy of a uniform rate of two shillings in the pound on the annual site value of all land in the administrative county of London with certain exceptions which will be noted later.

The revenue raised by the site value rate will accrue to the London County Council and be credited to the general county account. To the extent of the revenue derived from this source the amount to be raised by the ordinary rates imposed on rateable value will therefore be reduced (S. 22 and S. 26).

The Bill makes use of the procedure and machinery of rating established by the Valuation (Metropolis) Act, 1869, and amending Acts, so far as that is applicable to the present purpose (S. 24). The valuations will therefore be made, and the rate collected, by the several rating authorities within the administrative county. No payment is at present made by the London County Council to the rating authorities for their services in connection with the present rating system, and it is not proposed that any payment should be made for any additional expense incurred in connection with the rating of site values.

The basis of the site value rate will be the annual site value of each land unit. This is defined as the amount of the yearly rent for which the site without any buildings would let on a perpetual tenure, *i.e.* with security of tenure (subject to some refinements of detail stated in the Bill) (S. 3(2)).

The unit of valuation (land unit) is each piece of land in separate occupation, or in the case of a building occupied by several tenants the site of the building and the land enjoyed therewith. Unoccupied land belonging to one owner will be treated as one land unit unless it consists of separate parts which are not contiguous (S. 2).

The first valuation will be of the value as on 1st September, 1939, and will come into force on 6th April, 1941. The second valuation will be of the value as on 1st April, 1944, and will come into force on 6th April, 1946. Thereafter the relevant dates will be at intervals of five years (S. 2 and S. 19).

The valuations will therefore remain in force for a period of five years. It is not intended that the valuations shall be altered during that period, but if land units become divided or aggregated the values will be apportioned or aggregated. In the few cases where new land units arise, *e.g.*, by closing a street, new valuations will be made during a quinquennial period (S. 5).

The annual site value of each land unit and the name of the assessee (*i.e.*, the person on whom the demand for the rate is made) in respect of it will be shown in additional columns of the quinquennial valuation lists prepared in connection with the present rating system (S. 3 and S. 4).

In the case of the first valuation notice of the annual site value will be served on the assesses. In other cases notice will be served only if there is an alteration in the annual site value (S. 6). Any person, other than the assessee, who is liable to bear any part of the site value

rate may require the rating authority to serve on him a duplicate of the notice served on the assessee (S. 10).

Provision is made for persons liable to pay the site value rate to make an objection against the valuation of annual site value before the assessment committee, and to appeal from the decision of the assessment committee to quarter sessions (S. 7, S. 9 and S. 10).

It is intended that the rate shall be paid by those who enjoy the land value. In the case of a freehold occupied by the owner, the person who will pay is evidently the freeholder. In the case of land subject to long leases, however, the site value may be enjoyed by several persons. If, for example, the land has been leased at a ground rent of £10 a year to a lessee who is in occupation of the land, and if the annual site value at the date of valuation is £15 a year, the freeholder enjoys £10 only of the value and the lessee enjoys the remaining £5. Their contributions to the site value rate will, therefore, be in these proportions.

For convenience and simplicity in the collection of the rate the application for payment will be made only to one person in respect of each land unit. That person is called the "assessee" (S. 11(2)). In a case such as that last mentioned the payment would be made by the lessee, and he would recover from the freeholder the share which the freeholder should pay by deducting that amount from the ground rent. The rules for ascertaining the "assessee" are contained in the Schedule to the Bill. The rules for distributing the burden of the rate between those who enjoy the land value, and for enabling the assessee and lessees intermediate between him and the freeholder to recover the proper amounts from their lessors, are contained in Section 11. Provision is also made, where land is subject to a rent-charge for the owner of the rent-charge to bear his appropriate share of the site value rate. These provisions take effect notwithstanding contracts in leases or tenancy agreements obliging the lessee or tenant to pay rates (S. 18).

In addition to their existing powers of recovering a rate the rating authority will be entitled to recover the site value rate either as a civil debt by action or summarily, or by requiring a tenant of the assessee to pay his rent to the rating authority until its demand is satisfied (S. 13). The site value rate will until paid be a charge on the land, and payment can if necessary be enforced by the means open to mortgagees (S. 14).

Where a change of ownership takes place during the period for which a site value rate is made the liability to bear the rate will be apportioned among the persons interested according to the period for which their ownership continues (S. 17).

Section 15 contains various exemptions, which are generally similar to those given to certain classes of occupiers under the existing law of rating. It provides that no annual site value shall be inserted in the valuation list in respect of:—

- (a) land owned and occupied by the Crown;
- (b) public open spaces;
- (c) the protected squares referred to in the London Squares Preservation Act, 1931;
- (d) land to which certain enactments apply, *viz.*, premises used as churches, chapels, Sunday schools, and non-provided schools, premises occupied by scientific societies, and premises used wholly as air raid protection works;
- (e) land occupied by foreign ambassadors, etc.;

(f) underground sewers and underground pipes, wires or mains used in connection with the supply of electricity, gas or water ;

(g) any incorporeal hereditament.

It is provided, however, that if a rent is payable in respect of any land referred to in the foregoing paragraphs (c) to (e), an annual site value shall be inserted in the valuation list but it shall not exceed the highest rent payable by any person in respect of the premises.

A partial exemption is also given in respect of land belonging to the local authorities and used as burial grounds (S. 15(2)).

No site value rate will be payable by the Crown, but where other persons as well as the Crown enjoy part of the site value provision is made so that these other persons will pay their appropriate shares (S. 15(3) and (4)).

The Bill contains a number of miscellaneous provisions relating to power to require returns from owners as to matters of fact, service of documents, adjustment of accounts between the London County Council and the rating authorities, and safeguarding the local authorities in respect of Government grants computed by reference to rates. These call for no detailed explanation.

The precise text of some of the more important definitions contained in the Bill is as follows :—

LAND UNIT

“ Land unit ” means the site comprising—

(a) in the case of land which with any building or erection thereon comprises a single hereditament the area of that land ;

(b) in the case of a building which with its curtilage comprises two or more separate hereditaments the area of land comprising the site of the building and curtilage ;

(c) in the case of agricultural land the area of land comprising each separate holding including any dwelling-house held under the same title as and occupied for the purpose of cultivating the holding ;

(d) in the case of land in one ownership for an estate in fee simple which is unoccupied and is not entered in the valuation list pursuant to section 51 of the Act of 1869 the area of that land

Provided that if such unoccupied land consists of two or more parts which are not contiguous to one another each of such parts shall be a land unit.

ANNUAL SITE VALUE

The annual site value of a land unit shall be the annual rent which the land comprising the land unit might be expected to realise if demised with vacant possession at the valuation date in the open market by a willing lessor upon a perpetually renewable tenure upon the assumptions that at that date—

(a) there were not upon or in that land unit—

(i) any buildings erections or works except roads ; and

(ii) anything growing except grass heather gorse sedge or other natural growth ;

(b) the annual rent had been computed without taking into account the value of any villages or manures or any improvements for which any sum would by law or custom be payable to an outgoing tenant of a holding* ;

(c) the land unit were free from any incumbrances

* “ Holding ” has the same meaning as in the Agricultural Holdings Act, 1923.

except such of the following incumbrances as would be binding upon a purchaser :—

easements ; rights of common ; customary rights ; public rights ; liability to repair highways by reason of tenure ; liability to repair the chancel of any church ; liability in respect of the repair or maintenance of embankments or sea or river walls ; liability to pay any drainage rate under any statute ; restrictions upon user which have become operative imposed by or in pursuance of any Act or by any agreement not being a lease.

For the purposes of this section—

“ works ” does not include any works of excavation of filling done for the purpose of bringing the configuration of the soil to its actual configuration ;

“ road ” does not include any road which the occupier alone of the land concerned is entitled to use ;

ASSEESSE

“ Assessee ” means the person (ascertained in accordance with the rules set out in the Schedule to this Act) by whom (in the first instance) the site value rate in respect of the annual site value of a land unit is payable to the rating authority.

RULES FOR ASCERTAINING THE ASSESSEE

1. The assessee as respects the site value rate in respect of a land unit shall be—

(a) where the whole of the land comprising the land unit is subject to a lease the estate owner in respect of the term or if there are two or more such leases the estate owner in respect of the term which will first expire ; and

(b) in any other case the estate owner in respect of the fee simple of the land comprising the land unit.

2. For the purposes of this Schedule the expression “ estate owner ” has the same meaning as in the Law of Property Act 1925 so however that in relation to an agreement for a lease that expression means the person entitled to have vested in him the legal term agreed to be created.

At the quarterly meeting of the Durham County Council on 9th November (*Newcastle Evening Chronicle*) it was reported that the County Valuation Committee had had a letter from the Parliamentary Labour Party Land Values Group, and the Committee had replied that they would welcome the promotion of a Bill in Parliament to attain the transference of the present burden of local expenditure, either wholly or in part, from rates to a rate on site values.

* * *

Speaking at Bristol on 27th October in connection with the municipal elections, Mr A. G. Walkden, M.P., advocated the rating of land values : “ A levy on that basis would bring in a good and valuable new revenue and enable the ordinary rates to be reduced.” He referred to the action of the London County Council in promoting a Bill for this purpose and hoped that the Bristol City Council would take similar action in the near future.

* * *

The Hunts and Dorset District Society of Certified Accountants debated “ The land values should be taxed ” at its monthly meeting reported in the *Bournemouth Times* of 11th November. Mr A. Lloyd-Allen moved and Mr W. Jupp seconded the resolution which after a keen discussion was lost by a small majority.

LONDON COUNTY COUNCIL

The Debate in Council

(Extract from *Shorthand Report*)

RECEPTION OF the Report of the Parliamentary Committee having been formally agreed to,

On Recommendation No. 3, approving the Bill as submitted by the Committee :

MR T. M. WECHSLER (Holborn—Mun. Ref.) : My friends on this side of the Council will divide against this Recommendation. It is absolutely untrue to say that the owner of the land receives all the benefits of the community and makes no contribution to the communal exchequer. The owner of land not only makes a contribution to the public exchequer through Schedule A, but also in so far as he bears a substantial proportion of the existing rate under the existing rating system. The exact amount of the proportion may vary between one case and another, and if you want to find the rate between landlord and tenant, you calculate on the ratio borne by the elasticity of supply to the elasticity of demand.

The real purpose of the Bill has been made public by those who have for many years been enthusiastic supporters of the rating of site values and land taxation. It was made public by the Henry George Foundation, of which the Vice-Chairman of this Council's Finance Committee is an important officer. Let me quote to the Council a passage which is quoted in a pamphlet circulated by a body supporting this Bill, the passage being a quotation from the originator of land taxation, Henry George. He says, concerning the real object of land taxation and the rating of site values : " I do not propose either to purchase or to confiscate private property in land. The first would be unjust ; the second needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call their land, let them continue to call it *their* land. Let them buy and sell and bequeath and devise it. We may safely leave them the shell if we take the kernel. *It is not necessary to confiscate land ; it is only necessary to confiscate rent.*" What is as plain as a pikestaff is that this Bill is the first step towards the confiscation of rent. It is confiscation, in the first place, of 2s. in the £, but once the principle is established that rate may be raised from 2s. to 4s., 6s. or 8s., and eventually you will have a rate of 20s. in the £, and the owner is expropriated entirely, without receiving a penny piece of compensation.

We are entirely opposed to the idea and will oppose it by every legitimate means in our power. We conceive it to be unjust, and it will inflict immeasurable unhappiness and hardship on hundreds of thousands of people. One has only to quote the case of literally thousands of owners, small men, who are in process of buying their small suburban houses through Building Societies, or small investors who have savings in Building Societies. Those people will be the sufferers from the policy on which this Bill is based. They will be expropriated and will lose both their savings and the homes in which they have invested their savings.

MR F. C. R. DOUGLAS (North Battersea—Lab.) (Vice-Chairman of Finance Committee) : It is stated that it is untrue that the landlord under the present rating system makes no contribution towards local taxation. That argument appears to be based on the theory that, though in fact the occupier pays the whole of the rates, yet he makes a bargain with the landlord by which the landlord pays. That is an interesting theory, but it has no relationship to the facts. There

are innumerable cases in London of people who are occupying property, held on leases made 60, 70 or more years ago, when the rateable value and the rates were infinitesimal compared with what they are at the present moment, and there is no conceivable argument by which anybody can adduce that the people drawing ground rents from those properties are making any contribution whatsoever to the rates as they exist at the present moment. I am not going to accept the argument that the incidence of rates is upon the receiver of ground rents and not upon the occupier. In that view I am fortified by the considered opinion of economists from the time of Ricardo and John Stuart Mill. If Mr Wechsler wants to refer to an authority on the subject, I ask him to read the excellent memorandum which Professor Marshall, the doyen of economists, submitted to the Royal Commission on Local Taxation in 1899, in which the arguments are clearly set out.

It has been said that the real object of this proposal is to expropriate the private owner of land. The object of the proposal has been made perfectly clear to the Council in the exhaustive and carefully considered reports which have been circulated to the Council by the Finance Committee, and, whatever may be said by anybody outside the Council, those are the documents which record and embody the views and the objects which the Council has in view.

This is a proposal to establish a more equitable system of taxation. It is not a proposal to expropriate private owners of land. It is a proposal which will require those who benefit by public expenditure to make a reasonable contribution towards the public expenditure from which they benefit to such a high degree. That is the object. That it will have, incidentally, a number of beneficent economic effects is also perfectly true, and nobody on this side of the Chamber will attempt to conceal it. On the contrary, it is one of the merits of the proposal that it will, on the one hand, discourage people from holding land out of use which is required for purposes of development, and, on the other hand, it will encourage those who desire to expend labour and industry on making improvements to do so, by reducing the penalty placed upon them by the present system of rating. Those are objects, I agree, which in a sense go a little beyond the question of raising public revenue, but they are good and desirable objects in themselves, and if they are achieved as an incident to a measure of rating reform, so much the better.

Mr Wechsler says it will inflict cruelty upon hundreds of thousands of persons and will injure the owner-occupier of small properties. I cannot imagine any ratepayer who will be more benefited by it than the ordinary owner-occupier of a small property in London. If he had to pay the whole of the land value in rates instead of 2s. in the £, and the present rates were remitted entirely, he would still be far better off than he is at the present moment. There is not the slightest doubt, and anybody who is familiar with this question must know, that the high land values are found in the central areas of London and the low values are upon the outskirts where the ordinary citizen dwells, and everybody who has studied this question must also know that in the central areas it is very difficult to build a property which is more than equal to the value of the land on which it stands, whereas in the suburbs the value of the property is five, six or more times the

value of the land, and those people who are paying rates upon a combined rateable value, which includes the house as well as the value of the land, are paying far more than if this proposal were put into operation. Every owner-occupier of property who understands the meaning of this proposal will endorse it whole-heartedly.

As a corollary, it is said that investors in Building Societies are going to suffer. We all know what the business of the average Building Society is. They lend money to people on reasonable security to enable them to purchase their houses. No Building Society desires, if it can possibly help it, to take possession of a property in order to recoup the money it has advanced. The bargain it makes with the purchaser is that he will repay to the Society month by month, or year by year, a stated sum of money, in which is repaid the loan and the interest upon it. And if that person is to be placed in a position—as he will be if this proposal is carried into law—where he does not have to bear such a heavy burden of rates as at the present moment, his ability to meet the instalments payable to the Building Society will be very much better, and the financial position of the Building Society will be stronger than it is now.

We are speaking of something which is not a mere experiment of an academic type. We are speaking of something of which there is ample experience in actual practice over many years. In countries like New South Wales and Queensland, where for thirty, forty or fifty years the whole of the local rates have been raised in this way, nobody talks of uprooting private property and inflicting cruelty upon persons, and bringing the Building Societies to ruin. Nothing of that kind has happened, and nothing of that kind will happen here if the much more modest proposal which this Council is going to bring before Parliament is carried into law.

Mr G. W. APLIN (West Fulham—Mun. Ref.) : Were Mr Douglas to say to me that he was going to cultivate the Sahara—and one day the party opposite will suggest it—if he said to me, “This is an entirely new area; will you assist me in devising an equitable method of maintaining public expenditure?” then I would give a lot of thought to this proposal; but here you have a system of collection of rates, a system of municipal finance which has gone on for hundreds of years. Now they seek to graft on to it something entirely new. I should like to hear how far the grafting took place in New Zealand. Shortly after the debate in this Chamber on 26th July, there were loud protests in the public Press from people who were well aware of the state of affairs in New York City.

If you turn to page 4 of this document—the draft Bill—you will see: “(2) The annual site value of a land unit shall be the annual rent which the land comprising the land unit might be expected to realise if demised with vacant possession at the valuation date in the open market by a willing lessor upon a perpetually renewable tenure upon the assumptions that at that date—” and then follow certain assumptions. There used to be perpetually renewable tenures. It would be difficult for anyone to decide the annual value of land which was subject to perpetually renewable tenure without a lot of trouble and argument on either side. This value is to be based on several assumptions. One of them is that the land is to be free from certain encumbrances, which are set out on page 4 of the Bill. But it entirely omits all question of freedom from title, land charge or land tax. The Bill misses those out altogether.

There is no question of the betterment allowed under the Town Planning Act. The Act allows 75 per cent of any betterment to be charged on the property in

annual instalments in thirty years. This Act visualises a quinquennial valuation every five years. If it is said that the contribution to betterment will be taken into account, what is to happen to the unfortunate man who is assessed for betterment six months after the lease has come into force?

This rate under the Bill falls, not only on the man who may have been lucky enough to receive an increment through no effort of his own, but equally upon the unfortunate man who has suffered depreciation of his property by the action of the local authority in collecting the rate. You will find dozens of cases of people who have suffered a loss of rental value of their property by the action of this Council, for which they can claim no compensation, and they will still have to pay 2s. in the £ on the site value.

Very often—and especially does this apply to Stoke Newington—leasehold houses are held on what the lawyers call a peppercorn rent. That is, there is only a nominal rent. As I read the Bill, those unfortunate owner-occupiers will pay the whole of this new rate and be unable to recover it from their freeholder.

Mr C. LATNAM (South Hackney—Lab.) (Chairman of Finance Committee) : Mr Applin said that certain sites may be burdened with land tax and title charge. That is perfectly true, both still surviving in a diminishing degree in London, but if he will look at sub-section (c) of sub-clause (2), he will see that the land is to be valued as if it were free from incumbrances “except such of the following incumbrances as would be binding upon a purchaser.” But the word “incumbrances” does not include either land tax or title, and therefore the existence of land tax or title charge upon a site would be a factor to be taken into account in valuing the site.

He also said there was no provision for the unfortunate man who might pay for betterment as a result of town planning. Personally, I should like to meet the man who will pay for betterment in the County of London. I know of no case at present where betterment in any substantial degree has inured as the result of public expenditure, but it is a factor which may be taken into account in dealing with valuation.

Then we come to the next point about loss of rental value as a result of depreciation flowing from public activity. If there is depreciation of the site, it must follow also that there is depreciation of the buildings on the site. The unfortunate occupier of the buildings under the present rating system gets no abatement in general rates because of the depreciation which is alleged to have flowed from public activity, and I have not heard Mr Applin nor his friends suggest, whether to this Council or to the Assessment Committees in the Boroughs, that the general rates of the occupier should be specially reduced because of alleged depreciation. If the site has depreciated, then its annual value will become less, and the owner will accordingly pay less.

Mr Applin said that there were a substantial number of properties in London—and he instanced the Borough of Stoke Newington—which are held on lease at peppercorn rents. I submit that that is not the case, and that the technique of having a peppercorn rent is inappropriate to continuance of a peppercorn rent.

Mr. APLIN : I shall be pleased to supply the hon. Member with particulars of more than one property.

Mr LATNAM : If there are even more than a hundred, are we to consider projects of this kind by reference to a few hundred tenancies over the whole of London when there are hundreds of thousands of others?

Supposing that were the case, if the leaseholder is paying only a peppercorn rent, he is in fact a freeholder. If he gets all the interest in the site, he should pay the site value rate. There could be no hardship in that. If he is a normal leaseholder paying normal ground rent, he will not pay the rate upon the site value; the owner of the freehold will pay it.

Then we had the point put by Mr. Aplin that in all cases where this rating of site values is in operation, it had not been grafted on to an existing rating system, but had been adopted, as it were, *ab initio* as the only means of securing local government revenue. That is not the case. I think in every instance in which it is in operation it has initially been in supplementation, and not in place of an existing system, and the fact that it had to be merged or grafted upon an existing rating system has in no sense inured to the detriment of its economic and efficient working.

As to New York, Mr. Aplin should know that there is no comparison between these proposals and the system which exists in New York. The capital value of land and buildings together have always been the subject of rates in New York. There has never been any separation, and the density in New York and other cities does not flow from that system, but from many other and more potent factors.

No one in his senses would submit that the present rating system adequately discharges the duties which were cast upon it. The rating system is, in fact, in serious danger of breaking down. That has been admitted recently by this Government, in that they have deferred the quinquennial valuation in the provinces which was due to take place, and some adjustment of the rating system is inevitable, especially in the interest of the small property owner, the residential occupier and the small business man, who is increasingly bearing an undue share of the cost of local services and of public expenditure.

We shall know how to see that these proposals receive fair, impartial and unbiased consideration in the House of Commons, free from the threats which have been made in this Council Chamber and elsewhere, that influences not unconnected with hon. Members opposite will seek to deny this Council a proper consideration of these proposals before the High Court of Parliament.

MR W. R. HORNBY STEER (Hampstead—Mun. Ref.) : Members have closely studied this measure and they will, I believe, agree with me that it is a measure which has been drafted with considerable skill and ingenuity, but I submit that the experience and skill of the draftsman has been directed, in interpreting the instructions of the Council, in such a way as is calculated to have the effect of extracting the maximum amount of rate from the persons liable under the Bill, without fair and due regard to questions of the general welfare of the community and the possible hardship that may be conferred on certain classes of society.

THE RT HON THE EARL OF LISTOWEL (East Lewisham—Lab.) (Vice-Chairman of the Parliamentary Committee) : Mr. Hornby Steer paid a tribute to the draftsmen responsible for putting into legal phraseology the intentions of the Council. He said it was a very complicated matter and that they had accomplished their task with considerable skill. I am glad he paid that tribute because I am convinced it was well earned. I believe that any person viewing the Bill in a perfectly unprejudiced and impartial frame of mind, as a sort of visitor from another planet, would say that it was a measure calculated to distribute rather more evenly the wealth of this great City and County of London, and

to apportion the benefits derived from the labour of its citizens, in the present and over many generations that are passed, in a more fair and a juster way.

THE CHAIRMAN, dispensing with the customary show of hands, immediately ordered a Division on the motion for the adoption of the Recommendation.

The Council divided and there appeared :—For the Recommendation, 62 ; Against, 27.

LONDON LABOUR PARTY

At the Annual Conference of the London Labour Party, held on 26th November, the following resolution, moved by Mr Charles Latham, Chairman of the Finance Committee of the London County Council, was unanimously adopted :—

"This Conference expresses its pleasure at the decision of the London County Council to promote legislation for the rating of site values. The Conference considers that the existing system of raising necessary municipal revenues is inequitable in that the owner of the land makes no contribution to the rates.

"Observing that the Municipal 'Reformers' have already declared that Parliament will reject the legislation, the Conference would remind H.M. Government and both Houses of Parliament that the proposal to rate site values has been in the London Labour Party's programme at a series of municipal elections, including those of 1934 and 1937, when Labour won majorities at County Hall and on a majority of Metropolitan Borough Councils. In these circumstances it is clear that the proposal has the support of the people of London, and the Conference declared that it is the duty of Parliament to give the Council's Bill fair and proper consideration.

"The Conference instructs the London Labour Party Executive to prepare a short Memorandum on the Bill and circulate it to all affiliated organizations in London, with a strong recommendation that they set to work to arouse public feeling in their localities in favour of the Bill and for its extension to the whole country."

Making Opinion for the L.C.C. Bill

In the *London News* for December, organ of the London Labour Party, Mr Herbert Morrison, M.P., in an article entitled "London's Landlords Must Pay Rates," issues a powerful call for supporting the campaign announced in the foregoing resolution. He writes :—

"Two leaflets are being printed and will be supplied by the London Labour Party office at almost nominal prices, namely, 2s. 6d. per thousand for the four-page general leaflet and 2s. per thousand for the two-page leaflet which is addressed to owner-occupiers.

"We may be sure that anti-social land-owning interests will mobilize all their Parliamentary forces for the defeat of this Bill which seeks to lighten the burden of the general body of London ratepayers.

"It is vitally important that all London M.P.s at any rate, irrespective of party, shall be made to understand that the people of London demand the passage of the Bill."

The debate in Parliament is expected to take place at the end of January or in February.

The value of this paper does not end with YOUR reading it. Your business associate, your neighbour or your fellow worker may not have seen it. . . .

THE NORTHERN AREAS CONVENTION

In Manchester, 26th November, 1938

THE *Manchester Guardian* carried an informing account of the Conference held on 26th November in the Houldsworth Hall, Manchester, reporting several of the speeches at good length. It was the Conference organized by the Manchester Land Values League in conjunction with the Land Values Group of the Parliamentary Labour Party. A large number of delegates attended, representing political, co-operative, trades union, peace and other organizations from the Manchester area and from places as far distant as Chesterfield, Clitheroe, Crewe, Derby, Doncaster, Liverpool, Southport, Stoke-on-Trent and Warrington. Two sessions were held, afternoon and evening.

The three resolutions submitted, text of which was given in our previous issue, were carried unanimously.

In the unavoidable absence of Mr R. R. Stokes, M.P., and of Mr D. R. Grenfell, M.P., the Rt Hon Josiah C. Wedgwood, M.P., kindly consented to address the afternoon meeting, at which chairmanship was shared by Mr H. G. McGhee, M.P., and Alderman G. F. Titt.

Mr Wedgwood, moving the resolution urging legislation for the rating of land values, said: At present our local rates were especially devised to prevent development, expansion, building and improvement, and tradesmen were "punished" for making improvements by the raising of the assessment. Every bit of idle land, he contended, corresponded to a number of compulsorily idle men, whose unemployment drove down the wages of those lucky enough to have work. Land value everywhere was an exact reflection of the benefits conferred by the community on the owner. This land question was at the root of the unemployment and poverty problems, and this simple method of changing the system of rating would bring down the monopoly of land and allow people to work.

Councillor Wm. Johnston, until recently Chairman of the Finance Committee of the Manchester City Council and Deputy-Chairman of the Rating Committee, seconding the resolution, said he thought he could say with some confidence that every member of a local authority—certainly every member of the Finance Committee—was dissatisfied with our present rating system, which did not put the greater burden on the broadest back. He gave illustrations of increase of land values in Manchester and described as the "classical case" the buying of part of an estate at Wythenshawe in 1927 at £80 per acre. There was considerable opposition in the Council to the purchase, but since then they had secured Parliamentary powers to buy the remainder, and the Corporation was now buying certain sections "as they went along," but were paying not £80, but £200 per acre.

Mr Machin (Thorne) said that if the Labour movement would concentrate more attention on this question he was certain they would go forward more quickly in giving the social services a "fair deal."

The resolution declaring tariffs and trade restrictions to be unsound and unjust and urging the Government to call a World Conference to consider the Van Zeeland Report and the removal of all barriers to international trade was moved by Mr H. G. McGhee, M.P., who supported it in an able speech, dwelling not only on the economic injury of customs and indirect taxation to our own people and their social conditions, but also on free and unhampered trade as the road to permanent peace and goodwill among the nations. The resolution was

seconded by Mr Charles Royle, prospective Labour candidate for West Salford.

At the evening session Dr Percy McDougal presided. The resolution declaring unemployment, low wages and trade depression to be the results of land monopoly and repressive taxation and urging land values taxation for national purposes was moved by Mr Andrew MacLaren, M.P., seconded by Mr A. W. Madsen.

Mr MacLaren, in the course of his speech, demonstrated the basic relationship between the employment question and the freeing of land from monopoly, together with the abolition of taxes on production and trade. The resolution, he said, demanded the taxation of land values applied to all land (always by the measure of its value apart from buildings and improvements); there must be no such exemption as was given under the 1931 Finance Act excluding agricultural land. All agricultural land was de-rated to-day, but was commanding enormous prices from the corporations when they wished to expand for housing. If ever there was a time when agricultural land should be included in a national tax on its site value it was now, when contiguous landowners were amassing fortunes with every new road made.

Mr Madsen illustrated, by the provisions in the Bill being promoted by the London County Council, how the rate or the tax on land values would be levied and collected so that each person interested in the value of the land would contribute in proportion to his interest.

Many delegates took part in the discussion following the submission of the resolutions. They had come to confer and they took ample advantage of this Saturday afternoon and evening to do so.

The League appreciates the assistance given by friends in donations for the Conference as well as the response to the appeal on behalf of the collection box, which have helped so much to defray the expenses. That is an aspect of the success of the gathering not to be overlooked. The literature stall was well patronized. The whole stock in hand of *Progress and Poverty* and of the new book *Why Rents and Rates are High* was sold out; and delegates took away with them, paying the price, very many of the penny pamphlets.

IPSWICH

Congratulations to Mr Anthony Stokes, who was elected (along with Mr A. Victor Smith, the Deputy-Mayor) member of the Ipswich Town Council at the recent municipal elections.

Forward, the Municipal Election Number of the local Labour party, gave first place to the special article by the Member for the Borough, Mr R. R. Stokes, M.P., who urged the taxation and rating of land values as the solution of the poverty problem.

In the course of his statement in *Forward* amplifying his election address to the ratepayers, Mr Anthony Stokes said: "as long as local taxation is arranged as at present, so that improvements are met with extra rates and speculators are encouraged by de-rating to hold valuable land out of proper use, development must be cramped and excessive prices paid directly or indirectly by the community for vacant or insufficiently developed properties. This must reduce employment be discouraging enterprise; and the result is that the demand for goods falls and with it the trade and prosperity of everyone regardless of class or position."

COL JOSIAH C. WEDGWOOD ON UNEMPLOYMENT

Speaking in the Debate on the Address, House of Commons, 15th November, the Rt Hon Col Josiah C. Wedgwood, M.P., said :

During two days of this Debate every speaker has been asking the Government to organize, control and subsidize the export trade, the import trade, bacon, oats, the unemployed, the employed, housing, and so on. In fact, the Debate has resolved itself into a universal invitation to the Government to do something—for Heaven's sake, do something.

All that has been talked about and complained of to-day is due to poverty. To what is poverty due? It is due to unemployment and to nothing else—compulsory unemployment. There was once a man called Karl Marx who laid down what he called "the iron law of wages," and according to him it is this: that so long as there are two men after one job and those two men have no alternative between getting that job or starving on the dole, so long as these two men all unwittingly are engaged in undercutting each other's wages, wages will inevitably tend to sink to subsistence level.

Can we break this iron law? I would not be in politics if I did not believe that the iron law could be broken.

Let me give an experience of my own. It was after that picnic in South Africa which we used to call a war before we appreciated what a war really was. I stopped on in that country as Resident Magistrate of a district in the Transvaal about the size of Yorkshire, or perhaps the size and population of Ross and Cromarty. I was the absolute ruler of that district. I was head of the judiciary, head of the executive, head of the police, and I was even head of the Church. I was faced there with the old familiar unemployment problem. Men took their discharge, particularly from the irregular corps after the war, thinking that South Africa would be a better country to stop in than England. And they came into my town of Ermelo looking for work. There was no Poor Law in South Africa and there was no dole either. If you cannot get work in South Africa you go to gaol. By the mercy of Providence I ruled in a province where they had blown up the gaol.

Fortunately, all round this town in South Africa—the early Boers having more sense than our ancestors—there were large areas of public lands. Around the town of Ermelo there were 7,000 acres of town land, public land, and on this town land there was an open coal seam—you did not have to go down a shaft, you picked it out of the hill side—and also a disused brick-field. I said to these ex-service men: "As long as I rule here you can have an acre each of this town land; you can get coal out of the coal seam and make bricks in the brick-field, and nobody will charge you any nonsense in the way of rents, rates or royalties. Carry on the good work." They soon got barbed wire from the block-house line and erected fences, and they solved their housing problem for themselves by biscuit tins and corrugated iron, and they borrowed picks and shovels after dark. You know what ex-service men are.

I did not allow ex-service men only to go on to the town land. I said, "The more the merrier. Let them all come." Anybody in Ermelo could go and work on the town land for himself and get for himself the full reward of his labour. He was not robbed by anyone. That was not the end of it. Shortly afterwards I had a deputation from the builders and manufacturers in the town of Ermelo, who came with long faces and said: "Captain Wedgwood, how can you expect us to make this a land fit for heroes to live in; how can you

expect us to reconstruct civilization here in Ermelo when the wages of unskilled labour are £1 a day and the rascals will not do anything for it?" What had happened? Every working man in that town could look his employer between the eyes and say: "If you do not like to pay me the wages I want for the job I will go and work for myself on the town land and I will not work for less for you than I can get working for myself in freedom." That was a long time ago, but it is a small example which everyone might apply to-day.

What is it we want to put an end to? Compulsory unemployment. Let us be quite certain that what we want is useful, not useless work. I do not believe in digging up fields with spades instead of ploughing them. We want useful productive work, and opportunities for useful productive work. What is useful productive work? It consists always in the conversion of land and raw materials into finished articles. There is no form of useful productive work that does not take some part in the conversion of land and raw materials into what we want to use—goods; and if the primary trades, such as building, agriculture, mining and quarrying trades, are allowed to get their raw materials and start the job, they will pass on the job, after they have done their bit, to all other trades in the community to complete the processes of manufacture and to distribute the goods; but if the primary trades which deal with the land and nature are robbed of their opportunity of starting work, then all the other trades in the community will suffer from unemployment in due course. Unemployment, as I have always maintained, is essentially a land question. Break down the land monopoly. See that land which is not used is made available for the use of all. If land is not used to its best capacity, and if somebody else will make it more productive, see that he has a chance of doing so.

I wish I could make the House see the position as clearly as I see it. On one side of a wall are men able, anxious and willing to work and to employ others, and on the other side of the wall is the raw material with which alone they can start work. Between them is this wall, a wall built up during the centuries by landlord and capitalist rule, a wall built up in order to keep people idle, because the more people there are compulsorily unemployed, the lower will be the wages they need pay to those whom they employ. Compulsory unemployment is the key of the capitalist power to exploit the workers. What I ask the House to do—it is no good asking the Government—what I ask my colleagues to agree with me is the right thing to do, is to break down that wall, to make land cheaper, to break down the price of land and to see that land which is not used shall be open to all men to use.

This can be done simply, either by a general tax on all land values or by allowing the local authorities to levy rates on land values. One of the things which the London County Council are bringing before the House at this time is the permission to allow them to levy their rates on the basis of land value without taking into account in the least the house on the land or the use to which the land is put. Tackle the problem in that way, and what will happen? People holding land idle will not hold it so against the pressure of rates. They will be bound to throw it on to the market, and so the price of land in the market everywhere will fall. If you want the unemployed to get work, if you want that wall to be lowered, you must face the fact that the only way of doing it is by making the land cheap so that the people who want to use it can get on with the job.

INTERNATIONAL NEWS

IRELAND

AT THE Annual Conference of the Association of Municipal Authorities of Ireland, held at Galway on 13th September, the following resolution was proposed by the Executive Committee and carried :—

"That we, the Association of Municipal Authorities, have learned that there is a new Valuation Bill proposed to be submitted in next Session of the Dáil, and we desire to bring before the Ministers for Local Government and Finance that the basis of taxation should be on the capital land value and not on annual value, and that Ground Rents should also be included ; that all Acts in connection with the raising and levying of rates be repealed ; that all rates be made on the same valuation basis, and be made on the owner of the premises ; and that in the event of the Rate Collectors being unable to obtain payment, for any cause, the local authority shall have power to enter on the premises and collect the rents, and in the case of vacant premises to let them to tenants and collect the rent until the rates and costs be paid in full."

(The reference to "annual value" in the resolution is to the annual value at present established for rating purposes and not to annual land value.)

In moving the resolution, Mr Sean MacCarthaigh, Hon. Secretary of the Association, said : With this resolution I sent you copies of pamphlets issued by the United Committee for Taxation of Land Values, and anyone who reads them will see how informative they are. The great protagonists for the Taxation of Site Values were Henry George, the great social reformer, and Baillie Ferguson, of Glasgow, both of whom worked strenuously for this reform, but the vested interests were too strong for them. But now the largest Local Government body in the world—the London County Council—on the 27th of last July decided to promote legislation to tax Site Values. By nearly a two-thirds majority the members of this great body have decided to do this, and I suppose we must wait until we get a headline from England in this matter before any real progress can be made. There is no doubt that if this were put into operation it would be of great value to Local Authorities, as it would equalize valuations and bring in much vacant land for taxation at present held out of use. Two years ago, in Limerick, I pointed out what was done since 1902. The value of land in towns and cities is made, not by the owners of the lands at all, but by the community. "They (the owners) toil not, neither do they spin, nor sow, nor gather into barns," but it is reaped and garnered for them, and their bank account swells without any action on their part. If one side of a road is developed by an enterprising person, the other side increases enormously without the least effort on the part of the owner. The Local Authority has also contributed to this by sewers and water mains, and possibly making a new road to help this development. This method of taxation is to be made on the value of the site, without reference to buildings thereon, or to be built thereon, so that an enterprising person then would not be taxed on improvements. These points are put very clearly in the pamphlets sent you, and I respectfully submit that this matter should receive the close attention of the Government Departments concerned.

Councillor Mrs Mary Cosgrave, Dublin, seconded the motion. She said that until this change in valuation

was made the burden would fall on those least able to bear it.

Mr Hawe, Town Clerk, Kilkenny, submitted that this was a matter that should be examined by a body of experts. They should move carefully on the subject.

Councillor P. Burke, Limerick, said that when Councils went to look for rates on waste land they were told it was of no value, but when they went to look for the land for building sites they were told it was of enormous value. He felt the resolution was a very appropriate and worthy one.

Councillor M. J. Young, Chairman, Fermoy U.D.C., supported the motion, and said the unfortunate tenants throughout Ireland were contributing to the ground landlords. Something should be done to put an end to the tyranny of ground landlordism.

ISLE OF MAN

Manx Memories and Movements, by Samuel Norris, Member of the House of Keys, has been published, price 12s. 6d., by the Norris Modern Press, Ltd. It is an informing book of 534 pages in which there are several references to land value in the Isle of Man. We hope to give it longer notice in an early issue.

The Douglas Weekly Diary of Coming Events (for 27th November to 3rd December), a booklet of 48 pages, is published by the same company. This issue prints in full from *Land & Liberty* the article by Capt. A. R. McDougal on "Farming Blighted by Tariffs and Subsidies"; and there is a review of the new publication, *Why Rents and Rates are High*, which says : "In season and out of season, year by year, there is an association in England which is working for taxation of land values. Its objects are supported by members of all political parties. It exists by voluntary contributions, and publishes a mass of information in pamphlet and book form showing the injustice of the present rating system. A new book has just been published entitled *Why Rents and Rates are High*, and among hundreds of other instances, land in the Isle of Man is exemplified. A copy of this informative book, price one shilling, may be ordered from the *Diary* office. There is a great need for an active branch of the Taxation of Land Values League to be started in the Isle of Man. Who will take the lead?"

Continuous and effective work is done by Mr C. Le Baron Goeller of Endwell, New York, by the dissemination of the tracts published by the Henry George Tract Society, of which he is Editor-Manager. The tracts, of which there is now a large assortment, are printed in convenient size for enclosure with correspondence or in other ways. We are sure Mr Goeller will be happy to serve freely any of our readers who apply to him. Endwell, New York, is a sufficient address.

FROM "THE TAXES" OF 1838.—"The curse of commerce, the grievance of traders, and a nuisance to man, woman, and child . . . the passport system exists in no country with civil liberty, nor is it found except where there is a mutual mistrust between the Government and the people. It exists not in Great Britain, nor in the United States, nor in the New World ; but it exists where tyranny prevails, and there only. (Concluding passage of a long letter from Paris, printed in large type and prominently placed on the "passport nuisance in France.")

NEWS OF THE MOVEMENT

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, LTD.: 34 Knightbridge Street, St. Paul's, London, E.C.4. A. W. Madsen, Secretary; F. C. R. Douglas, Assistant Secretary; W. R. Lester and C. E. Crompton, Hon. Treasurers. (Telephone: City 6701. Telegrams: "Eulav, Cent, London.")

More than a hundred correspondents have written expressing approval of the new book *Why Rents and Rates are High*. The compliments are gratefully acknowledged. Many have acted as "salesmen" by ordering additional copies, 3 or 6 or 12 or more and some large parcels of 18, 24, 60 and 72. Including general sales, bulk orders from the trade, and review copies for the Press, more than 2,000 copies have gone out since the publishing date, which was the 25th November. We are indebted to the correspondents who have supplied names and addresses of persons likely to be interested, and all these have been canvassed by postal circular enclosing the prospectus of the book. Other readers are cordially invited to help in this form of publicity.

The book is having a good press, its localized information helping the reviewer to make special articles out of it, as was well done, for example, by the *Northern Dispatch* and the *South London Press*.

In the final page it is stated "the object lessons are a selection from those on record in the files of the United Committee. If, therefore, you do not find one relating to your district or constituency, the Committee may be able to supply it. On the other hand, any interested reader who can provide authenticated cases of increasing land values, or of land acquired for municipal or other purposes, is earnestly invited to send particulars of the situation, area, price and previous rateable value." We will be pleased to hear from correspondents in these connections.

Two resolutions on rating were considered by the Leatherhead Urban Council on 24th November, one by Mr C. V. Brayne urging the rating of land values which after considerable discussion was deferred to next meeting for a report to be submitted by Mr Brayne; the other suggested assessing at a flat rate based on superficial area, which was rejected. By invitation, Mr F. C. R. Douglas addressed the Council on the land value rating proposal (he had recently addressed the Bookham Ratepayers' Association on the same subject) and a long report of the proceedings is given both in the *Surrey Advertiser* and the *Dorking Advertiser*. Mr Douglas addressed the Incorporated Society of Auctioneers on the London Site Value Rating Bill on 30th November and report will appear in the *Estates Gazette*. He is addressing the Henry George Fellowship at a meeting in the Conway Hall, London, on 5th December.

At a Conference of the Federation of Ratepayers' Associations of Surrey on 5th November, Mr C. V. Brayne had a resolution (from Leatherhead) on the agenda, advocating Land Value Rating, but it had been placed last and after brief submission was referred to the Council of the Federation. On another resolution for "limiting the functions of local authorities" for the sake of keeping down rate-expenditure, Mr A. W. Madsen (as member of the Barnes Association) pointed out that the whole trouble was the breakdown of the present rating system, and he rejected the idea that local self government should be further dragged on by the bureaucracy at Whitehall. Mr Madsen represented the Committee at the Northern Convention in Manchester and has attended meetings in Birmingham and Liverpool.

ENGLISH LEAGUE: Frederick Verinder, General Secretary, 34 Knightbridge Street, St. Paul's, London, E.C.4. (Phone: City 6701.)

In addition to the meetings announced in last month's issue, Mr W. E. Fox addressed the "Local Parliament," meeting at the Latchmere Road Men's Institute, Battersea, on 10th November. The General Secretary was the speaker at a meeting of the Deptford Labour Party (Women's Section, Canterbury Ward) on 28th November.

Dec. 4th.—S. Battersea Labour Party, 36 Plough Road; F. C. R. Douglas, M.A., L.C.C., "The L.C.C. and the Rating of Site Values," 8 p.m.

" 6th.—Loyalty Women's Social Club, St. Thomas' Hall, Bromyard Avenue, W.3; Fredk. Verinder, "A Talk about Rates," 2.30 p.m.

" 7th.—Dulwich Labour Party, 95 Grove Vale, East Dulwich; F. C. R. Douglas, M.A., L.C.C., 8 p.m.

" 8th.—Deptford Labour Party (Women's Section, St. John's Ward), Brunswick Chapel, Harton Street; Fredk. Verinder, 3.15 p.m.

Members of the League in West Lewisham questioned both of the candidates in the recent by-election about the L.C.C.'s Bill for the Rating of Site Values in London. The Labour candidate promised his full support, if elected. The Conservative candidate, who was returned by a greatly decreased majority, gave a written reply as follows:—

"I regard the Rating of Land Values as a question which ought to be settled one way or the other for the country as a whole, not

for London independently. I could not support the L.C.C. Bill to introduce for London a rating system different from that for the rest of England. Just over the borders of the West Lewisham constituency we are in Kent, outside the L.C.C. area. Wouldn't it be very inequitable to have one system in force on one side of a street, a different system in force on the other?"

This reply does not disclose what Mr Henry Brooke's attitude would be towards a Land Value Rating Bill for the whole of the country. The perfectly reasonable objection which he urges against confining the reform to London lies, not against the L.C.C., but against the Government, of which he is a whole-hearted supporter. More than two years ago the L.C.C. "urged the Government to introduce legislation at an early date to empower local authorities to levy a rate on site values." The failure of the Government to pay any attention to this request, repeated seven months later, left the Council with no alternative but to raise the question in the House of Commons by a Bill of their own, which, of necessity, could deal only with rates in London. The League, like the L.C.C., wants the reform on a national scale. The arguments advanced in support of the London Bill would equally justify its extension to Kent and all the other counties and cities and boroughs, but this is a job which Mr Brooke's Government alone can carry through.

LAND AND LIBERTY DISCUSSION CLUB (under the auspices of the English League). Meetings held at 34 Knightbridge Street, St. Paul's, London, E.C.4, on Thursday evenings at 7 p.m. W. E. Fox, Hon. Secretary.

Dec. 1st.—"The Land Problem in Palestine." Mr F. Ashe Lincoln, M.A., B.C.L., Barrister-at-Law.

" 8th.—"The Press and Public Opinion." Mr Hamilton Fyfe.

" 15th.—"Civil Liberty since the War." Mr R. S. W. Pollard (Council for Civil Liberties).

" 22nd.—"Social Reconstruction and Party Politics." Mr Victor H. Finney, M.A. (Council of Action).

" 29th.—"Ethiopia—Fascism's blighted Land of Promise." Major Neil Hunter (Abyssinia Association).

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Jan. 5th.—"Anti-Semitism, a Menace to Democratic Freedom." Mr J. Jacobs (Organizing Secretary, Jewish People's Council).

" 12th.—"Principles and Practices of the Co-operative Movement." Mr F. G. Burch (Secretary, Royal Arsenal Co-operative Society).

HENRY GEORGE FREEDOM LEAGUE: William Reid, Secretary, 9 Woodside Crescent, Glasgow, G.3. (Telephone: Douglas 3599.)

The Henry George School of Social Science will begin a new session on Thursday, 1st December. Anyone interested is invited to attend at above address. Meetings begin at 8 p.m.

Mr Charles E. Collier addressed the second meeting of the Winter series on Tuesday, 22nd November. His subject was "Folks I Have Met," and it was treated in such a way as to lead to an interesting discussion. The next meeting will be held on Thursday, 20th December, but a substitute will require to be found for the expected speaker who is unable to attend. Notices will be posted.

Letters to the Editor have appeared in all the Glasgow evening papers during the past month, as well as the *Bulletin* in which Mr A. McGrouther has had letters. Mr John Cameron has written to the *Advertiser and Coaster* and joined in the Glasgow discussions. In the *Citizen* there have been letters from Mr A. J. Mace, the Secretary and a correspondent signing as Non-Party. Mr Mace has had letters in the *Evening Times* and *Evening News* also. Friends are hereby reminded of our Gift Scheme and we shall be happy to hear from anyone who has not yet responded.

WELSH LEAGUE: Eustace A. Davies, Hon. Secretary, 27 Park Place, Cardiff.

Thirty of the municipal candidates (in Cardiff, Swansea, Newport, Merthyr and Aberavenny) approached by the League for their opinion on the Rating of Land Values declared emphatically in favour and pledged themselves to promote the policy. Of these thirteen were elected, namely, Labour, 8; Liberal, 1; Ratepayers' Association, 2; and Independent, 2. In Cardiff especially, the Rating of Land Values is not a "dividing" issue. The Councillors of both Labour and Ratepayers' Association camps have combined to promote it and have already made Cardiff take the lead among the greater municipalities in urging legislation from Parliament.

The Welsh edition of the *News Chronicle*, 28th October, gave the League's activity at the municipal elections very useful notice, saying that Tory candidates had found themselves in an embarrassing position in consequence of the series of questions submitted by the League. "But," it was said, "they are being confronted with a series of concrete instances in Cardiff itself, where

wealthy landowners, who hold considerable acreages of undeveloped land in the centre of the city, pay next to nothing on their property, while the small shopkeeper within a stone's throw is hard put to it to find his rates. Labour and Liberal candidates can answer that they took a decisive part in endeavouring to bring about some equitable levying of local rates by supporting the proposed Patliamentary Bill."

Meetings held during November include: 16th Nov., Mr C. A. Gardener, at Llanister Baptist Church Guild; 27th Nov., Dr D. G. Taylor, M.A., at Cariff Y.M.C.A. Brotherhood; and 29th Nov., Capt F. Saw, at the Women's Section, South Cardiff Labour Party.

Press activities include some good letters in the *Western Mail* by Mr C. A. Gardener.

The H. G. School Class. Mr C. A. Gardener writes: "The Social Science Class at Cardiff is a very good one. The members of it are the sort of people who are willing to get to grips with the subject matter. For all of us the weekly night with Henry George has been right from the beginning well worth while. Arrangements are in hand for its continuance and expansion in the New Year."

LIVERPOOL LEAGUE: H. T. Boothby, Chairman and Acting Secretary, 15 Ashdale Road, Walton, Liverpool 9. (Meeting Room, 21 Harrington Street, Liverpool.)

At the last Committee meeting of the League it was felt that the spread of the Henry George "Gospel" was best being attained through the Henry George School of Social Sciences, and it was decided to concentrate largely on this method. Mr E. J. McMannus was elected Organizer for the Merseyside area. It was also decided that, following the splendid results obtained in Birkenhead through the agency of Messrs J. McK. Baker and Curzon Newhouse, to advertise publicly the classes starting in January.

All the classes in this district are continuing with unabated interest, and it is gratifying to note that two of the students of one class who happened to be members of a political party were the cause of the "Taxation of Land Values" appearing in the election addresses of their adopted candidates at the recent municipal elections—thus, without any pressure whatsoever, being brought to bear.

Will anyone desiring further particulars as to the January sessions of the class please communicate with the Chairman.

Mr A. W. Madsen addressed a meeting on Sunday the 27th November at 2.30 p.m. in the room of the Revillo Comedy Co., 84 Church Street, Liverpool. About 40 were present which, in view of the inclemency of the day, was a good attendance. Among those present were Mr A. T. Boothby (who presided), Mr J. Forrester, Mr C. W. F. Waterson and Mr F. R. Jones, the Chairman, Vice-Chairman, Treasurer and late Hon Secretary of the Liverpool League, and also Mr H. F. Ashworth, Mr and Mrs J. McK. Baker (Secretary of the Birkenhead class), J. G. Baxter, J. F. Birmingham, Cecil S. Craig, B.A. (Guide of the Crosby N.E. class), O. Dayer, H. Eastwood, J. W. Foley, R. V. Hill, G. W. Kellier, G. Kerr, Miss N. McGovern, Wm. McGuinness, E. J. (Guide of the Waterloo and District class), E. P. and J. F. McMannus, A. Murphy, Curzon Newhouse (Guide of the Birkenhead class), F. Owen, J. Pickett, Dr S. Pugmire, I. M. Ried, W. H. Senior, J. Tarrant and Mr and Mrs S. V. Thompson (Secretary of the Crosby Henry George Fellowship).

Crosby H. G. School Classes. The members of the three classes in Waterloo and District, Crosby N.E. and Crosby N. will have reached Book V or VI in their enquiry into "Progress and Poverty" by the end of November. For the succeeding class meetings of the Waterloo and District Class it is hoped to arrange for members of the previous class to conduct them. Messrs M. Braxendale and W. W. Davies have consented to do so on the nights of the 29th November and 13th December respectively. In regard to the classes to open in the first week of January, efforts will be made to have six or more classes formed and to provide, if possible, a class in the borough for each night of the week.

Birkenhead H. G. School Class. This is conducted at Beechcroft by Mr Curzon Newhouse (Secretary, Mr J. McK. Baker) every Thursday evening at 8 p.m. The attendance varies but the meetings are very enjoyable. In dealing with the questions and difficulties, the time is well spent even though the time at disposal is not sufficient to complete the allotted lesson. This is bound to happen if proper discussion of knotty points is permitted, not to say encouraged.

HENRY GEORGE FELLOWSHIP: Hon Secretary, Mr S. V. Thompson, 37 Kingswood Drive, Crosby. Meets on the *first Tuesday* of each month at Thomson's Rooms, 17A Crosby Road, N. Waterloo.

On 6th December, Mr F. Mullin will open the discussion on "Distribution" (the proposals of the Distributist League) and which provides members with the occasion to re-read Chapter I of Book VI of *Progress and Poverty* on the "Insufficiency of remedies currently advocated," and particularly Section VI thereof (pp. 229-233) in which George shows the insufficiency of "a more general distribution of land."

MANCHESTER LEAGUE: Arthur H. Weller, J.P., Secretary, 98 Sandy Lane, Manchester 21. (*Telephone*: Chorton 2914.)

Meetings have been addressed by the League's speakers as follows: New Mills Women's Co-operative Guild, Mrs Catterall; Gorton Men's Co-operative Guild, A. H. Weller; Cheshire Hulme Labour Party, E. M. Ginders; Fairfield (Warrington) Women's Guild, A. H. Weller.

In moving a resolution on the Rating of Land Values at a recent meeting of the Ashton-under-Lyne Council, Councillor R. Radcliffe ably advocated that policy. The matter was referred to a Committee for consideration.

During the past month two articles written by the Secretary have been printed in the *Warrington Labour News*.

CLITHEROE AND DISTRICT BRANCH OF THE MANCHESTER LEAGUE: T. Rishon, Hon Secretary, 45 Kirkmoor Road, Clitheroe.

On 8th November Mr Hamilton addressed a meeting of the Clitheroe Co-operative Women's Guild on "Economics and Peace," and on Sunday, 13th, he spoke at the Moor Lane Methodist Men's Class.

The Moor Lane Methodist Women's Class was addressed by Mrs Sumner on 13th November, her subject being "The Crime of Poverty."

The new students at the H.G.S.S. Class continue their faithful attendance and show keen interest. With the exception of three students who were not at liberty on 26th November, all the Class members attended the Convention in Manchester.

A letter from Mrs Sumner appeared in the local Press on 11th November, entitled "Farmers and the Land."

YORKSHIRE AND NORTHERN LAND VALUES LEAGUE: Fred Skirrow, Secretary, 129 Skipton Road, Keighley.

Attendance is being well maintained at the weekly meetings of the Henry George School Classes which started on 12th October at the League's office.

Encouraging meetings held during the month have been as follows:—

26th Oct., P. V. Oliver, Haddon Road, W.C.G., Leeds; 28th Oct., C. H. Smithson, Halifax, W.C.G.; 31st Oct., the Secretary, Thorpe, W.C.G.; 1st Nov., the Secretary, Heaton Branch W.L.A., 6th Nov., Howard Binn, North Valley Church, Colne, afternoon and evening; 8th Nov., Ashley Mitchell, Hull, Junior Liberal Association; 9th Nov., Ashley Mitchell, Guiseley, Liberal Association; 10th Nov., the Secretary, Queensbury, W.C.G.; 14th Nov., the Secretary, Horbury, M.C.G.; 21st Nov., the Secretary, Huddersfield, Rotary Club; 30th Nov., John Archer, Taylor Hall Men's Fellowship, Huddersfield.

On 17th November a very successful gathering of the Halifax Henry George Fellowship was held in the Imperial Cafe. Invitations were sent to all the students who passed through the Social Science Classes last winter and to a selected number of other people in the hope of arousing interest and inducing them to join classes now in course of organization for the term of the year—the response was most gratifying with an attendance of 84. An eloquent address was given by Mr John Archer, of Huddersfield, under the title "Henry George, Pathfinder to the Economics of God." A condensed report of which appeared in the local Press. A digest of Mr Archer's stirring appeal is available for any reader of *Land & Liberty* from Fred Skirrow, Yorkshire League offices, 129 Skipton Road, Keighley.

Mr P. V. Oliver, Chairman of the Yorkshire Committee, and Mr Ashley Mitchell, President of the Yorkshire and Northern League, also addressed the meeting. They co-related the Henry George philosophy to present-day problems, particularly from the point of view of the need for social justice as the basis of International Peace. Mr C. H. Smithson, ex-President of the League, occupied the chair.

The Secretary's meeting at the Harrogate Y.M.C.A. (mentioned last month) had excellent reports in the *Harrogate Advertiser*, the *Harrogate Herald*, and the *Knaresborough Post*. Almost a column was given in the *Huddersfield Examiner* to his address on 21st November to the local Rotary Club.

Mr C. H. Jones sends the following report of the Henry George Class, held each Wednesday at 7.15 p.m. in the Yorkshire League's room, 129 Skipton Road, Keighley:—

Most of the eight members of this class are maintaining their attendances very well. One or two, busy with other spare-time activities, find the home reading a bigger task than they had expected, and have not given some of the sections as thorough attention as they themselves recognize the book to merit. But in every case it can be said that the study is opening up new vistas of thought and opinion on social and economic problems. Some members have a strongly socialist outlook, but they would admit modification of views on the alleged evils of competition and the nature and

power of capital. That thought is being effectively aroused is shown by the strenuous discussion that takes the sitting at almost every meeting to 2½ hours or more.

The extensive review and commendation of *Why Rents and Rates are High*, appearing in the *Huddersfield Examiner*, is greatly appreciated.

MIDLAND LEAGUE: Chapman Wright, Hon Secretary, 20 Cannon Street, Birmingham, 2.

We much regret the loss the League has sustained in the death of Mr H. L. Townsend at the age of 74 at Clevedon. Before retiring from business activities, Mr Townsend resided in Birmingham and he was a consistent supporter of the League since its inception.

The Secretary opened a debate on the subject of "How to End Unemployment and Low Wages" at a recent meeting of the Rubery Debating Society. There was a large attendance of members and a useful discussion took place. After dealing with numerous questions the Secretary was accorded hearty thanks.

On 25th November the Executive Committee held a special meeting to consider plans for new activities. We were pleased to have Mr D. T. H. Wragg and Mr A. W. Madsen present. Among other things, it was decided (the tenancy of the present room shortly terminating) to make arrangements for renting a larger room at the same address—20 Cannon Street, Birmingham.

DERBYSHIRE LAND VALUES LEAGUE: G. Musson, Hon Secretary, 29 Denby Lane, Codnor, Derbyshire.

Inclement weather (rain and fog) have somewhat reduced the attendance at our recent H.G.S.S. classes, but those students who have been able to be present have benefited by very interesting discussions. In future we have decided to hold these classes on Friday evenings at the League offices, and the usual coffee, etc., will be provided. Our experience is that this break in the proceedings is of real value and for that reason we have changed the venue of class.

Messrs S. Stiles, R. Musson, F. Grace and G. Musson will represent the Derbyshire League at the Manchester Conference on 26th November.

HIGHLAND LEAGUE: I. Mackenzie, Hon Secretary, 5 Queensgate Arcade, Inverness.

Baillie Hugh Fraser, who also is Labour's candidate for Parliamentary honour for Inverness-shire, is to table a motion when Town Council meets on the 5th December supporting Bill for the Rating of Site Values introduced by the London County Council. The Inverness Town Council also demand that the Government shall give powers to all local authorities to levy rates on Land Values and remove rates from houses and other improvements.

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

Our monthly public meeting was held in the Wesley Central Hall on Wednesday, 16th November, Mr McGuigan presided. The Secretary introduced the subject "Has Democracy Failed?" for discussion. The local *Evening News* carried a useful report.

BRISTOL LEAGUE: H. H. Williams, Secretary, 18 Grittleton Road, Horfield, Bristol, 7.

The League is holding its series of weekly public meetings at the Central Hotel, Bristol, 1, with continued vigour.

The following addresses have been given by League speakers:—

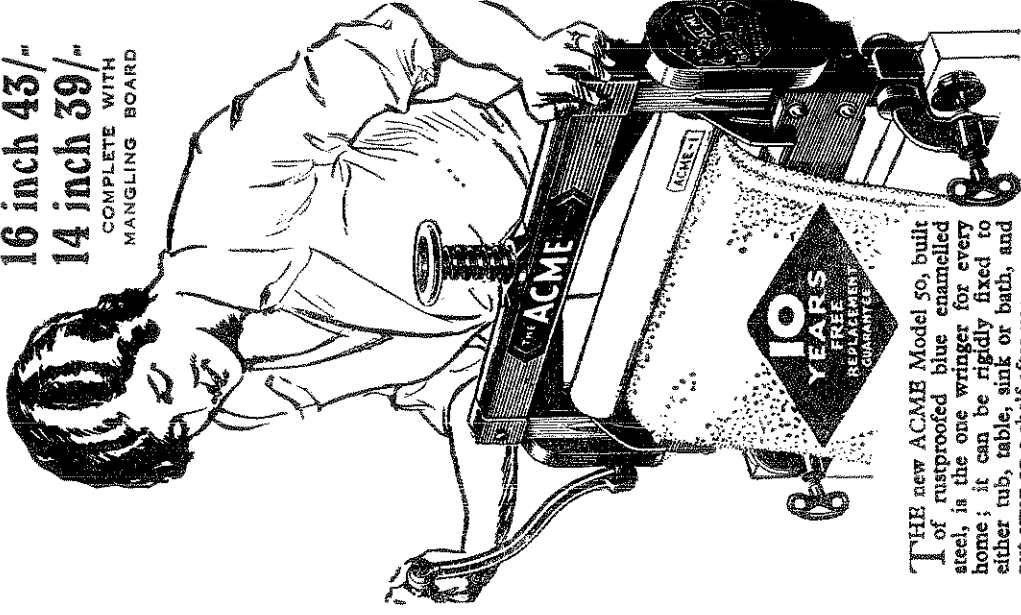
- Nov. 1st.—2.45 p.m. Bethal Brotherhood, St. George. H. H. Williams.
- " 3rd.—7.30 p.m. Keynsham Co-op. Men's Guild. H. H. Williams.
- " 16th.—7.45 p.m. Horfield Co-op. Men's Guild. K. E. Abbott.
- " 18th.—3 p.m. Keynsham Co-op. Women's Guild. E. J. Brierley.
- " 18th.—8 p.m. Kingswood Co-op. Educational Council. H. H. Williams.
- " 22nd.—3 p.m. Weston-super-Mare Co-op. Women's Guild. E. J. Brierley.
- " 30th.—7.15 p.m. Portishead Co-op. Women's Guild. H. H. Williams.
- Dec. 2nd.—8 p.m. Kingswood Co-op. Educational Council. R. Windows.

Press work has included Mr E. J. Brierley's articles on "Profiteering" and on "Thinking Alike," in the *Bristol Labour Weekly* of 12th and 26th November, and letters by Mr K. E. Abbott in the Bristol evening papers of November, also the *Evening World* of 11th November; and a letter by Mr J. R. Whitby in the *Western Daily Press*. In its issue of 19th November, the *Bristol Labour Weekly* published an extensive extract from the article by Mr R. R. Stokes, M.P., appearing in *Labour*, the same as was published in last month's *Land & Liberty*.

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