

LAND & LIBERTY

MONTHLY JOURNAL FOR LAND VALUE TAXATION AND FREE TRADE

Thirty-fifth Year.—No. 417.

FEBRUARY, 1929.

3d. By post, 4s. per annum.

Published by The United Committee for the Taxation of Land Values, Ltd

11, Tothill Street, London, S.W.1.

Telegrams: "Eulav, Parl, London."

Telephone: Victoria 7323

PRINCIPAL CONTENTS

	PAGE
DEMOCRACY v. AUTOCRACY	27
INTERNATIONAL CONFERENCE	28
LEADING ARTICLE—THE STRATEGY OF THE DE-RATING POLICY	30
NOTABLE TRIBUTE TO LOUIS F. POST	33
HOUSING SUNDAY—LETTERS FROM THE LONDON CLERGY ...	34
THE LABOUR PARTY AND LAND VALUE TAXATION	35
THE PROBLEM OF THE ROOF TREE	36
HENRY GEORGE FOUNDATION OF GREAT BRITAIN— IMPORTANT ANNOUNCEMENT	39
APPLICATION OF THE LAND VALUE POLICY IN VARIOUS COUNTRIES	40
HOUSE OF COMMONS DEBATES	43
INTERNATIONAL NEWS—AUSTRALIA, ARGENTINA, NIGERIA ...	47

The Transferability of Labour.—Some two months ago the Prime Minister, anxious and worried over the sad plight of the miners, took his courage in both hands and issued a letter to 150,000 employers of labour and to public bodies beseeching them to engage some of these unfortunate out-of-works. And Government supporters are overjoyed that as a result 12,000 miners have been drafted into useful employment. It is truly a marvellous performance and should bring hope to the Labour Minister who complained that he could not take rabbits out of a hat.

The snag in Mr Baldwin's feat was quickly discovered, and by one of his own supporters in a special article in the *Spectator*. The writer tersely explained: "If they get the jobs, they must take them from local men. Here is an illustration. In a district of Kent known to me a motor driver out of work for ten weeks applied for a vacant post. He was told it had been given to a miner: Result, the miners are cursed heartily and their cause suffers." Just so. Economic law takes its own course and cannot be turned from it to suit the political exigencies of a Government that has stranded itself on the barren rocks of safeguarding. But why, in this instance, the "miners" are cursed and not the Government is one of those nice delicate strokes in the realm of special pleading that gives tone to the *Spectator's* logic.

The General Lock-out of Labour.—If the Prime Minister's scheme will work, he has surely discovered the solution of the unemployed problem and thereby made his name, if not his Government's, live for ever. Mr Baldwin is one of those men who, refusing to reflect seriously on the essentials to work and wages, namely land free from the element of speculation and monopoly, gets cross with anyone who points to this obstacle. He must have had a bad quarter of an hour when he read his *Spectator* of 22nd December, for there in plain set terms his contrivance for taking in the unemployed was shown to have about as much influence on the

problem as the Gulf Stream is supposed to have on the City of Moscow.

The mean level of employment has its own place in the argument, and, in the teeth of the general lock-out of labour from the land, this cannot be altered to accommodate the best of good intentions, any more than the mean level of the ocean can be raised or lowered by the gale that produces the crests and the hollows through which the ship must plough its way. To the mind that believes unemployment can be cured, or reduced, by a ukase from Downing Street or from any other place of the kind that fails to declare the urgency of a radical measure of land reform, political economy must indeed appear to be not only a "dismal science," but a dead and damned science as well.

"Wanted a Liberal Slogan."—Under this caption the *Manchester Guardian* reports that the Liberal Party is putting a little more pictorial liveliness into the coming General Election and that prizes amounting to £1,000 are available for bright ideas to relieve the dullness of the hoardings at election times. What about the slogan, "Tax Land not Food," which in the 1910 Election, the year of Liberal triumph, adorned the outer walls of the National Liberal Club? Another slogan of that time carried the announcement that "Liberalism means Taxation of Land Values." The Hon. Secretary of the Liberal Candidates' Association suggested one on these radical lines at Nuneaton the other day: "The Liberal Party will weave Taxation of Land Values into the Texture of our National Life." We suggest one more: "The De-rating Policy of the Government will assuredly be absorbed in higher ground rents with increasing speculation in Land Values." Each and all of these slogans would do something to relieve the monotony of the back-chat of the party leaders and for that alone we submit our claim to one of the prizes.

"The Failure of Free Trade."—Mr Amery, Secretary of State for the Dominions and high priest of Protection, made a characteristic speech in Birmingham on 24th January. In common with every true blue Protectionist, he thinks he disposes of the case for Free Trade when he tells us that the expectation of its early sponsors that the civilized world would follow Britain's Free Trade lead has been woefully falsified by events. But what has that to do with the merits of the case for or against Free Trade? It is by no means the only expectation that has been falsified by events.

Mr Amery surveyed the world and everywhere his view rests on nations "grid-ironed by tariff-walls behind which vast industries have been built up enjoying a condition of Sallyports, free of their egress, but closed to our ingress." One would have hoped to find this sad spectacle of human folly giving rise in the mind of the speaker both to grief and reproof. But no such thing! On the contrary, the British Empire is

exhorted to fall into line and build all on its own a tariff wall around itself, both higher and longer than that of other nations. But in truth this picture of foreign ports "free of their egress, and closed to our ingress" is altogether a creation of his heated fancy. No such ports ever existed, or ever will. The mere fact that exports go out means that imports come in; for exports must be paid for and payment is made by imports. Any doubt as to this will be removed by a visit to any of our ports and a glance at the ships bearing goods to and from all parts of the world. If Mr Amery wants to stop imports, there is one way and one way only in which he can do it, and that is by stopping exports, which, of course, is the certain way of putting an end to the ports themselves.

Social Provision.—Proceeding, the Secretary of State lamented that we have built up an enormous structure of social provision which, having to be paid for through rates and taxes, add a dreadful burden on production in this country.

Why in this age of productive powers, surpassing those of the giant of the *Arabian Nights*, do masses of people in all countries, both Protection and Free Trade, remain so poor and helpless that to help them keep their heads above water these "social provisions" have become an absolute necessity?

Not for an instant does it occur to our mentor that the need for these lifebelts is evidence of the failure of a social structure built on a foundation of landless workers, and that the remedy is to restore to the people their rights in the land. Accepting without question that failure, and all its direful consequences, the best he can do is to repeat his formula—"tax the goods the foreigner sends us." He does not see that any tax we impose on the foreigner must fall on ourselves, in the form of higher prices. To tax the foreigner is an impossibility. Nothing is more certain than that the people of each country must pay its own taxes. Were it otherwise each nation could be made to pay the taxes of the other.

The Corollary of Free Trade.—The line of progress, both nationally and internationally, is not in adding obstructions to trade but in pulling them down, and even then we have travelled but a short way on the road to the fuller freedom. For the same reason that it is folly to tax wealth that comes into a country from abroad, it is also folly to tax and obstruct *production of wealth within a country*, though this almost every one of the present rates and taxes succeeds in doing. The corollary of Free Trade is free production through land value taxation. This means the abolition of taxes on productive industry and the turning of economic rent into the public treasury to take their place. When we have done that we shall have given the Protectionist his true and all-sufficient answer and shall enjoy the measureless advantages of what after all is ours by right—both freedom to produce and freedom to trade.

"Four Acres."—J. A. Froude, the Historian, in his *Short Studies on Great Subjects*—the essay "On Progress"—refers to a land reform measure, carried 300 years since and how it dwindled to nothing. We quote:—

"At the end of the sixteenth century an Act was passed obliging the landlord to attach four acres of land to every cottage on his estate. The Act itself was an indication that the tide was on the turn. The English villein, like the serf all over Europe, had original rights in the soil, which were only gradually stolen from him. The statute of Elizabeth was a compromise reserving so much of the old privileges as appeared indispensable to a healthy life.

The four acres shrivelled like what had gone before; but generations had to pass before they had dwindled to nothing, and the labourer was enclosed between his four walls to live upon his daily wages."

Commenting on the scandal of the Enclosure Acts and to the ensuing poverty of the population, Mr Froude continues:—

"The landlord's rent-roll shows a higher figure or it may be he has only an additional pheasant reserve. The labouring poor have lost the faggot on their hearths, the milk for their children, the slice of meat at their own dinners."

This sort of blackguardism and contempt for the rights of the people in the land, as the story is culled from the pages of history, is not without its influence in moulding the thought that would free the land from the tyranny and greed of landlordism.

Supporting Agriculture.—Speaking at Dundee on 25th January, Mr Baldwin dropped a grain of economic truth when he said that no Government can control the level of prices, nor can any Government support artificially a great industry like agriculture. The Prime Minister went on, however, to take praise for his Government because of their Bill recently passed to provide credit to farmers—that is, to lend money at the cost of the taxpayer and give that artificial assistance the Prime Minister himself condemns. What most people, including farmers, desire, is to be rid of the necessity for borrowing at all. The natural raw material of the farmer—his land—is so productive, even the worst of it; and his own powers, energies and intelligence are so fruitful, that he can create his own capital, and build up his own reserve funds, if—and we admit it is a big if—he is permitted to retain the fruits of his labour and enterprise. The legal and economic power of private land-ownership, however, imposes on the farmer burdens and restrictions, in the shape of inflated rents, mortgages and arbitrary terms, and robs him of the power to bargain on equal terms by withholding from the market alternative estates and farm-holdings. The natural and just assistance which every Government ought to render, is to remove the unfair privileges of the land-holding interest and abolish the restrictive and penalizing taxation on trade and industry. This can best be done by the Taxation of Land Values, and Mr Baldwin took office under a pledge to his Party not to introduce this particular act of justice. But even so, why does he fall back on credits to inflate still higher the value of land?

At the Glasgow University.—Dr Delisle Burns is delivering a series of lectures on Democracy and Social Life, as Stevenson Lecturer at Glasgow University. The *Glasgow Herald*, 25th January, in a sympathetic leading article, comments:—

He spoke of our bankruptcy in the finer graces of civilized life; of our lack of any effective force to "urge men to reform evils and to live in an upper air above mean desires and mechanical occupations." Even in his denunciations, Dr Burns did not forget his constructive purpose, and perhaps the most suggestive part of his criticism was his appeal to the "common man" to recognize the importance of "exceptional insight" and to the man of exceptional insight to use his powers fearlessly for social purposes.

We have perused the reports of these lectures as reported in the columns of the *Glasgow Herald*, but so far we miss any fearless or "exceptional insight" into the bottom cause of social unrest. Democracy has been lectured all through history, but its character does not seem to benefit by the experience. It is the same

old wicked and wayward thing it was a century ago to go no farther back, and in our day and generation its restlessness is a decided source of worry and anxiety to its mentors, to say nothing of its own family quarrels and distractions. Any amount of time and money is spent in the effort to correct its behaviour. It has recently been given a full measure of political freedom but this does not suffice. It wants freedom from unemployment and hard times. There is a group of people who assert that there need be no poverty were the bounties of the Creator made free to all instead of being selfishly held by a few as their special property. But when this ideal proposition is heard democracy is found to be in leading strings to the interests. It is in such circumstances that democracy drifts like a water-logged ship at sea, at the mercy of wind and tide.

Democracy versus Autoeracy.—We are all Democrats now just as we "all became Socialists" thirty years ago, but the democratic principle, whether it stands for Socialism or Liberalism, and it is made to stand for both, in public discussion must have its roots in the ground plan of the Creator's intention if popular government is to survive. As Henry George puts it (*Progress and Poverty*, Book X., Chapter V.) :—

"This transformation of popular government into despotism of the vilest and most degrading kind, which must inevitably result from the unequal distribution of wealth, is not a thing of the far future.

In theory we are intense democrats.

We have simple citizens who control thousands of miles of railway, millions of acres of land, the means of livelihood of great numbers of men; who name the governors of sovereign States as they name their clerks, choose senators as they choose attorneys, and whose will is as supreme as that of a French King sitting in a bed of justice. . . . But now the development of manufactures and exchange acting in a social organisation in which land is made private property threatens to compel every worker to seek a master, as the insecurity which followed the final break-up of the Roman Empire compelled every freeman to seek a lord. Nothing seems exempt from this tendency."

Economic freedom is the counterpart of political freedom and something more; it is the very breath of life in industry, whatever the form of government may be. The economic system that justly upholds honest industry will make democratic institutions function for the good of all classes. The one bold stroke, worth eighty years of prayers, that will turn the law of rent to the service of the State is what is required to save the situation, and set democracy free from its perplexed philosophers.

The Danish View in Ireland.—The author, Mr Lancaster Smith, has written for the *County Down Spectator* of 22nd December a long and approving review of Mr Lange's book *A Danish View of British Farming*, in which he does not miss the emphasis Mr Lange lays on the fact that there is an all overwhelming landlord problem.

What Mr Lange says about the Taxation of Land Values as the solution of the problem applies equally to Ireland as to any other part of the world. This is shown in a marked manner by another article appearing recently in the Irish Press. Farming is hit by the increase of rents. This the writer (in the *Irish Independent* of 2nd January) does not see, but it is nevertheless the case. He discusses the matter from the point of view of the speculator who is trading in land to pocket the advantages that society brings. "Were there better facilities," he says, "to market what could

be produced on the land, the value of land would increase and the prices would naturally improve." Undoubtedly, and the seller of the land would appropriate the benefit, leaving the incoming cultivator to bear the burden of paying for what is thus stolen from the community. However, this exponent of "estate column" journalism, phrased for the land-jobbing interests, can take satisfaction from other Irish conditions—from the rack-renting that still flourishes. He is able to report that during 1928 there has been a substantial increase in the letting value of land under the eleven months' system. "The general average of increase is from 10s. to £1 per acre and in a few extreme cases the increase is as much as £2."

In Ireland, it appears that the farmer who farms the farmer is as busy as ever. What is wanted is that "Danish view" that would put an end to this nefarious practice.

HOW TO GET RICH WITHOUT WORKING

A lavishly "displayed" advertisement of an old-established firm of "Real Estate Investment Specialists" occupied the whole of the back page of a recent issue of the *Daily Telegraph*. It contained the following lesson in the meaning of land speculation, prominently set out in large type :—

"THE ACQUISITION OF WEALTH

"Wealth is acquired, not by spasmodic speculation, however successful and fortunate the result, but by the judicious investment of one's savings. The investor does not look to a hazardous speculation to acquire sudden gain, knowing the uncertainty of the result, and the risk of his capital which is involved; he rather turns to the more stable class of investment, where no risk is run and a sound interest on his capital is insured. This may best be attained by investing in Real Estate of a good class character; the income from such is stable and secure and appreciation in the value may be safely relied upon.

"Wisely selected investments in well placed Freehold Property are the safest that can be obtained; the fluctuations of the Stock and Share Market, however violent, have little or no disturbing effect on the value of real estate but rather tend to bring into greater prominence the stability and security of Property."

The White Abbey District of Bradford is scheduled for slum clearance. Buildings involved include licensed premises and innumerable small houses belonging to owner-tenants. For the latter the Corporation is giving compensation on the basis of the value of the land only the amounts ranging up to £100. For licensed houses the basis of compensation is "barrellage." In two instances £8,000 each has been paid to the breweries for dingy little pubs, whose market value, without licence, is not more than £300.—*John Bull*, 19th January.

New Pamphlet

LAND VALUES AND LOCAL TAXATION

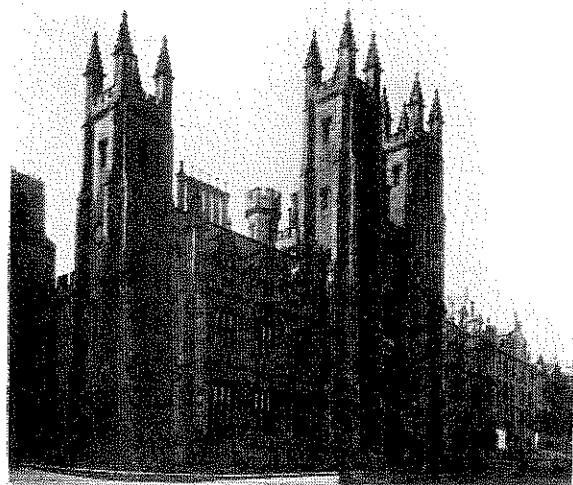
Official Report Adopted by
the Sheffield City Council
with a brief summary of

Land Value Taxation in Practice

Price 1d. —Per 100 post free 5s.

Published by the United Committee for the Taxation of
Land Values, 11 Tothill Street, London, S.W.1.

WORLD CONFERENCE IN EDINBURGH 27th July to 2nd August, 1929



THE NEW COLLEGE, EDINBURGH

Mr Charles E. Crompton was President of the International Conference held in Oxford in 1923, which did such great work for the world movement for land value taxation and free trade, leading to the equal success of the still more representative Conference held in Copenhagen in 1926. Now comes the International Conference in Edinburgh, over which, as at Copenhagen, the Hon. Charles O'Connor Hennessy, the President of the International Union, will preside. The Committee engaged in organizing the Edinburgh Conference are determined to leave no stone unturned to make it a worthy successor of both Oxford and Copenhagen and they are happy in the service Mr Crompton, giving his influence, as President on the former occasion, has rendered in addressing a personal appeal to all our subscribers engaging their interest and support. Mr Crompton's letter is in the following terms:—

THE EDINBURGH CONFERENCE

DEAR MR (MRS OR MISS) —————

The Conference of the International Union for Land Value Taxation and Free Trade as announced in *Land & Liberty* is to be held this year in Edinburgh from 27th July to 2nd August. This is going to be a very important event—one might say *the most important event* since Henry George visited this country. The seed which he sowed in this country did not fall upon barren ground, and ever since he was here his teaching and philosophy have been slowly gaining ground. But whilst progress undoubtedly has been made, much remains to be done, and the occasion of this coming Conference gives all of us a special opportunity.

As President of the Oxford International Conference held in 1923, I want to make a very special appeal to all Henry George people to give their support to this event in Edinburgh. **THIS CAN BE DONE BY ENROLMENT AS A MEMBER OF THE CONFERENCE** (whether you can come or not) **AND BY SENDING A SUBSCRIPTION OF £1 AS MEMBERSHIP FEE.** Please use enclosed form,* addressing it to our Hon. Treasurer, Mr Ashley Mitchell, 11, Tothill Street, London, S.W.1.

The importance of this Conference is twofold:

FIRSTLY, it will be the greatest gathering of Henry

George people from all parts of the world that has ever taken place;

SECONDLY, it will be a great demonstration in this country of the strength and determination of the followers of Henry George. This country has always been looked upon by the people of other countries as the home of democracy and the battleground upon which the great fights for freedom have been fought and won. There is no doubt that people the world over will be watching to see what account we can give of ourselves at Edinburgh. Particularly is this so in the case of America, which will be sending over a large delegation in the full belief that a win in this country will do more for the United States and for other lands than they can do for themselves.

The amount of work involved in making the necessary preparations for the Conference is going to be a big strain upon this office, and it will be an enormous encouragement for us to feel that we have the backing, both moral and financial, of every earnest Henry George man and woman in the world.

This letter is sent to you in the full belief that you will (if you have not already done so) immediately enrol yourself a member and send the membership fee. As I have already said, this is a great opportunity and I am sure you will wish to take advantage of it; and let me hear from you as soon as possible.

Yours faithfully,

CHARLES E. CROMPTON.

* * *

The Committee of the Union earnestly endorses this "call to attention" Mr Crompton has issued. Everyone will help with early enrolment and to give the best encouragement to the organizers who are completing the arrangements. The membership roll grows day by day. Next month we expect to publish a large addition to the list of names that appeared in our issue for January.

* * *

We emphasize again the importance of making reservation of hotel or other accommodation in Edinburgh. Communications should be sent to Mr Wm. Reid, the Secretary of the Arrangements Committee, at 67, West Nile Street, Glasgow. In this respect, members are reminded of the opportunity to live "under one roof" at very moderate rates in the commodious Hostel of the Edinburgh School of Cookery, the terms varying from 8s. 6d. per day to 11s. per day exclusive of midday meal. Arrangements have been made for the serving of light luncheon in one of the halls in the Conference building.

* * *

Mr Ashley Mitchell, Chairman of the Programme and Resolutions Committee, has completed the draft of the programme which has been sent to his co-members on the Committee for consideration and suggestions. It is a very comprehensive syllabus. The plan of the Conference is that as much as possible of the time will be set free for discussion. The intention is that all addresses and papers will be printed and circulated beforehand, so that they may be "taken as read," the author or introducer having not more than ten minutes to open the discussion by referring to the chief points of the subject to be dealt with. A keynote of the Conference will be that it celebrates the fiftieth anniversary of the publication of *Progress and Poverty* and a notable feature will also be the Sunday evening (28th July) assembly with addresses from ministers of religion on the moral aspect of Henry George's teaching.

* * *

We appreciate the valuable notice given to the Edinburgh Conference in the *Irish Weekly* of 19th January

* This form was also inserted in each issue of *Land & Liberty* of last month.

from the pen of its Scottish correspondent. The writer, passing on our invitation to the readers of his paper, says Edinburgh and the Conference is the place for the holiday vacation. "It will be an interesting experience for all who go, as the speakers will supply information from many countries on land and labour problems based on personal knowledge. It will be a Conference of people trained to think out problems, marshal facts, search out fundamental causes, and point out the remedy."

* * *

His many friends will know with regret and sympathy that the Hon. Charles O'Connor Hennessy has been seriously indisposed, his illness lasting several weeks. Confined to bed, he was unable to attend to many pressing duties, not least of them being the affairs of the Conference. We are glad to learn that he has so far recovered as to be able to proceed to Cocoa in Florida (though the journey was delayed) and there in the friendly sunshine he will quickly be himself again.

CITIZENSHIP AND RELIGION

A series of Sunday public meetings convened by the Lord Mayor of Leeds to see whether the Churches could work together and speak with one voice on the big issues of citizenship is being held once every four weeks in the Leeds Town Hall. On Sunday, 13th January, the speakers were Mr Ashley Mitchell, prospective Liberal candidate for the Penistone Division, and Canon Charles E. Raven, D.D., of Liverpool Cathedral.

Mr ASHLEY MITCHELL, whose address was extensively reported in the *Yorkshire Post* of 14th January, said democracy was on its trial in every country, and there were countries which were turning their backs upon it. There were even people in this country who were questioning the value of democracy, and unless it was successful it would go by the board, as other systems had done. We had to find out, in an advancing age, how to make democracy successful.

Let us try to admit that no section or party had a monopoly of patriotism and a sympathy with the poor. If we admitted that we should be able to look upon people in other parties through different spectacles. He asked if there was a man or a woman with faith in religion who was prepared to say that unemployment could not be cured? Was there anybody prepared to blaspheme the Creator by suggesting that the present state of misery was a natural state? Would anybody be bold enough to suggest that the Creator made a world in which some of His people must be for ever condemned to poverty, misery, and despair?

The land question was at the root of the trouble. We ought to break down monopolies which allowed a minority of the population to say to the rest of the people "You cannot live or work in your native land unless you first pay toll to me." It is high time, he thought, that people took up the philosophy of Henry George in his *Progress and Poverty*.

He concluded with a strong recommendation to his audience to give that book their earnest study.

Mr Runciman, M.P., at the National Liberal Club, 29th January: "In rural districts we Liberals are not afraid of the De-rating Bill. It is true that the farmer in so far as he uses the railways does get an immediate benefit, but it is also true that in the long run the benefit will accrue to the landowner. Ultimately it must mean a heavier rate burden on rural districts."

NOTES AND NEWS

Mr N. A. Webb, Valuer for the local Assessment Committee, addressed a meeting of the Chester Chamber of Trade on 21st January. Proposing a vote of thanks to him, Mr R. A. Jones, a member of the Assessment Committee, said the man who improved his property had his assessment put up; another man who might have a similar plot of land side by side with a shoddy building on it had the same assessment for forty years. His question was why not take the site value as the assessment in each case? The present system was penalizing enterprise.—*Chester Chronicle* report, 26th January.

* * *

A member of the English League reports that in a recent sermon at the Ferme Park Baptist Church, Hornsey, the pastor, Rev. Henry Cook, M.A., quoted from *Progress and Poverty*, and told his congregation that this great book by the propounder of the "Single Land Tax" was well worth reading if only for the beauty and eloquence of its language.

* * *

How Liverpool will be affected by the Government's de-rating scheme has been ably discussed by Mr Lawrence D. Holt in special articles in the *Liverpool Post*. Writing on 24th January, Mr Holt pointed out that the payments from the Treasury to reduce local taxation on factory premises will be pocketed ultimately by the landlords as in the case of agricultural relief. Moreover it must always be borne in mind that Liverpool is largely a "road" port, and thus pays in handsomely in petrol tax to the Rate Relieving Fund.

* * *

Messrs Yates and Yates, estate agents, of Hanover Square, London, report that the year now drawing to a close has been characterized by distinctly increased activity in the property market. Perhaps nowhere has this been more evident than in the demand for building sites in London. Quite apart from the well-known and important trading thoroughfares, positions in what may be termed second-class streets have been eagerly sought after by building speculators, and in consequence ground-rent values have increased far beyond what would have been considered reasonable a few years ago.—*Manchester Guardian*, 27th December.

* * *

The Federation of British Industries in a statement on the de-rating proposals of the Government has pointed out under the present practice of valuation, there is no doubt that the very fact of the reliefs will be taken to enhance the annual value of industrial hereditaments, and therefore there is some danger of the promised reliefs being dissipated by an increase in the valuation of the premises.

There is more than a danger of this being the effect of the scheme. It is perfectly obvious that the reliefs will go to the owners of the ground and cannot in any way aid industry. It is in fact a Bill to create more unemployment by increased land speculation.

Significant Paragraphs From "Progress and Poverty"

Condensation of Henry George's masterpiece
Prepared by Professor Harry Gunnison Brown

With Foreword and a Tribute to Henry
George by Professor John Dewey

Published by the Robert Schalkenbach Foundation, New York

80 Pages. Price 2s.

From Our Offices.



LAND & LIBERTY

Published by THE UNITED COMMITTEE FOR THE
TAXATION OF LAND VALUES, LTD.

Thirty-fifth Year. Established June, 1894.

3d. Monthly. By Post 4s. per annum.

United States and Canada, 1 Dollar.

Editorial Offices:

11, TOTHILL STREET, LONDON, S.W.1.

All communications to be addressed to the Editor.

Telegrams: "Eulav, Parl., London."

Telephone: Victoria 7823.

Postage on this issue is One Half-Penny.

THE STRATEGY OF THE DE-RATING POLICY

At the meeting of the Glasgow City Council on 24th January information was given by the Convener of the Housing Committee that in the years 1918 to 1928 the Corporation had paid the sum of £950,734 for 2,698½ acres of land required for municipal housing schemes. Of these acres, 1,878 had been entered on the valuation roll and while they had been assessed at an annual value of £6,657, the purchase price of the same land was £729,000. A typical example of this kind of transaction was the site of four acres recently sold by Lord Newlands to the Glasgow Corporation for £5,717. It had been on the assessment books at an annual value of £10.

The burden of local rates is the chief topic in political discussion and facts like these have an important bearing upon it. Much is said about the necessitous areas that can only be helped out of their difficulties by subventions from the National Exchequer. Glasgow is one of the places where "rates are high." Sheffield is another. In fact, it is difficult to name any town or rural district that is not begging for assistance at the Treasury while it is being cheated of its own public revenue by land monopoly unrestrained.

The Glasgow experience speaks in more revealing terms than the familiar contrast one at once draws between the price of land and its previous rateable value. It is well enough to point out that if the £729,000 was the real market value of the 1,878 acres, the annual assessment should fairly have been 5 per cent of that sum, namely £36,450, whereas it was only £6,657. The other way of putting the comparison is that if the annual rateable value was a fair assessment the purchase price should not have been more than twenty times as much. It should have been £133,140 at most, instead of £729,000. And for his bit of ground Lord Newlands should have got not more than £200. Clearly, by either test, the landowners,

with such credit as may be paid to them for their "foresight and enterprise" in standing athwart the growth of a city, have held the people to ransom; or perhaps more correctly, the people are to blame for allowing a law and practice to continue which enables the landowner to exploit them in two ways. Payment is extorted for access to the land which belongs equally to all. The public revenue is deprived of the vast sums that should have come from valuable land whether used or not.

But the test of purchase price set against the previous rateable value can be taken a stage further. We know that existing assessments are a mere fiction so far as actual value is concerned. They do not attempt to fix a value. They merely determine by a sort of guess-work how much rent the existing state of the land or premises would command if let for a year. If land, no matter how valuable, is growing grass what would a yearly tenant give for such use? A pound or two per acre. If tumble-down buildings stand on a valuable site the rent is low and so is the assessment. A piece of vacant land, which might be sold at a fabulous figure, cannot be used in its existing condition. It could not find a tenant (especially not a tenant for a year) unless it were to carry some building or other improvement, and that would at once alter the "existing condition." Accordingly it stands on the rate books as having no value at all.

The real question, then, is not what the owner is entitled to when land is sold or what he ought to receive in rent. To speak of a "fair" price for land is a contradiction in terms when the nature of economic rent is considered. Appropriated by a private individual, the value or rent of land is wealth taken from the community without compensation or any service rendered in return. What has happened in the case of the land sold to the Glasgow Corporation for £950,734 has reference to more than the previous rateable value. A sum of money represents goods or labour services and we would compare the price in that way. The owners have done nothing to put the land there; they have done nothing to give the land its value, but in virtue of an indefensible legal right to those 2,698 acres they take possession, through the purchasing power the money gives, of the wages of 6,090 men working constantly for a whole year at £3 a week. Or examine the case of the four acres sold by Lord Newlands. In cold fact, as much of the produce of labour has been ceded to him as it would take a working man at £3 a week to earn in 38 years. Multiply these instances by the scores and the hundreds—every town has the same experience, not to speak of the far more numerous individual cases—and it becomes evident that this daylight robbery has a direct connection with the persistence of poverty, and with the unemployment that increases with each new attempt to master it.

The public discussion now devoted to the subject of local taxation is helped by the kind of examples we have given. Here is the value of land. Here are the public services and all the various needs of the community. Pay the one with the other and

set industry entirely free. Why should a great city like Sheffield, for instance, be deprived of its natural revenues and be forced to beg at the Treasury for grants-in-aid? In a recent issue of this Journal it was stated on the authority of a surveyor with intimate local knowledge that in the heart of this "necessitous area," so-called, the selling price of land reaches £1,000 a square yard and for a distance along either side of two main streets it averages £200 or £250 a square yard. A central section of $\frac{1}{4}$ acres is worth £4,660,000—as much as the total earnings of 1,000 men working for 30 years at £3 a week. In Sheffield, in a town where the outcry against the "burden of rates" is as loud as anywhere, it is evident that enormous tribute is levied on the community by some people free from any burden whatever, seeing that the selling price of land is the equivalent of a net income from which the owner pays not a single penny towards the public revenue. The value of land is obviously not due to anything done by the landowner since by definition (as well as by easy assessment) it is the value apart from buildings and improvements. It comes into existence with the community; it grows as more and more land must be occupied and reaches its highest point where the landholder can get the greatest aid from social activities, as he does in the centres of cities.

The Government promotes a de-rating scheme with all the arguments that have been used time and again to expose the injustice of taxing improvements and industry; but the essential part of the argument is ignored, if not scouted, namely, that the remedy is to transfer taxation to the value of land. The case is made that local rates on factories, workshops and agriculture are being reduced or removed. What of it, and what is the truth? Suppose the relief now to be given as a bounty from the Treasury were confined only to structures and other improvements, there would be no virtue in that act and there would be no gain to industry. The benefit would be converted ultimately if not at once into higher prices for land. But the Government scheme goes further. It is not that factories and farms are relieved, but that rates are also being taken off the value of land now occupied by the factories and the farms. The result is to increase the advantage already enjoyed by those who occupy the better situations. The greater the value of land, the greater is the premium thus given to them over less fortunate competitors. The scheme is calculated to crush out the man at the margin and assist materially in creating more powerful rings and combines among those businesses that are most favoured in owning the best land. Even a little understanding of the law of rent should convince anyone that this will be the effect, and that the relief is another name for a gift to land monopoly, whether it goes to selected ratepayers or to municipalities as a whole.

On every platform and in the Press throughout the land an imposture is being tried upon what is thought to be a gullible public. Town X will have its rates reduced by this amount and Town Y by that amount. Glasgow is to get £750,000 a year and Lancashire £3,500,000, and so on. Every

town and county is to have favours bestowed. By whom, it may be asked? By the general consumer who has to bear the brunt of indirect taxation now increased by the amount of £35,452,000 a year. Prices are raised and purchasing power reduced to the same extent or more, so that all said about the proposal that it will promote production and increase employment is pure fantasy. The citizens of the self-same cities and towns and counties are getting burdens reduced by being forced to take money out of one pocket and put it in another.

Bad as the present rating system is, it cannot be mended by subventions from a petrol tax and customs duties. This is only to substitute still worse methods of taxation adding to the cost of living, and far more damaging to trade and industry. Fed by moneys from the Treasury the local authorities lose their self-reliance and independence and become mere provincial branches of a central bureaucracy. And a still more menacing thing is that the local authorities are given a vested financial interest in tariffs and protection, all the while they are prevented from placing the cost of public services upon the right shoulders. It was well said recently by a Government spokesman that de-rating and safeguarding are twin policies. The connection is the closer if municipalities themselves are to be the interested champions of customs tariffs to keep down the rates.

Parliament resumed on 22nd January with the English Local Government Bill half way through the Committee stage in the House of Commons and on the same evening the two clauses were passed which in effect lift £24,000,000 of annual taxation from landed property and place it upon transport, trade and commodities. These are the clauses that exempt agricultural land entirely from local taxation and relieve the lands and premises of factories and workshops from three-quarters of the local rates now levied. The Scottish Local Government Bill contains similar provisions voting £3,200,000 except that in Scotland the assessment of agricultural land is reduced to one-eighth. In addition to these subsidies to selected ratepayers, the Treasury has to pay increased grants-in-aid to the local authorities amounting to £8,252,000 a year. Such is the de-rating scheme embodied in the Local Government Bills. It is the keystone of the intricate and most contentious legislation that is now being driven through Parliament by the tick of the clock without pretence at discussion.

The strategy of the Government is apparent. It is an attempt to weave the vicious system of indirect taxation and protective tariffs into the very fabric of municipal life; and support for this insidious attack on the Free Trade principle is purchased with the bribes to the farmers, the manufacturers and the rating bodies. The Bills are in keeping with the Small Holdings and Allotments Land Purchase Acts, the loans to farmers assisted out of public funds, the sugar beet subsidy and all else done by this Government to stiffen the monopoly price of land, thereby raising higher the barriers across the natural avenues to employment.

It is a challenge that can be met and defeated if

the progressive forces in the country will unite on the real Free Trade policy, the freedom to produce as well as the freedom to exchange. What is the alternative source of revenue is a question that must be answered if the Free Trade principle is to live. It is to be found in the unimproved value of land due to the presence, activities and needs of the community. The Taxation and Rating of Land Values is the real de-rating policy which will at the same time remove the burdens on industry and make access to land available to all on equal terms.

A. W. M.

Here is a caravan going along over the desert. Here are a gang of robbers. They say, "Look! There is a rich caravan; let us go and rob it, kill the men if necessary, take their goods from them, their camels and horses, and walk off." But one of the robbers says: "Oh, no; that is dangerous; besides, that would be stealing! Let us, instead of doing that, go ahead to where there is a spring, the only spring at which this caravan can get water. Let us put a wall around it and call it ours, and when they come up we won't let them have any water until they have given us all the goods they have." That would be more gentlemanly, more polite and more respectable; but it would be theft all the same.—Henry George in *Thou Shalt Not Steal*.

* * *

Commodore H. Douglas King (Secretary for Mines) informed Mr Dennison (King's Norton—Soc.) that the average amount of royalty and wayleave rent per ton of coal disposable commercially for the four years 1924, 1925, 1927 and 1928 in Scotland was 7.02d. and the estimated total amount during the period was £3,590,000.

In reply to another question, Commodore King states that the average amount of royalty and wayleave rent per ton of coal disposable commercially for the last four years in Scotland, England, and Wales was 6.23d. The estimated total amount for the period was £23,795,000.—*House of Commons, 1st February.*

* * *

Lord Delamere's Vale Royal estate was offered for sale at Crewe on 20th December by Messrs Knight, Frank and Rutley. The farms disposed of realized an average price of £44 per acre, and in some cases small-holdings were sold at £90 an acre and arable land at £65 an acre.

* * *

The increase in land values which has taken place in London since the war shows no signs of a decline. Fashionable suburbs like Hampstead have sites that realize £10,000 an acre. A few years ago these sites were agricultural land commanding £50 per acre! It's a golden age—for landowners!—*John Bull, 19th January.*

Addresses by Henry George: "The Crime of Poverty," "Thou Shalt not Steal," "Scotland and Scotsmen," "Thy Kingdom Come," "Moses." *Id.* each.

The Story of My Dictatorship. By LEWIS H. BERENS and IGNATIUS SINGER. 3d.

Rt. Hon. Philip Snowden, M.P., on Land Value Taxation. Speeches delivered. *Id.*

The Economic Causes of War and of Industrial Depression. Open Address to the Geneva World Economic Conference. *Id.*

A Danish View of British Farming. By JAKOB E. LANGE. 1s.

THE IDEAL CITY

By Councillor Arthur H. Weller, J.P.

The ideal city has no geographical position or boundaries; it exists only in the imagination. We have all seen it in our day-dreams, with its wide, clean streets, its noble buildings and beautiful homes, and with no slums in the background. It is situated in a smiling countryside where industry is efficiently and pleasantly conducted without Nature's lovely face being smeared with ugliness and grime. There is no unemployment nor poverty in the ideal city; no workhouses and no public charity for the able-bodied in the form of "social services."

Such conditions are very different from those we are accustomed to in Manchester and other modern cities where unemployment and poverty are taken for granted—like sunshine and shower. But unless poverty and its consequences are due to defects in human nature, it must be possible to raise the level of comfort and happiness in modern communities to that of the ideal city, because all the materials are here at our command. There is no reason to suppose that human beings are so constituted that association in equality is impossible. The inhabitants of our ideal city are people like ourselves—mainly good, but capable of demoralization and wickedness. What then is the secret of their prosperity and happiness? It is in their enjoyment of COMPLETE EQUALITY OF OPPORTUNITY and the absence of special privileges. Property rights there are fully respected, which means that no one can share the fruits of another's labour and skill without giving equivalent service in return; no one there is getting something for nothing, and all are free to produce and to enjoy the product.

Equality of opportunity can only come by way of equal access to the natural resources, and that can be secured by altering our system of taxation. At present industry is carrying a heavy burden of national and local taxation which aggravates the difficulties resulting from the land system. The burden can be removed if a new source of revenue is used. The Taxation of Land Values would tap a hitherto unused source of public revenue—the communally created values of all the land. That measure would make land withholding impossible and also reduce, progressively, the landlord's toll on industry. Even a small measure of the Taxation of Land Values would force more land into productive uses and increase the opportunities for employment. When, finally, all the land values are taken for public expenditure and the taxes on homes and industry are abolished, we shall enjoy in full measure such prosperity and happiness as can now be found only in the ideal city of our dreams. To conform human laws to the moral law will bring its due reward. Henry George pointed to this ideal in *Progress and Poverty* when he said:—

"The poverty which in the midst of abundance pinches and embrates men, and all the evils which flow from it, spring from a denial of justice. In permitting the monopolisation of the opportunities which nature freely offers to all, we have ignored the fundamental law of justice, for . . . justice seems to be the supreme law of the universe. But by sweeping away this injustice and asserting the rights of all men to natural opportunities, we shall conform ourselves to the law—we shall remove the great cause of unnatural inequality in the distribution of wealth and power; we shall abolish poverty."

[From an article appearing in the "Stockport Express," "Middleton Guardian," "Oldham Evening Chronicle," and "Cotton Factory Times."]

A NOTABLE TRIBUTE TO LOUIS F. POST

One of the last and the finest services Louis F. Post rendered the Henry George cause was to write his brilliant little book, *What is the Single Tax?* published in 1926 by the Vanguard Press, New York—a book that should be in the hands of every student and teacher of Land Value Taxation and Free Trade. In a preface, Louis Post's friend, Edward N. Vallandigham, makes the reader acquainted with the author. It is a year since Louis F. Post passed away, and we feel it appropriate to put on record this rare and loyal tribute to one of our greatest pioneers.

"Louis F. Post, journalist, lawyer, publicist, author of many books, high-minded and efficient public servant in an important and responsible post at Washington during the two administrations of Woodrow Wilson, for more than half his life the able and convincing expositor of Henry George's economic philosophy, undertakes in this book, what he has often before undertaken, in various literary forms, a systematic interpretation of the Single Tax, setting forth in moderate compass a comprehensive answer to the question, 'What Is the Single Tax?'"

"When I first made acquaintance with Mr Post, more than thirty-five years ago, he was already an earnest propagandist of the Georgian economic philosophy, and a warm and trusted friend of the philosopher. He had been admitted to the bar of New York in 1870, almost twenty years before our acquaintance began, and twenty-one years after his birth near Vienna in Warren County, New Jersey. Six years before his admission to the bar he had become a printer's apprentice in the office of the *Gazette*, at Hackettstown, New Jersey. He practised law for nearly twenty years, for a time in partnership with that active and useful Single Taxer, the late Charles Frederick Adams. During part of the time as a practising lawyer in New York he was an Assistant United States Attorney. He is still a member of the New York bar, as of the bar of the District of Columbia, where he has lived since he became First Assistant Secretary of Labour under William B. Wilson.

"In the 'eighties of the last century, Mr Post was an editor of Henry George's weekly organ in New York, *The Standard*, along with that human volcano, William T. Croasdale, whose early death is mourned by all who knew and loved the man for his rich gifts of mind and character. With the suspension of *The Standard*, Mr Post became one of the editors of the *Cleveland Recorder*. From 1898 to 1913, he and his wife, Alice Thacher Post, were editors of *The Public*, published at Chicago, a weekly organ of sound politics and sound political and social science, into which he constantly put the best of himself, and in so doing did manifold service for many good causes. He gave up his chair at the office of *The Public* to become Assistant Secretary of Labour in the first administration of Woodrow Wilson.

"In this new and unaccustomed work Mr Post speedily showed his versatile ability, as he also showed his tenderly conscientious regard for justice in the administration of laws, some of them severe in their workings, and made more severe by the zeal beyond measure of other persons connected with the administration. Mr Post's determination not to be driven to the wholesale deportation of innocent aliens when the world-war madness seized many in authority led at length to an attempt to remove him from office under impeachment proceedings. He met this utterly unjust attack with a courage, skill, tact and eloquence that resulted in the utter defeat of those who would have

added him to the long list of victims demanded by the public madness of the time.

"Busy as Mr Post has always been in his various occupations, he has always found time to take an active part in the Single Tax movement in all its stages, to lecture in many parts of the country upon topics related to Henry George's social and economic doctrines, and to write a number of books upon kindred questions. Among the books of which he is author are *Ethics of Democracy*, *Social Service*, and *Land Value Taxation*. In all these volumes, as in everything that Mr Post has written or said upon public questions, he has shown himself a clear reasoner, a convincing propagandist of principles and ideas, a man whose intellectual conclusions are at one with a fervent belief in their moral implications. It is this union of close reasoning and deep moral conviction that makes him impressively convincing as speaker and writer.

"It is these qualities as writer and speaker, debater and propagandist, that have made Mr Post highly effective, especially with intelligent audiences, and that have enabled him to meet with calmness and courtesy, and with convincing argument the heckling of those in opposition. He never stooped to bitter assault in answer to his hecklers, however rude, nor did he seek to deceive by specious sophistry. His performance on such occasions illustrated the truth of Shakespeare's great saying, 'Thrice is he armed that hath his quarrel just.' In urging the great truths of Henry George's philosophy, he put on 'the whole armour of God,' the defence of him who is conscious of being right, and thus has been enabled to win many battles, notably that with those who would have driven him from public office by impeachment.

"In this new volume, written in propagation of the high and vivid cause, Mr Post illustrates the qualities of logical presentation, moderation in the discussion of political, social and economic proposals to which he cannot assent, a courteous and large-minded readiness to concede the sincerity of those who make such proposals. 'What Is the Single Tax?' should prove an effective exposition of natural taxation. Certainly no living man is better fitted than Mr Post, by experience, by thorough understanding of the subject, and by literary ability, to make the authoritative presentation of the great reform, to which many able and earnest men have devoted themselves, from his friend Henry George's time to this, and the benefits of which each day is now bringing nearer to general acceptance.

"It gives me great pleasure to preface this work with this far from adequate biographical sketch of the author's career, and I feel that I do myself honour in whatever of honour my words may confer upon him. What I have written by way of eulogy is, I believe, precisely such a testimonial as many another man who knows Mr Post would gladly have supplied, and many who know him far better than I would have felt it a privilege to do what I have attempted to do in this slight sketch of his many and useful activities. What I have written is a labour of love, a record of the impression made upon me by years of a highly valued friendship."

EDWARD N. VALLANDIGHAM.

What is the Single Tax? By Louis F. Post. One of the series of *Outlines of Social Philosophies* published by the Vanguard Press, New York, and written by request. 123 pages, Price 2s. 6d. (*Postage 2d.*)

The Basic Facts of Economics. By Louis F. Post. Price 2s. (*Postage 2d.*)

HOUSING SUNDAY

Letters from the London Clergy

As reported in last month's *Land & Liberty*, the United Committee sent a letter to all the members of the clergy in the Bishop of London's diocese bearing on "Housing Sunday" and asking their interest in the pamphlet containing the address by Henry George, *Thy Kingdom Come*. About 50 letters were received in reply, many of them very favourable. The following are extracts from letters received:—

* * *

"This is just to thank you for the copy of *Thy Kingdom Come*. I think the address by Henry George excellent, and it helped me in my sermon on Housing Sunday."—*London, N.22.*

* * *

"Many thanks for the pamphlet you sent me for Housing Sunday. I was rather deluged with literature, but managed to read through *Thy Kingdom Come*, and found it very impressive . . ."—*Bethnal Green.*

* * *

"I thank you very much for kindly sending me a copy of *The Kingdom Come*. I found the book most interesting and useful."—*Holloway.*

* * *

"Thank you for your brochure, *Thy Kingdom Come*, which I have read with interest and, I trust, advantage."—*Hounslow.*

* * *

"I read your booklet with interest and some amount of sympathy. As soon as opportunity serves and I am in Westminster, I am coming in to have a talk with you about it."—*Chelsea.*

* * *

"I thank you for copy of *Thy Kingdom Come*, which I read with much interest. In some form or other you would find the same message being proclaimed from most pulpits last Sunday. I hope as a result of Housing Sunday that a big step forward will be made in the direction of healing the 'open sore' upon our country's life caused by ill-housing and overcrowding."—*S. Kensington.*

* * *

"I thank you for the copy of *Thy Kingdom Come*, which formed the basis of all I tried to say on Housing Sunday. It is an invaluable pamphlet, lucid, convincing and constructive. I shall certainly keep it by me for future reference and would greatly value other pamphlets and books by this far-seeing author, who puts such important matter in such an attractive way."—*St. George's-in-the-East.*

* * *

"Many thanks for copy of *Thy Kingdom Come* sent to me. I have carefully read it twice and like it very much and hope to use it! Perhaps I am impatient, but it seems a long time coming! When Christians profess so much and seem to possess so little. Still, we must go on doing our best."—*Ilford.*

* * *

"I found the book extremely interesting, and used some of the matter for my sermon."—*Twickenham.*

* * *

"Bellamy's *Looking Backward* and Henry George's *Progress and Poverty* have always seemed to me the only way in which the Christian faith can be reconciled with the economic order. Regarding the Single Tax, all I can say is 'more power to its elbow.'"—*Maida Vale.*

"With reference to *Thy Kingdom Come*, I may say I have read it and have been very interested and it seems to me to propose a very sensible remedy; but, of course, I have not studied the matter in detail. I should be glad to have the book on the International Conference on Land Value Taxation and Free Trade."—*Finchley.*

* * *

"I have read the pamphlet *Thy Kingdom Come* with much interest, though I should not be prepared to endorse everything that Mr George says. As regards the taxation of land values, I think he makes out a *prima facie* case for consideration. But as I have not studied both sides of the question I cannot commit myself further. I can only say at present that I am glad to have had my attention called to the question."—*Trent Park.*

* * *

"I read with pleasure your publication *Thy Kingdom Come* and quoted part of it in my sermon on the evening of Housing Sunday. I am in complete agreement with the author of that little work, and hope it will do much good. I have lent my copy to a professor at King's College, London, and shall learn to-day, I hope, his views upon it. Thanking you for sending it."—*Hoaton.*

* * *

"I did glance through your literature and without wishing to commit myself I am in general in sympathy with the objects of your society."—*Highbury Vale.*

* * *

"Thank you for sending me *Thy Kingdom Come*, but I consider my work is to preach the Gospel, and that if we ministers do *that* the slums will disappear. And in respect to your subject, the taxation of land values, it is better that we do not interfere. As you know, we have men in our congregations who hold divergent views. Again thanking you for your kindness."—*Spitalfields.*

* * *

"I thank you much for your booklet *Thy Kingdom Come*, of which I made use on Housing Sunday as requested. I quite fall in with your ideas on the subject."—*Hackney.*

* * *

"I have to thank you for sending me the copy of *Thy Kingdom Come*. I have read it with great interest and think it should be most helpful in bringing the matter very forcibly before the general public, at any rate, to the minds of all thoughtful citizens. The present shocking condition of London and all great centres of population is undoubtedly the result of years of neglect and has now become a national menace, and can therefore only be properly dealt with by national legislation. Of course I do not mean to suggest that there should be lacking every possible individual effort and co-operation, both religious and secular."—*Westminster.*

* * *

"The pamphlet *Thy Kingdom Come* contains nothing with which I have not long been familiar, and takes me back some forty years when I first read Henry George's *Progress and Poverty*, and to my old friends Fred Verinder, of the "English Land Restoration League," and Rev. S. D. Headlam, of the Guild of St Matthew. In my young days there were many discussions between the Henry Georgites and the Fabian Socialists on that subject, and I think that it was this difference of opinion that really brought the Guild of St Matthew to an end. Without discussing that, however, I think we may all agree that the Land Question is at the bottom of the Housing Question."—*Fulham.*

THE LABOUR PARTY AND LAND VALUE TAXATION

By A. Luckhurst Scott

(Continuing the reprint from "The Book of the Labour Party," Vol. II, Chap. XIX, instalments of which appeared in our issues of July, 1926, and August, 1927.)

During 1921, the Party held a Special Agricultural Conference, and issued its findings in a pamphlet entitled "The Labour Party and the Countryside," in which it was declared that "the whole value of land ought to be public revenue," and that it was desirable to institute "a carefully devised scheme for the rating and taxation of owners of land value."

The subject was now very much to the front, and at the Clayton bye-election, and at Leeds in the same year, Mr Arthur Henderson referred specially to the matter. Speaking at Cromer a few months later, he again dealt with the question in its relation to agriculture.

In the summer of 1922, a Labour Party Speakers' Handbook was issued, seven pages of which were devoted to a clear and complete statement of the case. The technicalities of the question were discussed, and examples were given of the exactions of landlords, which supplied plenty of powder and shot for prospective candidates. By December, the country was in the throes of a General Election, the Labour Party's Manifesto containing the following paragraph: "Taxation of Land Values will secure to the community socially-created wealth now diverted to private hands." At this election, Mr Arthur Henderson lost his Widnes seat, and in January, 1923, contested the Newcastle East bye-election, which he won with a majority of 4,384. During the progress of the campaign he made two lengthy speeches on the Land Question, dealing exhaustively with the matter in its relation to taxation, rating, housing, unemployment and industry.

In August, 1923, the United Committee for the Taxation of Land Values convened an International Conference in Oxford. Mr Arthur Henderson was invited by the United Committee to address the members, but being unable to accept the invitation, he sent a letter expressing his adhesion to the principle, and dealt with the relation of the Land Question to the social and economic problems with which the country was faced. The letter received a very extensive press, the *Morning Post* publishing it in full and devoting half a column of the leading article to criticism. The *Daily Telegraph* was equally interested, and drew attention to the letter in a full-column leader, and, in addition, published a lengthy criticism by its Agriculture Correspondent. It was clear that the landlords were up in arms against the suggestion that the Ark of the Covenant should be touched. The letter was also published in full in several Continental papers, and the American *Freeman*, a weekly journal of a Radical colour, made favourable comments in a special article.

In the summer of 1923 Mr Ramsay MacDonald, M.P., Chairman of the Parliamentary Labour Party, appointed a Committee "to consider and report upon what system of land ownership, taxation and rating would secure to the community the maximum benefits from the land." The members consisted of Mr W. Leach, M.P. (Chairman), Mr A. V. Alexander, M.P., Rt Hon. Noel Buxton, M.P., Mr George Dallas, Dr Hugh Dalton, M.P., Mr T. Mardy Jones, M.P., Miss S. Lawrence, L.C.C., Mr A. MacLaren, M.P., Mr R. Murray, M.P., the late Mr E. D. Morel, Prof. R. Richards, Mr Ben Riley, M.P., Miss Picton Turbervill, Mr R. B. Walker, Rt Hon. J. Wedgwood, D.S.O., M.P., with

Mr Arthur Greenwood, M.P., and Mrs Barbara Wootton, Joint Secretaries. The Committee held a large number of sittings, and took oral evidence from Mr A. W. Madsen representing the United Committee for the Taxation of Land Values, Mr Joseph Hyder representing the Land Nationalization Federation, and Mr R. L. Outhwaite of the Commonwealth League. In addition, two members of the Committee, Mr Robert Murray, M.P., and Colonel Josiah Wedgwood, D.S.O., M.P., also gave evidence. The Committee also discussed a considerable body of printed and written memoranda bearing upon the terms of reference. Unfortunately, the General Election of 1923 interrupted the deliberations of the Committee, but a Draft Report was hurriedly prepared and presented to Mr Ramsay MacDonald. A summary of the principal recommendations was appended which afterwards formed the basis for the Land Policy Section in the "Notes for Speakers" issued during the Election Campaign. The recommendations included the re-establishment of the Land Valuation Department, which had been scrapped by the Baldwin Government in 1923, and a demand that a national land valuation be put in hand at once. It was further recommended that a national flat rate land tax be imposed at the outset at the rate of one penny in the pound on the full unimproved capital value of all land, and that local authorities should be given the power to levy a local flat rate on all land values within their areas. Provision was also made for the purchase of land by national and local public authorities.

It is a matter of history that Mr Baldwin's Government suffered a severe defeat at the polls, and the King asked Mr MacDonald to form a Government. When making his first speech in the House as Prime Minister, Mr MacDonald announced the plans and intentions of the new Government, and indicated that the land question would be dealt with at the earliest possible moment. In referring to the expenditure of the Road Board, he stated that it would vastly increase the wealth of the country, more particularly the land, more particularly the power put into the hands of the owners of land to exact an enhanced rent out of the capital expenditure found by the nation at large. That, he said, would have to be tapped; some of it would have to go back into the national resources.

The statements of the Prime Minister stimulated activity in the House amongst Labour and Liberal Members interested in the taxation of land values; and within a short while a Land Values Group was formed. After several meetings, it was decided to ask the Chancellor of the Exchequer to receive a deputation, and on the 26th May, 1924, Mr Philip Snowden met members from the Land Values Group in his room at the House of Commons. A memorandum was presented expressing a hope that the Chancellor would be able to make the necessary provision for a tax on land values in the forthcoming Budget. He was assured that he would receive support from all progressive sections in the House, who would be prepared to spend nights as well as days in assisting him to press the matter forward. The Chancellor replied that he was in general accord with the aims of the deputation, and he adhered without qualification to the statement which he had made the previous year, that it was desirable to obtain for the public the enormous social economic value of the land. The Labour Party was pledged as a party to deal with the matter at the first available opportunity, and the subject therefore resolved itself into one of practicability, and immediate practicability. Circumstances prevented his making any promise in regard to the forthcoming Budget, but he assured the deputation that the arguments which they had placed before him would receive

his earnest and most sympathetic consideration.

On the 29th April, 1924, Mr Snowden presented his Financial Statement to the House, and during his speech expressed regret that, owing to the short time the Labour Government had been in office, he had not been able to insert in this Budget a full and detailed scheme for land valuation and taxation. He wanted the proposals, when they were submitted to Parliament, to be thorough, well thought out and, at the same time, as simple as possible. The necessary preliminary work had already been begun, and would be carried on without delay. He regarded land value taxation as important from the point of view of unemployment, housing and other reforms, and assured the House that there would be no unavoidable delay in bringing the question to a direct issue.

Within six months, circumstances compelled the Prime Minister to dissolve Parliament. Mr Snowden made several speeches during the election on land value taxation, and made a special reference to it in his election address. The following is the relevant quotation:—

"In my Budget speech I gave a definite assurance that if I were in office next year, I would deal with the question of the Taxation of Land Values. If we had not been interrupted by a General Election, I should have introduced a Bill in the Autumn Session for the restoration of the powers of the Land Valuation Department which were taken away by the last Tory Government. Considerable progress has been made in working out a scheme for the Taxation of Land Values, and if I am Chancellor of the Exchequer next Spring, I shall certainly bring forward this very important reform."

Unfortunately, the Labour Government was defeated, and Mr Snowden's intention of introducing a measure for Land Value Taxation in the 1925 Budget was frustrated.

TWO MUNICIPAL CONFERENCES

Bradford and London

Thirty-one Yorkshire Local Authorities have been invited to send delegates to the Municipal Conference convened by the Bradford City Council for 28th February. Councillor Leach will move the Resolution:

"That this Conference is strongly of opinion that the existing system of Rating should be altered so that Local Authorities shall be empowered to levy rates upon owners in respect of the values of sites within their respective Areas with a view to (a) effecting a reduction in or abolition of Local Rates payable at present by the occupiers of hereditaments, and (b) securing that the public shall benefit from increased site values which arise as a result of the growth of the population; And That a copy of this resolution be sent to the Prime Minister and the Chancellor of the Exchequer;

"And Also that the Council of each County, County Borough, and Borough in England and Wales be requested to pass a resolution in similar form."

Another important Conference being held this month is that convened by the Association of Municipal Corporations to deal with the problem of the slums. The Conference meets in the Guildhall, London, on 28th February.

A Free Copy of "Land & Liberty" is an Invitation to become a Subscriber. Monthly 3d.; by Post 4s. per Annum.

THE PROBLEM OF THE ROOF TREE

By the Rev. Richard Free

Vicar of St Clement's, Fulham

[One of the many Churchmen in London who replied to the recent communication from the United Committee bearing on Housing Sunday, and recommending Henry George's Address, *Thy Kingdom Come*, was the Rev Free, of St Clement's, Fulham. He wrote: "I have been a supporter of your cause for many years, and in 1904, under the title 'The Problem of the Roof Tree,' a chapter in my book *Seven Years' Hard*, I declared in substance that the taxation of land values was the only way out of our housing difficulties." The Rev Free's book has been many years out of print. He has kindly provided us with a copy and we are glad to reprint some telling passages from the chapter he mentions.—EDITOR, *Land & Liberty*.]

I, for one, decline to believe that the poor are, in any way, more depraved than the rich; but I solemnly assert that they have less chance of fighting against their depravity. The cause of overcrowding must be sought elsewhere.

It will be found in high rents. The East End working-man pays for house-room a sum out of all proportion to his income. From a quarter to a third of his weekly wage goes to his "landlord." Try to realize what that means. Say your income is £400 a year. You would only be in the position of vast numbers of your fellow-citizens if for the most inadequate accommodation you were obliged to pay not less than £100, and possibly as much as £130 a year. This you could do only by sub-letting. And that is precisely what the working-man does. . . . He would naturally prefer to continue occupying a house all to himself; but his slender resources would break under the strain. The object of his landlord is to wring from him the highest possible rent for the poorest possible accommodation; and his own object is to use the available accommodation to its utmost possible limit. Thus room, house, street, neighbourhood, become overcrowded; and dirt, disease, and death have their fell way. High rents are the direct cause of overcrowding.

In spite of the schemes without number for the solution of the housing problem, the problem is still with us, a Sphinx's riddle of disheartening complexity. Where shall we look for a satisfactory answer? Not to the making of slums by the clearing of slum areas. Not to the creation of overcrowding by the erection of temporary shelters. Not to the bribing of the worker with our left hand, while we bleed him with our right. Not to the reduction of the number of would-be tenants. Municipal experiments are hopeless. Philanthropical experiments are hopeless. The on-rushing multitude has nowhere to lay its million heads, and we grow hysterical at the sight. "Where shall we look for our salvation?" we cry. And the only answer is, "To the land."

"Ah, yes! to the land!" we say. "Of course! What more simple? Let us buy land where it is nice and cheap. There, in the near country, lies any quantity of it. We will buy square miles of it, we will; and we'll run trams and trains to it, we will; and our poor dear working people shall be housed at last!"

What a pity it is that such a charming scheme should be so useless! And why useless? Because cheap land is dear land the moment anybody wants it; only land that nobody wants is cheap. The effect of purchasing land for building purposes on the outskirts of our cities would be to raise the value, not only of all the land in the neighbourhood of the purchase, but also of all the

land in the neighbourhood of the trains and trams running to it. So the last state of us would be worse than the first. Not thus will the land solve the housing problem.

We must go down to the very origin of things, and ask, "Whose is the land? How should it be used?" And I believe the answers to those two questions will be found to be: First, the land is the property of the whole nation, and not that of individuals, many or few; and, secondly, the land must be used for the benefit of the whole nation, and not for that of individuals, many or few. There are certain things, such as air and light, which, because they are essential to life, belong to mankind by natural right, and are at the disposal of all who live. No one is allowed to appropriate them and lease them for gain. So, one day, it ought to be—so, one day, it shall be—with land. Land, being essential to life, should be at the disposal, under proper regulation, of all who live; and it ought to be just as impossible to sell land as it is, happily, impossible to sell air and light. But it is not impossible to sell land, as we know too well; and the unholy traffic goes on apace, the law aiding and abetting. So long as the law remains as it is, so long will the philanthropist be deterred from building houses for the poor; and so long will the speculating landowner find it to his advantage to delay building until it suits his purpose. The true solution of the housing problem, as of all human problems whatsoever, is to put to use, to the highest possible use, everything that we possess. We shall escape so long as we use to the best of our ability, even though that best be imperfect; but how shall we escape if we neglect?

"But surely," interrupts the reader, "there is nothing to neglect; every available square foot of land, at least in the London area, either is already covered with houses, or is in process of being covered."

Not so. There are, at this moment, thousands of acres lying idle. Why is this land not built upon? The answer is, that it is too dear. Think of that. The rich man holds these precious acres, which would bring health and comfort to those thousand-thousand Londoners who need to be decently housed. To the cry of the thousand-thousand the rich man turns a deaf ear. Like the dog in the manger, he cannot enjoy the land himself, and he will not let anyone else enjoy it. The law gives him every encouragement to behave in this unseemly fashion, recognizing two kinds of land: that which is built upon, and that which is not built upon. Land which is built upon is assessed at its building value, which is from £40 to £50 per acre; land which is not built upon is assessed at its agricultural value, namely, £3 to £5 per acre. It is therefore to the interest of the owner, other things being equal, to let the land alone until its price rises. The longer he holds it, the more valuable it becomes; and its value is enhanced, not because he does anything to make it so, but because the workers in its neighbourhood do everything to make it so. He is sure to reap in due season; and he will reap, not according to his own sowing, but according to that of other people. If his price is not accepted to-day, it will be accepted to-morrow, or next month, or a year hence, or ten years hence. He can afford to wait until that day when, in answer to the cry of the worker for a roof over his head, the required price will be forthcoming. In a terribly literal sense, other men have laboured, and he has entered into their labours; and he actually withholds the land from the people who have made it valuable, and because they have made it valuable.

What practical effort can be made in the direction of limiting the individual's power over the land, and so

releasing it for the use of the community? The answer is simplicity itself: the cause of overcrowding being the rating of unoccupied land at its agricultural and not at its building value, the cure of overcrowding will be found in rating unoccupied land at its building and not at its agricultural value. The State must insist that the landlord bear his share of the taxation. At present he escapes with the merest travesty of taxation, no matter how his land has increased in value without any effort on his part; while the workers, whose diligence has raised the price of his land, have to bear an intolerable burden. To leave unoccupied land practically untaxed, as the law permits it to be at present, is to endow with a great privilege the already privileged, and to saddle with a heavy burden the already overburdened. Since money must come from somewhere, obviously if it does not come from the rich, it must come from the poor; so that the poor are not only the effective instruments of the increased value of land, but are taxed because they are. Economically it would have been better for them had they not been industrious, but had left the land in its primitive condition.

For example, thirty years ago, a wealthy speculator named Alick Shinder bought a piece of land in the East End for which he paid £200 an acre. This land is now in the midst of a working population, whose industry has raised its value to £700 an acre. For the sake of argument we will suppose that Shinder may lawfully claim the £500 increment; although, as a matter of fact, the sum represents not his work but that of other people. Let him have his £700 per acre, however; but let the State, as a matter of simple justice, rate him on the basis of £700 per acre, and not, as at present, on the basis of £200. That is all that is asked; and, simple though it appears, it would be sufficient to change the whole of the working-man's outlook.

At present he is incredibly hampered, and not least by his self-styled friends. These well-meaning persons make great efforts to get the working-man's wages raised—and allow the increment to drop into the landlord's pocket. They are eloquent in their advocacy of free trade—and leave the source of all trade, the land, under the thumb of the speculator. Meanwhile, their *protégé* is attempting the impossible. He gallantly runs the race that is set before him; but the faster he runs, the heavier he is handicapped. He works with a will, remembering the rest that follows labour; but the harder he works, the less chance has he of rest. He scrapes and saves for the days of weakness that are coming; but the more he earns, the more he is mulcted of his earnings.

If we would raise the working-man, we must house him; and we shall never succeed in housing him until we have given the authorities power to say to the landlord—

"Your land is wanted by the community. You may do two things with it, but not a third. You may build on it; you may let us build on it; but *you shall not leave it alone.*"

TWO HANDY ABRIDGMENTS

- I. An Outline of Progress and Poverty
- II. The Land Question.—By Henry George

Each 32 pages. Each One Penny

ARRANGED BY WILL ATKINSON

Special terms—5s. per 100 post paid

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES LTD.

Formation as a Company

The United Committee recently celebrated its twenty-first birthday, having been formed on 23rd March, 1907, as a central body to promote the Taxation of Land Values in association with the existing Leagues and in particular to strengthen the work of the Leagues and of correspondents in all parts of the country by co-ordinating and initiating activities over the whole field of propaganda. Up to the present the United Committee has existed as a group of individuals who naturally had no power to act in a corporate capacity. It was deemed desirable, in view of developments in the work and its responsibilities, to give the United Committee a definite legal status and a permanent constitution by which it would be empowered, among other things, to administer trusts and bequests for advancing the objects it exists to promote. The form of incorporation is in accordance with the statute rules applying to associations organised for political propaganda—namely, as a Company "limited by guarantee and not having a share capital"; and as such the United Committee was registered on 23rd January at Somerset House. In all other respects the Committee carries on its work as heretofore, and it is now in a position to appeal with added security for the financial support necessary to maintain and extend the scope of its operations. In this regard it cannot be too emphatically stated that the United Committee is a purely educational association making opinion as it can through the financial means placed at its disposal by voluntary contributions.

OBJECTS

Clause 3 of the Memorandum of Association sets forth among other matters as follows:—

To promote economic freedom and social justice by publishing, advocating and maintaining the principles and policy of Land Value Taxation and Free Trade as expounded by Henry George.

To secure discussion and consideration of the said principles and their probable effect upon social welfare; to assist in all proper ways to establish the same in practical operation of law; to aid in the education of the public in the science of political economy and sound principles of taxation (according to the published works of Henry George); and for these purposes to establish and main such facilities as may be necessary for publishing, lecturing and educational activities, and/or to give aid to individuals or other organizations with similar objects and to do all other acts that may tend to further the objects named.

To undertake and execute any trusts which may lawfully be undertaken by the Association and may be conducive to its objects.

The income and property of the Association, whencesoever derived, shall be applied solely towards the promotion of the objects of the Association as set forth in this Memorandum of Association, and no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise howsoever by way of profit, to the members of the Association; provided that nothing herein shall prevent the payment, in good faith, of reasonable and proper remuneration to any officer or servant of the Association, or to any member of the Association, in return for any services actually rendered to the Association.

MEMBERSHIP

The list of members is as follows, those starred being the Members of the Executive:—

- E. E. Belfour, 21, Greencroft Gardens, London, N.W.6.
 Herbert A. Berens, Innesfree, Chipstead, Surrey.
 Richard Brown, 2, Bradmore Way, Brookman's Park, Herts.
 Peter Burt, Hollybank, Bothwell, Glasgow.
 H. G. Chancellor, 15, Crescent Road, London, N.8.
 * Jabez Crabtree, West Riddlesden Hall, Nr. Keighley, Yorks.
 * Charles E. Crompton, Newbie, Annan, Scotland.
 * George Crosoer, 4, Lytton Avenue, Letchworth, Herts.
 Eustace Davies, 27, Park Place, Cardiff.
 * F. C. R. Douglas, 8, Cambridge Road, London, S.W.11.
 Dudley Fielden, Crix, Cattlin's Lane, Pinner.
 E. M. Ginders, "Summerfield," Kersal Bar, Manchester.
 * Sir Edgar Harper, Point House Club, The Grove, London, S.E.10.
 W. Becket Henderson, Ravenshawe, Skipton, Yorks.
 G. G. Houghton, 45, Braithwaite Road, Birmingham.
 * Louis P. Jacobs, 2, Eaton Gardens, Hove, Sussex.
 R. W. Jenkins, Netherside, Bradwell, Derbyshire.
 * W. R. Lester, Keynes Place, Horsted Keynes, Sussex.
 B. A. Levinson, 199, Piccadilly, London, W.1.
 J. H. McGuigan, 41, Telephone Road, Portsmouth.
 E. J. McManus, 47, Oxford Road, Waterloo, Nr. Liverpool.
 A. W. Madsen, 33, Oxford Road, London, S.W.15.
 J. M. Marston, Bungalow, Oxspring, Penistone, Yorks.
 * Ashley Mitchell, Glengarry, Almondbury Bank, Huddersfield.
 John Paul, 12, Enmore Road, London, S.W.15.
 P. Wilson Raffan, 22, Denbigh Place, London, S.W.1.
 William Reid, 67, West Nile Street, Glasgow.
 Fred Skirrow, Compton Buildings, Bow Street, Keighley.
 * Charles H. Smithson, Laurel Farm House, Totteridge, London, N.20.
 Rev. Mervyn J. Stewart, Vicar of Manuden, Stansted, Essex.
 F. K. Sykes, "Edgerton," Gerrards Cross, Bucks.
 * Fredk. Verinder, 376/7, Strand, London, W.C.2.
 G. B. Waddell, 13, Princes Street, Pollokshields, Glasgow.
 A. H. Weller, 11, Piccadilly, Manchester.
 Chapman Wright, 20, Cannon Street, Birmingham.
- The officers of the United Committee are W. R. Lester and Charles E. Crompton, Hon. Treasurers, and John Paul and A. W. Madsen, Secretaries.

Progress and Poverty. By Henry George. An Inquiry into the Cause of Industrial Depressions and of the Increase of Want with Increase of Wealth—the Remedy.

Kegan Paul Edition, paper covers, 2s.

Everyman Edition, cloth, 2s.; reinforced cloth, 3s.

Abridged Edition, by Anna George de Mille. Cloth 2s. (Postage 2d. on each of above.)

Social Problems. By Henry George. 2s. (Postage 2d.)

The Labour Question. An Abridgment of "The Condition of Labour." By Henry George. Harry Llewelyn Davies Memorial Edition. 3d.

THE HENRY GEORGE FOUNDATION OF GREAT BRITAIN

Created by Settlement of £10,000

We are proud and glad to announce the establishment of the Henry George Foundation created by Settlement under Trust Deed made on 24th January between Mr Louis P. Jacobs and the United Committee for the Taxation of Land Values, Ltd. A Trust Fund amounting to £10,000 has been transferred by Mr Jacobs to the United Committee as Trustee to be administered for the specific objects named in the Deed—the publication, circulating and advertising of the works of Henry George and of related literature. This settlement follows immediately upon the incorporation of the United Committee as a company and the powers thus given it to undertake and execute any trusts for advancing the Henry George movement. From the Committee's point of view the Henry George Foundation comes into existence to develop and extend, to a degree heretofore not possible of contemplation, a most important branch of its activities, incidentally of course stimulating and increasing the work of the Committee in every other direction. To the movement as a whole, the new Foundation, for the service it will render, is a gift that every adherent will acknowledge to the generous founder with more than praise. To Mr Jacobs himself it is the occasion to which he has long looked forward for an added effort to bring before the wide public a fuller understanding of the cause of industrial distress and the remedy.

Already there has been established in America the Robert Schalkenbach Foundation (under the testament of the late Robert Schalkenbach) to spread the knowledge of Henry George's teachings. A few months ago we were able to welcome the Henry George Foundation of Australia created by the £20,000 Settlement of Dr Edgar W. Culley of Melbourne. Our fraternal organizations in America and Australia and our co-workers the world over will, we are certain, heartily greet the Henry George Foundation now established in Great Britain.

In the preamble of the Trust Deed Mr Jacobs explains that he has been actuated by the conviction that the principles expounded by Henry George in his published works offer the only true basis for the establishment of Economic Freedom and Social Justice and if and when applied will lessen undeserved poverty and promote peace between the Nations and between the classes within each country and generally contribute to the happiness of mankind. He is of opinion that the judicious publication of the works of Henry George and of other literature in furtherance of his principles is and will continue to be a valuable means of making widely known those principles with a view to their becoming adopted and applied as law, and that, for the purpose of propagating the said principles, publicity and advertising are a medium of the first importance.

The Trustee (the United Committee for the Taxation of Land Values, Ltd.), accordingly agrees that the income arising from the Trust Fund will be applied by the Trustee toward the cost of publishing such of the works of Henry George as the Trustee may from time to time decide; the cost of distributing any of such works; the cost of advertising such of the said works as the Trustee may from time to time decide; the cost of producing and/or publishing and/or distributing and/or advertising such other literature (as defined in the Deed) as in the opinion of the Trustee it shall be advisable to produce, publish, distribute, or advertise in order to propagate the principles of Henry George, and with the object of securing their ultimate application in statutory enactment. The sum of £100 each year is earmarked for the administration of the Trust.

It is well to point out and make clear that the Foundation is established for its own particular purpose and having its own resources, to be used solely for that purpose. The Fund, therefore, contributes no part of the Committee's own revenue required to carry on its general work and to maintain *Land & Liberty*. The Settlor has been able to make this special provision for the Foundation particularly in view of his expressed intention to continue the support he has (so regularly and generously) given to the organization and to the Journal itself. The Foundation offers to the United Committee additional work gladly undertaken and new scope to fashion the correct thought without which, as Henry George himself so truly says, "there cannot be right action."

The Trustee is empowered to apply any part of the capital of the Trust Fund in each year to the purposes specified subject to a limit of capital expenditure in each year so as to spread the total of capital and interest in equal sums as nearly as possible over a period of ten years. It is the intention and wish of the Settlor that the advertising to be paid for out of the Trust Fund and the income thereof should be constant and continuous during the said period of ten years, and in prominent and widely read newspapers and periodicals, inasmuch as the object sought by the Settlor is to direct the attention of the general public to the principles of Henry George and its consequent education in those principles, believing as he does that "Once a truth is fully grasped by mankind it can as little disappear from its mental horizon as a star can cease moving in the firmament."

A further clause in the Deed has the important provision that the Trustee may accept and administer any further trust moneys and trust securities which may hereafter be paid or transferred to them whether by the Settlor or any other person or persons jointly with the Trust Fund or in continuance thereof for the purposes aforesaid and for any other purposes directly in furtherance of the movement for the adoption in legislative enactment of the principles of Henry George with the intent that the Henry George Foundation may be continued and enlarged.

The Founder

Mr Louis P. Jacobs has been a member of the United Committee since 1914, having come in that year from Australia to settle in the Home Land. His personal contact with the movement in Great Britain was made during a visit in 1911, when he came as one already well known as an ardent adherent of Henry George's principle and policy by his great interest in the work of the Melbourne League. He was brought into the movement by the late Max Hirsch, of whose memory, influence and inspiration as a leader of men he always speaks with gratitude and the warmest affection.

"Protection or Free Trade"

The first undertaking of the United Committee, acting for the Henry George Foundation, has been decided. It is to arrange as early as possible for the publication of an abridged edition of Henry George's *Protection or Free Trade*. The original work, which comprises 356 pages, will be curtailed to approximately 160 pages. The abridgment is now ready for the printers. It is work that requires care in preparation, and while we have had many inquiries for the book, and publication is an urgent matter in view of the fiscal issue being so prominently before the people, the indulgence of our readers is besought. It is hoped to have the book out during March at the published price of 6d. per copy and every agency will be recruited to give it the widest possible circulation.

APPLICATION OF THE LAND VALUE POLICY IN VARIOUS COUNTRIES

Summary of Progress Made

(Appearing also in the new Pamphlet, "*The Sheffield City Council and Land Value Rating*," published by the United Committee.)

The case put forward by the Sheffield City Council that the value of land is public property and should be a special source of public revenue has the support of numerous municipalities and other local authorities in Great Britain. Land Value Taxation for national and local purposes, and in town and country alike, is the means to get rid of rates and taxes on buildings and improvements, to set trade and industry free from existing tax burdens, direct and indirect, and to liberate labour and capital from the exactions of land monopoly. Testimony to the social and economic benefits of this policy comes from many countries where it has already been put partly into operation. The following is a brief summary of progress made, which in some of the countries named is considerable, especially in regard to local taxation.

Denmark

Valuation of the whole country is made and revised every five years, showing separately the capital value of land apart from buildings and improvements. Under the Act of 1922, a small and uniform national tax is levied annually on the assessed value of all land, urban and rural. Under the Act of 1926, the local taxation on landed property is now levied at a higher rate on land value than on buildings and improvements. In the country districts, adding parish and county taxation together, the land value rate averages 4d. in the £ of capital value (equivalent to 6s. 8d. in the £ of annual value); the result is to give corresponding relief to improvements and to local income tax payers. In the towns, the local land value rates may go up to 1½d. in the £ of capital land value, which is the rate now in force in Copenhagen.

New Zealand

All land value is assessed in town and country alike for the purposes of the Dominion land tax. The levy of local taxation on land value depends on the decision of the ratepayers themselves. The Act of 1896 permitted the transfer of most of the rates to land value. By the Act of 1911 this power was extended to all local rates. The system is now in operation, with partial or total exemption of improvements, in 77 of the 120 boroughs, in 54 of the 123 counties and in two-thirds of the road districts and local boards. Wellington, the capital city, levies all its local taxation on land value, the same being the case in the 81 other boroughs, counties, etc., that have had successful polls of ratepayers since 1911.

New South Wales

The Acts of 1905 and 1906 required all municipalities and shires to levy their general rates on the value of land apart from buildings and improvements—at least 1d. in the £ of capital land value in the municipalities and at least 2d. in the shires. By those Acts, local councils were given the option to levy the rest of their rates on land value and speedily did so, with the result that over the whole State, with very few exceptions, local taxation raised by municipal and shire councils is on land value only. The city of Sydney under a separate law began to apply the system in 1908 and carried it fully into operation in 1916. How Sydney

has benefited by the change is well told by the Mayor of Strathfield, Mr J. R. Firth, in the pamphlet *Land Value Taxation in Practice* (1d. or 5s. per 100), published by the United Committee. In New South Wales, the only local taxation still levied under the old system is that raised by the independent Water and Sewage boards serving the districts around Sydney and Newcastle. A strong agitation is now in progress to bring those boards into line with all the local councils by levying the water and sewage rates, like the council rates, on land value alone.

Queensland

Since 1902 all local authorities, whether urban or rural, have been obliged to rate land value only and in the assessments buildings and improvements are entirely ignored. This system of obtaining the local revenues applies also to the rates for water and sewage in the metropolitan area. Thus in Brisbane, the capital city, the rating of land values provides for the payment of all local services of whatever nature.

Other Australian States

In VICTORIA and SOUTH AUSTRALIA, municipalities and shires or district councils have power to rate land value and a number of local authorities have made use of the option, including eleven municipalities and three shires in VICTORIA and thirteen municipalities in SOUTH AUSTRALIA, where also various district councils (rural areas) have adopted land value rating by the votes of ratepayers who are mostly farmers.

South Africa.

All assessments are made so as to show separately the capital value of land. In the TRANSVAAL, municipalities and village councils are required to levy a rate of at least 1d. in the £ on land value, and no tax may be put on improvements that is not equalled by an additional land value rate, which may be further increased for the further relief of improvements. Many local authorities levy on land value alone, including Pretoria, the capital, and Johannesburg, the largest city. In the ORANGE FREE STATE, where optional powers are given, Kroonstad has decided to adopt the land values system. In NATAL, Durban levies 3d. in the £ on improvements and 6d. in the £ on capital land value. In the CAPE PROVINCE, East London levies its rates so that buildings are taxed only half as much as land value. In these as in all cases mentioned in this review, the value of the land is assessed and taxed whether it is used or not.

British Columbia

Most of the local revenue is derived by a direct charge on land value. In 26 of the municipalities (city and district), improvements are altogether exempt; in 11 municipalities, land is taxed at full value as everywhere else (always whether it is used or not) and improvements are taxed at one-tenth to one-third of their value. In the remaining 25 municipalities, the rates are levied on the full value of land and on half the value of improvements.

Other Canadian Provinces

In MANITOBA, ALBERTA and SASKATCHEWAN, the general practice is to levy local taxation in the rural districts on land value; by far the greater part of the local revenue is obtained in that way. In the cities and towns, all land is taxed on an assessment of full capital value and the tax on buildings and improvements is correspondingly reduced to two-thirds in MANITOBA, and to such an extent in the other Provinces as the local

councils may decide. Edmonton, the capital of ALBERTA, relieves 40 per cent of building value from taxation; and in Regina, the capital of Saskatchewan, the relief amounts to 70 per cent of building value.

Pennsylvania

In the cities of Pennsylvania, as in most American cities, land value is shown separately in the valuation roll. Pittsburgh and Scranton, under a special law, have been able to use this assessment to reduce the city taxes on buildings and correspondingly increase the tax on land value. The process has been carried through stage by stage since 1913 to the point of taxing land value twice as high as buildings. The result has been to transfer from buildings to land value no less than \$2,400,000 in taxation, a very considerable item out of a total budget of 15 millions. The effects are described in the pamphlet *The Pittsburgh Plan* (1d. or 5s. per 100), obtainable from the United Committee offices.

The British Municipal Movement

The following are a few of the municipal authorities in Great Britain which in recent years have declared themselves in favour of Land Value Rating:—

Aberystwith	East Ham	Musselburgh
Anstruther	Elie	Newcastle
Banff	Galashiels	Poplar
Barrow-in-Furness	Glasgow	St. Pancras
Battersea	Glyncorrwg	Sheffield
Bermondsey	Grimsbay	Stonehaven
Bradford	Hawick	Swansea
Bury	Hull	Tottenham
Camberwell	Islington	Walsall
Cardiff	Inverness	Warrington
Cleethorpes	Jedburgh	West Bromwich
Crewe	Keighley	Wigan
Darlington	Leeds	Woolwich
Deptford	Leigh	Worcester
Dewsbury	Leven	Glamorgan C.C.
Dingwall	Lochgelly	Isle of Wight C.C.
Dover	Manchester	Monmouth C.C.
Ealing	Merthyr	Pembroke C.C.

GAMBLING IN LAND VALUES

University Liberals Give a Lead

Many newspapers noticed and reported the proceedings at the Conference of the Union of University Liberal Societies in Glasgow on 5th January. Nine universities were represented.

Mr H. B. Tanner, Cambridge, drew attention to the exploitation of Blackpool ratepayers in the high prices demanded for land. The town, he said, was growing with bewildering rapidity. Roads were being built in all directions, and shameless, iniquitous gambling and profiteering people in the know were buying land in places likely to be required for roads simply to hold it in order to demand an exorbitant price. This was retarding the development of a town of great importance to Lancashire, which was perhaps the most depressed and unfortunate county in England.

Miss Stirling, Aberdeen, said that under the present system the enormous increase in the value of land, due not to any effort on the part of the owner of the land, but to the industrial development of the community, was an evil case of monopoly which was inconsistent with any democratic policy. She suggested that a detailed and comprehensive scheme for the taxation of such enhanced land values should be worked out as soon as possible.

Mr J. C. Niven, Aberdeen, suggested that the

said it was monstrous that the London County Council should have to pay a million pounds for an acre of land in Piccadilly. Manchester Corporation had been similarly penalized in connection with the construction of new roads, and the position in Glasgow was probably worse than in any other city.

A long discussion followed as to the best ways and means of securing the desired end. A considerable divergence of opinion was revealed.

A proposal by London, which did not meet with approval, was that the tax should not be an annual imposition, but should be levied each time the landlord or tenant changes, because until this happens the landlord derives no benefit from enhanced value. Each time a change of owner or tenant occurs, it was further suggested, a division of the increase should be made between increase in value due to landlord's improvements and increase in value due to no effort on the landlord's part.

A resolution moved by Mr E. Heywood, Manchester, was adopted declaring that "the principle of taxing the annual value of land apart from improvements made by the owner should be substituted for the present system of taxing the capital value." Although the wording of the resolution might have been made clearer—the present system taxes *composite*, not "capital" value—it clearly rejected the ridiculous and mischievous if not entirely unworkable "increment" tax which is a travesty of land value taxation; and demanded taxation levied annually on the value of land whether used or not. In speaking on his resolution Mr Heywood referred to Blackpool. Owners of old buildings were boarding them in, he said, and letting the hoardings to be plastered over with advertisements by billposting companies. Thereby the owners were contributing to the disfigurement of the countryside, enjoying big revenues, and though not paying taxes, depriving the community of money.

There was added to Mr Heywood's resolution a demand for measures to secure compulsory purchase of land by municipal corporations for town-planning and development; to allow the community to obtain the full enhanced value of improved land; and to ensure security and fair rents for tenants of the corporation "after the analogy of agricultural land to be held under the Liberal land scheme."

We invite the University Liberals to give a lead to the parent or official party against these schemes of municipal land purchase and municipal land speculation "to secure enhanced values for the community," making rent courts and much other bureaucratic machinery necessary to protect the individual against the public authorities acting as landowners. The taxation and rating of land values will break down the monopoly. It will cheapen the land. It will bring rents and prices down to their natural level and no municipality or corporation is called upon to secure access for the individual citizen who only wants freedom to build upon and develop the land now withheld from use. When land value taxation is enforced, the landowners themselves will see to it that existing restrictions and obstacles are removed and that every encouragement is given both to municipal expansion and individual enterprise.

"LAND VALUE TAXATION IN PRACTICE"

The Story of New South Wales and Sydney

By Alderman J. R. FIRTH

Price One Penny.

12 pp.

From our Offices.

PUBLIC CONFERENCE IN GATESHEAD

The Conference on De-rating, Safeguarding and the Rating and Taxation of Land Values, convened by the Yorkshire and Northern Land Values League, while it did not come up to the expectations of the organizers, as far as attendance went, was none the less an effort well worth while and as one delegate stated publicly, "the seed has been sown," and sown in very fruitful quarters. The Conference was held in the Gateshead Town Hall on Saturday, 26th January.

There were close on a hundred delegates present, representing Co-operative Societies, Co-operative Women's Guilds, Co-operative Education Committees, Durham Miners' Association, National Union of Railwaymen, Labour Party, Labour Party Women's Sections, Trades Councils, Amalgamated Engineering Union, Railway Clerks' Association, N.U.R. Women's Guilds, Urban District Councils and Workmen's Clubs.

Mr ASHLEY MITCHELL, who presided over the Conference, read a number of messages from friends who were unable to attend.

He also read a lengthy message from Mr J. R. Firth, Mayor of Strathfield (Sydney), who wrote wishing success to the Conference, and his letter gave an instructive summary of the results of Land Value Rating in the city and suburbs of Sydney. "The population of the area," Mr Firth explained, "has increased from 550,000 in 1908, when Land Value Rating was first introduced, to 1,300,000 in 1928. Population has moved out, with no overcrowding, into the suburbs where land had formerly been held for a rise. The vacant areas have been peopled and the houses have spread themselves out, because the inhabitants have not been held in by a ring fence of monopoly prices for land. . . . The growing population has got land cheaper than it otherwise would, and this has ensured liberal space for each house, larger than was provided before the new system came into operation."

"The sub-dividers of land, brought into competition with one another by the working of land value rating, found that small lots did not sell readily; they had to offer generous-sized lots. . . . The new system has also made it easy for local governing bodies to acquire land for parks and other open spaces."

After giving particulars of the revenue secured from land value rating (over £5,000,000 in 1926 in New South Wales, Land Value Rating being universal throughout the State) Mr Firth maintained that: "In our view, the land has not been given by God to any particular person. The idea that land is a common possession is established, and while we have done something to turn a part of its value into the public treasuries we will not rest content until the whole value of land is devoted to the uses of the community. We want to remove all taxation from industry and trade, not least our preposterous Customs tariff which is the greatest of our handicaps. Our aim is to get rid of the protectionist incubus, to achieve real freedom of trade and the fullest freedom to produce knowing what material, moral and intellectual blessings Liberty has to bestow."

Councillor ANDREW MACLAREN, M.P., who was the first speaker, referred to the Government's proposals as one of the greatest frauds in the history of politics. They had come down to the House and made speeches showing how the burden of rates was strangling industry, a thing which the land values people in the House of Commons had been preaching for over a generation, and for which they had been laughed at, yet after making speeches by the yard to that effect about our vicious rating system, they bring forward a Bill which

does not alter by one comma anything in our rating system; it simply leaves it as it is, and takes money from one section of the community to put it in the pockets of another section.

Councillor HERBERT MAW, J.P. gave some telling instances of the manner in which public authorities are increasing the value of land by public improvements, only to find when they want land for housing or other purposes, that the net result of their expenditure has been to put fortunes into the pockets of the landowners. One case happened at Darlington where the Corporation had spent money in making roads through an estate of 250 acres of agricultural land, land which had changed hands at £7,000. The Darlington Corporation had spent thousands of pounds in opening the estate out, yet the chief result had been that when it was wanted for housing the price charged would result in a sum of £70,000 being collected by the owners of the estate, who had done nothing to improve it. "The landowner sleeps, but thrives."

Mr VIVIAN PHILLIPS, ex-M.P. for West Edinburgh and Liberal candidate for that division, made a most impressive speech drawing a picture of the way in which landowners are enriched by the increasing value of land due to the growth of population and to public improvements. "It is as if," he said, "the people kept throwing bank notes and treasury notes day by day on the land as a pure gift to the speculators."

In the discussion that followed a number of delegates took part, everyone roundly denouncing the De-rating Bill and the Protectionist Duties the Government had introduced. The speeches were an emphatic demonstration in favour of the Free Trade in its fullness.

Alderman F. C. R. DOUGLAS, Labour candidate for Yeovil, and Mr A. W. MADSEN concluded the proceedings with informing speeches in support of the resolution, which ended with the declaration that—

This Conference affirms its opinion that a just and equitable reform of the present rating system can only be obtained by an alteration in the basis of assessment for local rates, so that local authorities by levying a rate upon site values in their areas may reduce the burden on improvements, afford relief to all overburdened rate-payers and secure for the community those land values which the presence and growth of the community create.

That in the opinion of this Conference, taxes imposed upon imports, whether called safeguarding or Protection, constitute no remedy for unemployment, and that their extension to iron and steel would be economically disastrous. This Conference therefore declares that the existing taxes should be repealed at the earliest possible moment and that the true remedy for unemployment is to secure by means of a tax upon land values that labour and capital may secure easy access to land, the source of all wealth.

An evening meeting was held in the Town Hall at 7.30 p.m. with Mr Ashley Mitchell in the Chair. His able opening address and the speeches of Messrs Andrew MacLaren, M.P., A. W. Madsen and F. C. R. Douglas were heard with great appreciation.

Local newspapers gave the conference good notice in the way of reports. Mr Skirrow and Mr Lewis Smith, who had charge of the sales of literature, were pleased with the amount sold. Every credit is due to Mr Smith for the work he put into the organization of the Conference. Although suffering from a severe attack of influenza, he saw the arrangements through and sacrificed every moment of his time.

HAVE YOU ENROLLED AS A MEMBER
OF THE EDINBURGH INTERNATIONAL
CONFERENCE?

HOUSE OF COMMONS DEBATES

LOCAL GOVERNMENT BILL

(22nd January)

CONSIDERED IN COMMITTEE

Clause 54.—(Total exemption of agricultural land and buildings from rates).

Colonel WEDGWOOD (Labour): In this Clause the Government de-rate agricultural land and agricultural buildings, but they leave rated the farmhouse. On the principles which they themselves lay down they should de-rate the farmhouse and the farm buildings, but leave the rates instead upon the land value, which is in an entirely different category from the improvements created by labour on the land. In so far as the Government are de-rating the value of agricultural land, they are not cheapening the product of the farm, but they are putting the money which they remit into the pocket, in the first place, of the tenant farmer, and, certainly on any change of tenancy, into the pocket of the landowner. They are not thereby making the land more valuable, but they are making it more expensive for anyone who wishes to use it.

You are making it more difficult for the unemployed man, if he should want an allotment, a small holding, or a house, to get a piece of land, because the price of that land will be more. You are adding, not £4,500,000, but you are adding a capitalization of, say, 20 years' purchase of £4,500,000, or £90,000,000. You are adding that in one lump sum to the price of British land.

By de-rating this land you are putting into those people's hands even greater powers than they possess at the present time to keep people unemployed. You think of it as only affecting a few smallholders or allotment gardeners, but, in effect, it hits the whole of the productive working community in the country.

Everybody who looks at this question from the point of view of the public interest should reprobate and check any attempt on the part of the Government to select a certain body of people in the country for direct benefit at the expense of the vast mass of the people of the country.

Sir H. CAUTLEY: The right hon. Gentleman the Member for Newcastle-under-Lyme (Colonel Wedgwood) is incorrigible. I would, however, just remind him of a few things, though with no hope of changing his opinions. I would point out, first of all, that every argument that he has used on this Clause is equally applicable to the whole of the de-rating proposals in the Bill. Every argument that he has used, if true, would apply equally to business premises, and, according to him, the rents of those premises will go up if this Bill is passed.

Mr RILEY (Labour): All the evidence goes to show that, once tenancies are terminated, what is given passes straight away, not to the future tenant, but to the owner. I saw a paragraph in the *Manchester Guardian* three weeks ago with regard to the sale of a small holding in Cheshire, for which no less than £98 per acre was realized, an altogether unparalleled price. The only reason given was the advantage to be conferred by this Bill. I agree entirely with the hon. and learned Gentleman (Sir H. Cautley) that what applies to agricultural occupancies will apply to all kinds of tenancies, and in urban industrial premises the same thing is likely to occur where the occupier is not the owner. The people who will gain in the long run are those who own the premises. It is obvious that the occupying owner of a farm gains. He is relieved of the remainder of the rates, and he is under no liability to an increase of rent, whereas, if he sells, he realises. The same, of course, applies to all kinds of tenancies where the occupier is the owner. He gets the benefit.

PARLIAMENTARY SECRETARY TO THE MINISTRY OF HEALTH (Sir K. Wood): I hope that we shall have an opportunity of dividing on this Question. The right hon. Gentleman the Member for Carnarvon Boroughs (Mr Lloyd George) and Sir Herbert Samuel are still going up and down the country, not using the argument of the hon. Gentleman, but saying that to give this relief is wholly wrong, and that it is a mistake to do so.

into the hands of the landlords. These statements are still being made, but no Member of the Liberal Party in the House of Commons, during the course of these Debates, has got up and said so.

The issue is a perfectly plain one and was put quite fairly by hon. Gentlemen opposite belonging to the Socialist Party. They say, quite candidly, that they are opposed to it and believe that it is putting money into the wrong pockets. They still prefer to adopt their old policy, their retrograde policy, of ignoring what is going on around them and declining to give some relief to an industry which very badly wants it at the present time. I hope that agriculturists and farmers who are asking for this relief will note what the Socialist Party are doing to-night and scrutinize very carefully the Division list so far as this matter is concerned.

Mr TOMLINSON (Liberal): It has been assumed that because there was no increase in rent after the passing of those Acts (1896 and 1923) the benefit went to the tenant farmer and not to the landlord. I take strong exception to any such statement. If hon. Members will recollect the position of agriculture in 1896, they will remember that there was an outcry for reduction of rents from all sides, and relief was given in the Act, but in many cases it prevented the reduction of rents which otherwise would have had to be given. Just to the extent that that protected landlords from the necessity of granting any reduction of rent, so it as surely went into their pockets as if it had meant an increase in rent. The same thing happened in 1923. There was an outcry for a reduction of rent at that time, and further relief was given to agriculture by Parliament, and that just as certainly benefited the landlord by saving him from giving a reduction of rent as if it had meant an increase in rent. The statement that has been made so often from the Government benches that the fact that there was no increase in rent after the passing of the Acts of 1896 and 1923 is a proof that the benefit went into the pockets of the tenant farmer is a statement which ought not to be accepted without question.

Like other hon. Members, I have had instances brought to my notice where, during the past two or three months, when a tenant has applied for or taken a farm, he has been met with the statement: "Have you forgotten that after next year there will be no rates to pay?" In one particular case, a farmer bid the old rent, and the land agent, in my judgment very foolishly, said to the prospective tenant: "You will have to bid more rent or you will not be the tenant." "But I bid the old rent," said the farmer. "This is no time for asking for an increase in rent." The agent replied: "Have you forgotten that there will be no rates after next year?" That farm was let for £20 a year more than it was let for to the old tenant. That is a proof that the benefit is not always finding its way into the pockets of the occupier of the land.

Question put, "That the Clause stand part of the Bill." The Committee proceeded to a Division.

Major Sir GEORGE HENNESSY and Captain WALLACE were appointed Tellers for the Ayes; but, there being no Members willing to act as Tellers for the Noes, The Chairman declared that the Ayes had it.

POLITICS OF REASON

- No. 1. "The Just State," by G. Kumleben. 3d.
- No. 2. "The Better Security," by L. Nelson. 3d.
- No. 3. "Justice in Industry," by G. Kumleben. 6d.

This series of pamphlets explains a political system which will be of great interest to all who realise the necessity for land reform.

(The three copies for 1s. post free.)

"Public Life," 4, Penshurst Road, London, E.9

WHAT THE BRITISH LEAGUES ARE DOING

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

FEBRUARY, 1929

- Fri. 1st.—Chesterton, Staffs, and Knutton, Staffs : Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
- Thurs. 7th.—Clapton Branch Women's Co-operative Guild, Chesterton Girls' Club, 26, Lower Clapton Road, E.5 : Fredk. Verinder, "Taxation and Rating of Land Values." 3.15 p.m.
- Fri. 8th.—Tatke, Staffs, and Butt Lane, Staffs : Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
- Fri. 15th.—Audley, Staffs and Wood Lane, Staffs : Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
- Tues. 19th.—Cambridge : Public Meeting (see below).
- Thurs. 21st.—Silverdale, Staffs, and Halmer End, Staffs : Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
- Mon. 25th.—Well Hall Co-operative Room, Well Hall Road, Eltham : Sir Edgar Harper, F.S.I., F.S.S., "Land Nationalisation" (debate).
- Tues. 26th.—Church Room, Newhaven, Sussex : Sir Edgar Harper, F.S.I., F.S.S. 7.30 p.m.

Mr T. Atholl Robertson, F.R.G.S., a former President (and now a Vice-President of the League), ex-M.P. and now Liberal candidate for the Finchley Division of Middlesex, addressed a successful meeting for the Campaign Committee, under the auspices of the N. Edinburgh Liberal Association, in the constituency formerly represented by another League President, Mr P. Wilson Raffan. The meeting was reported in the *Edinburgh Evening News* 12th January, 1929.

On 18th January, he addressed the Birmingham Liberal Club, at a Luncheon Meeting, on Free Trade, Housing and Unemployment in their relation to the Rating and Taxation of Land Values. He had a fine reception, found some very keen friends of the movement, and helped to make some more. On the same evening, and on the same topic, he addressed two other meetings, viz., in the Yardley Division at Somerville Road Schools, and in the Sparkbrook Division at Stratford Road Schools. In each case, there was a good meeting at which the Liberal candidate was present.

In conjunction with the South London Ethical Society, and as a result of Sir Edgar Harper's recent lecture to its members, a Study Circle has been arranged. It is held at the offices of the Ethical Union, meets on alternate Fridays at 7.30 p.m., and is conducted by Mr W. R. Lester, M.A., a Vice-President, formerly President, of the League. The subjects are as follow :—

- Jan. 25th.—"The Case for Reform."
- Feb. 8th.—"Housing and the Land Question."
- 22nd.—"Unemployment and the Land Question."
- Mar. 8th.—"What is Property?"

Literature is on sale. Tickets free from the Ethical Union.

A Public Meeting, following on the President's recent visit to Cambridge, will be held on Tuesday, 19th February, in the Council Chamber, Guildhall, Cambridge. Sir Edgar Harper, F.S.I., F.S.S., will be the principal speaker. The chair will be taken at 8 o'clock by S. J. Hickson, F.R.S., formerly Professor in Manchester University and sometime President of the Manchester League.

LAND VALUES CAMPAIGN COMMITTEE

The following meetings have been arranged :—

FEBRUARY, 1929

- Sun. 3rd.—Poplar Town Hall, Newby Place (South Poplar Labour Party) : S. P. Viant, M.P. 8 p.m.
- Wed. 20th.—Ladywell Baths, Ladywell (East Lewisham Labour Party) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 8 p.m.

MARCH, 1929

- Fri. 1st.—Portsmouth, Congregational Hall, Queen's Road (Central Portsmouth Labour Party) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.
- Sat. 2nd.—Ilkeston Divisional Labour Party : Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
- Tues. 5th.—Putney Divisional Labour Party : L.C.C. School, Huntingfield Road (on Roehampton L.C.C. Estate) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 8 p.m.
- Thurs. 7th.—Co-operative Hall, Dartford (Dartford Div. L.P.) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.
- Mon. 11th.—Co-operative Hall, Long Wyre Street, Colchester (Colchester and E. Essex Co-operative Society) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.
- Thurs. 14th.—Great Hall, Bishop's Stortford (Hertford D.L.P.) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 8 p.m.
- Sun. 17th.—Palace Theatre, Grimsby (Women's Section I.L.P.) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. Robert Young, M.P., in the chair. 7.30 p.m.
- Mon. 18th.—Town Hall, Earlestown, Lancs. (Newton D.L.P.) : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. Chairman, R. Young, M.P. 7.30 p.m.
- Thurs. 21st.—West Willemsden Labour Party : Rt. Hon. J. C. Wedgwood, D.S.O., M.P.
- Sun. 24th.—"Popular" Picture House, Oldham Road, Manchester (Miles Platting I.L.P.) : Rennie Smith, B.Sc., M.P. 7.30 p.m.
- Mon. 25th.—Bristol (South) Labour Party, South Street, Bedminster : Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.

The meeting addressed by Mr C. G. Ammon, M.P. (Labour) at Govanhill on 13th January, arranged by the Land Values Campaign Committee, was well reported in the *Southern Press*, Glasgow, of 18th January.

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

We have to record with deep regret the death of the widow of the late Mr Tom Cameron, Chairman of our Executive for many years. It was our painful duty to record his own sudden and unexpected death in January of last year, when he passed away nearing the conclusion of a gathering called to do him honour on the 19th January, 1928. His domestic partner, who had been an invalid for many years, passed away on the 13th January, 1929. The League was represented at the funeral by Mrs Cassels, Mr R. C. McGhee and the Secretary. Mr Thomas Lindsay, his friend, neighbour and colleague in parish council and political work, was also in attendance.

Baillie Burt's many friends in the movement will be pleased to learn that the news from Hollybank, Bothwell, where he is invalided for the present, has been continuously good since he fell ill. Quick recovery was not expected, but hopes are expressed now that our President will be able to get about at no very distant date.

The usual corps of newspaper correspondents have been busy in daily and weekly newspapers since my last report. Prominent amongst the letters to the editor have been contributions to the *Scottish Farmer*, *Scots Observer*, *Clydebank Press* and *Lennox Herald* among weekly periodicals. In addition to these there have been references to the Edinburgh Conference and to the Glasgow Corporation's land purchase schemes in the local edition of the *Irish Weekly*. Those to whom we are indebted for such propaganda include : Captain A. R. MacDougall, Mr A. S. Munsie, Mr A. J. Mace, and Mr J. O'Donnell Derrick. To Mr John Peter and others we are indebted for similar work in Edinburgh and Glasgow evening newspapers.

Among engagements for lectures the Secretary has been occupied in Coatbridge, Govanhill, Glasgow, and the

Kelvingrove and Partick Divisions of Glasgow. In addition to these indoor meetings Mr A. S. Munsie and the Secretary have taken part in debates on de-rating and kindred matters at Parliamentary Debating Societies in Glasgow and neighbourhood. Both have also addressed some open-air meetings on the same subject.

A meeting of the Executive Committee was held on Friday, 18th January, when work connected with the International Conference was discussed and members enjoined to do what they could to get friends to enroll for this coming event. The applications for enrollment are doubtless being held back in many cases on account of the apparently long interval between late July and now. May we urge all who can to enroll early?

Mr John Cameron addressed a meeting on 16th January, in the Park Shelter, Coatbridge, under the auspices of the West End Veterans' Club. The *Coatbridge Leader* of 19th January gave the address good notice, and in the same issue Mr. Cameron had an informing letter, "Scottish Home Rule Not Enough," pointing out that more than self-government and more than political reform was necessary. The immediate work before all Scottish patriots was to demand the restoration of their birthright through equal rights to land.

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

The following meetings have been addressed since our last report: 2nd January, The Secretary, W.C.G., Todmorden; John Archer, Taylor Hill, Working Men's Club, Huddersfield; 21st January, Ashley Mitchell, Liberal meeting, Otley; 29th January, Liberal meeting, Bingley.

Fred Adams recently took good part in a debate in which a Conservative opposed the Rating of Land Values. Another meeting was that addressed by Fred Adams at the Belmont Working Men's Club.

The Press work has been well attended to. We have noted the following: 21st December Harold Whitaker, *Brighouse Echo*; 27th December, Andrew MacLaren, M.P., in *Yorkshire Observer*; 28th December, Ashley Mitchell in *Yorkshire Observer* and *Yorkshire Post*; 29th December, A. W. Dakers, *Yorkshire Post*; 5th January, Jabez Crabtree in *Keighley News*; J. K. Musgrave, *Yorkshire Observer*; Jabez Crabtree in *Yorkshire Observer*; 18th January, Ashley Mitchell in *Yorkshire Post*; 19th January, Jabez Crabtree in *Keighley News*; Jabez Crabtree in *Yorkshire Observer*. The Secretary has had letters in the *Keighley News* (3), *Bradford Telegraph* (2), *Yorkshire Observer*, *West Yorkshire Pioneer*, *Osselt Observer*, *Penistone Express* and the *Dewsbury Reporter*.

The following Public Libraries, in addition to those in Yorkshire who already get it, have promised to give *Land & Liberty* a place in their reading rooms: Bingley, Darlington (Edward Pease), Halifax (Bankfield), Jarrow-on-Tyne, Middlesbrough, Morley and Pontefract.

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

Letters during the past month have been contributed to the following papers by Messrs. E. M. Ginders, D. J. J. Owen, Wm. Noble, E. H. Siebel, E. Bates and A. H. Weller: *Manchester Guardian*, *Stockport Express*, *British Weekly* following letters from Mr A. W. Metcalfe and *Woodworkers' Journal*. An article entitled "The Ideal City," written by the Secretary, has been printed in the *Stockport Express*, *Middleton Guardian*, *Oldham Evening News*, and the *Cotton Factory Times*, and one on "Free Trade" in the *Bolton Citizen*.

A TESTIMONIAL.—In a review of the real property market in the Manheim district, the *Manchester Guardian* of 29th December said that in 1928 there was exceptional activity. Though the number of lots offered had not shown much increase, many more properties of a higher value had changed hands and the aggregate turnover was nearly double that in the previous year. Commenting on the low price level of chief rents, "which have always been looked upon as gilt-edged," the writer says vendors in many instances have had to accept prices which showed a yield of at least one per cent more than most types of other "safe" investments, and he proceeds: "The possible explanation, accepted in some quarters, is that the taxation of land values agitation has created a feeling of insecurity."

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

Addressing the Club on 16th January, Councillor Wm. Noble (Stockport) in a skilful and persuasive manner (*Manchester Guardian* report), dealt with Professor Clay's figures on unemployment from December, 1920, to September, 1928. The Professor, in his address, illustrated by several charts, said unemployment rose at "peak" periods up to 25 or 30 per cent. and that the datum line in his charts was itself 10 per cent. above zero—the average unemployment in all trades.

BLOCKING THE ROAD TO WORK

No one, said Mr Noble, with any regard to actuality could have done otherwise. But see where it leads, he continued. It means that we are forced by circumstances to regard as normal a state of society in which one worker in every 10 is always suffering the horrors of want. The present Government, continued Councillor Noble, under the pretext of "doing something," were cynically exploiting the simple fact that unemployment, though intense throughout the country, was more intense in some places than in others. Seeing this the Government proceeded to spread out unemployment instead of making any attempt to decrease it. There were a third of a million coalminers idle; what did the Government do? Noticing, for instance, that the unemployment figure in London was 5 per cent they sent some miners there. Of course, 5 per cent sounds so trifling, but it is a case where percentage hides the awful truth. As there are over a million and a half insured persons in London, 5 per cent means that an army of 80,000, apart from non-insured, are suffering want.

If we, or rather our Government, were not so solicitous of vested interests, the abolition of unemployment would be a simple matter. Take the case of coal. Miners are unemployed, yet millions of people are suffering this winter for want of sufficient coal. Even a casual walk round the slums to anyone who is not blind shows that millions must suffer for lack of proper housing, yet builders are unemployed.

And again, everyone is aware that millions suffer for the lack of sufficient food, while farming men and women are debarred from raising foodstuffs. People are ill-clad and garment-makers are idle; people are ill-shod and bootmakers are idle; every one of the secondary trades registers unemployment and everywhere are people suffering for dire want of what the secondary trades produce.

Why don't the miners, the farmers, the builders, and others in the primary trades start the ball of prosperity rolling? Land monopoly bars the way. Until we make it impossible for individuals to withhold the land, the source of all wealth, from the people, suffering must continue. A tax on the value of land, and nothing else, will abolish unemployment, because it will throw open all the land to the eager hands of the workers.

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

On 6th January Councillor G. F. Sawyer gave an address at the Sparkhill and Tyseley Labour Church dealing with the vital question of land, which overshadowed all other reforms. At question time some surprise was expressed that this subject had been neglected so long.

On 15th January Mr G. G. Houghton gave his lecture, with diagrams, on the motion that "The securing of economic justice by the proletariat is delayed by the agitation against Capitalism," to the members of the Sparkbrook and Balsall Heath League, when an interesting discussion ensued with a hearty vote of thanks to the speaker.

Councillor J. Bush gave an address on 17th January to the Women's Labour Party, Victoria Ward, Smethwick, and urged the importance of land reform if social conditions were to be really amended.

Mrs Stanley Baldwin, speaking at Moseley on 18th January, referred to "the great Christian attribute of Charity." In a letter to the *Birmingham Gazette* the Secretary drew Mrs Baldwin's attention to Ruskin's view: "The mistake of the best men through generation after

generation has been that great one of thinking to help the poor by almsgiving, and by preaching of faith and hope, and by every other means, emollient or consolatory, except the one thing which God orders for them—Justice."

On 18th January Mr T. Atholl Robertson addressed three meetings of Birmingham Liberals and received good press reports. He urged that land monopoly was at the root of the housing question, and said that to tax the land value would be far cleverer than talking nonsense about taxing the foreigner.

LIVERPOOL LEAGUE: F. R. Jones, Hon. Secretary, 21, Highfield Crescent, Rock Ferry, Cheshire.

The New Year Session reopened at the Wedgwood Café on the 14th January, with a paper on "The Economics of Private Enterprise," by Mr Rattray. This interesting paper provoked a good deal of discussion, and Mr Rattray will be welcomed again at one of our future meetings.

On the 21st January we had an address by Mr Eric Jones on "The Differences between Land and Labour Products." This was his first address at the Club, and after hearing him we wonder why he has not spoken before. We may hear him again later in the session.

Outside organisations have been addressed during the month, and at the time of writing only one outside meeting has been arranged for the month of February—at the Textile Men's Guild, 94, Lodge Lane, on the 12th; the meeting will be addressed by the Organiser.

Addresses arranged at the Wedgwood Café include the following and others will be added:—

- 4th Feb.—An address: F. R. Jones.
- 11th " The Aims of Distributists.
- 18th " Why I Belong to Labour: M. Eschwege, C.C.
- 25th " Liberal Agricultural Policy: Mr Snape.
- 4th Mar.—Relations between Credit Reform and Land Reform: J. Swale.
- 18th " Proportional Representation.

Negotiations are still being carried on with certain members of the Bootle Council with a view to getting our proposals raised and discussed, and we hope that all our members will continue to assist in their own spheres of activity, and to introduce new members to our meetings each Monday evening at the Wedgwood Café.

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

Owing to holidays, indisposition of some of our more active members and similar factors, we have no outstanding activities to record for this month.

At a recent meeting of the Henry George Study Circle, we had the pleasure of a visit from Councillor Heginbottom, one of the successful candidates at the Cardiff Municipal Election last November. We trust that his public and other duties will permit of his occasionally keeping in touch with us in this way. At the Election Councillor Heginbottom pledged himself to support land value rating.

Recent correspondence shows a letter from Councillor Wm. Bowen, of Blaengwynfi, from whom we are always pleased to hear and whose continued interest in the movement is a matter of encouragement to us.

We much regret to have to record that one of our members, Mr William Prosser, passed away at his home in Cardiff on 17th January in his 71st year. Mr Prosser had been a faithful member of the League for many years. He had varied interests, and his active and cheery spirit will be missed in many circles in addition to our own. We extend to Mrs Prosser and the sons and daughters every sympathy in their time of sorrow.

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

Mr Collins Bailey, Chairman of the Southern Divisional Labour Party, delivered an instructive address to the League in the Central Hall, 17th January, subject "Taxation of Land Values: The First Step." There was an excellent report of the proceedings in the *Portsmouth Evening News*. The speaker said in part:—

"The rent of land represents a return to ownership over and above the return paid for permission to use. To take

affects the incentive to use or the return to use, in no way diminishes the amount of land there is to use, or makes it more difficult to obtain it for use. Thus there is no way in which a tax on land values can be transferred to the user. If a tax be levied on that rent or value, this in no wise adds to the willingness of anyone to pay more for the land than before, nor does it in any way add to the ability of the owner to demand more. To suppose that such a tax could be thrown by landowners upon tenants is to suppose that the owners of land do not now get for their land all it will bring, is to suppose that whenever they want to they can put prices up as they please."

Mr Bailey urged that if a tax on the value of all land were put into force, owners of idle land would immediately want to sell the land or put it into use. Once this were done, land would become cheap, and the unemployment problem would in a great measure be solved.

The Chairman, Mr James D. Lacey, J.P., introducing the speaker, said land on Portsdown Hill, 540 acres in extent, was purchased by the City Corporation in 1920, at an average price of £96 per acre. The Guardians, looking round for a site for the proposed Children's Home, decided to approach the City Council, with the view of securing a piece of this land, known as Peaked Field, about 18 acres in extent. The valuer appointed by the Council valued the land at the sum of £3,150. Thus a piece of land, the price of which, taking the average paid per acre in 1920, is £1,728, has risen to £3,150 in 1927.

Notwithstanding a fall of snow there was a gratifying attendance, and at the close our young Literature Secretary smiled pleasantly on one and all. This stood for a good sale of his stock of pamphlets. A promising feature of the evening was a return visit from an old member who for a number of years had been abroad and was happy to rejoin the League.

At our meeting on 8th January Mr W. Bishop spoke on "The Decline of Agriculture." Referring to the 1928 returns of the Ministry of Agriculture he said that in one year the area of arable land had been reduced by 200,000 acres, and there were nearly 1,000,000 acres less under the plough than there were in 1914. The meeting was held, as usual, at the John Pile Memorial Rooms. Mr McGuigan presided.

Correspondence in the local newspapers has been kept up, Mr McGuigan having been specially active with arresting letters on the question of free trade.

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

"Advocating Taxation of Land Values in Halifax and District" is the work on which the Club is engaged. The Secretary addressed meetings of the Square Young Men's Class on 13th and 20th January and has been invited to speak again later in the session. Following an address to the local T.O.C., a meeting with the whole branch has been arranged for 12th February. Press correspondence has been maintained.

All members of the Halifax Town Council have received a circular letter from us enclosing a selection of literature and asking them to prepare for the Municipal Conference called by the Bradford City Council for 28th February to urge the Rating of Land Values upon Parliament.

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

The meeting which should have been held at Nairn in December on "True De-rating" has been postponed on account of illness of Provost Fletcher. He has been laid up suffering from an attack of pneumonia for over a month, but is now progressing favourably.

I regret to say ex-Provost Arthur Ross passed away in December. He took an active part in the formation of the League (1911) and remained a member for many years, but in recent years through ill-health and deafness was unable to attend meetings.

Dr Marion Philips addressed a meeting in the Town Hall, Inverness, on behalf of the Labour Party, and was asked by Mr George Mackenzie, the President of the League, if she were in favour of taxation of land values. Her reply was: "Yes, it is on our programme."

AUSTRALIA

Building Progress in Sydney

The remarkable building boom in Sydney City and Sydney metropolitan boroughs is recorded in the *Sydney Morning Herald* of 20th December, for a copy of which we are indebted to Mr J. R. Firth, the Mayor of Strathfield.

Never before in the history of Sydney, it is stated, were so many buildings constructed in the metropolitan area within one year as during the year that is now closing.

"The statistics tabled at the Water Board meeting yesterday showed that the value of the new buildings, including the cost of additions to existing buildings, reached the enormous total for 1928 of £16,100,173, being an excess over 1927 of £1,873,183. The number of new buildings erected this year was 11,878, and last year, 10,885."

In the City area new buildings and the additions to existing structures were valued at £3,630,037.

Once again Canterbury heads the list of municipalities, both in respect of the number of new buildings and the cost of construction, with Randwick a close second. The reason for the great volume of building operations in these two municipalities is that their areas are greater than those of the majority of municipalities in the metropolitan area, and that, during the past few years, there have been several estates sub-divided in both municipalities.

EXPANSION IN 15 YEARS

The number of new dwelling-houses erected in the metropolitan area during the past 12 months was 9,945, or 83.73 per cent of the total number of new buildings. The balance comprises 900 new business premises, 707 sets of flats, and 326 buildings of a miscellaneous character; mainly factories or premises for manufacturing purposes.

The following table shows the expansion during the past 15 years:—

Year	Buildings Completed	Cost.
1914	10,546	16,775,548
1915	7,632	5,124,464
1916	6,283	4,479,118
1917	5,401	3,595,992
1918	4,998	3,726,896
1919	5,830	4,788,804
1920	10,015	9,273,659
1921	8,537	9,655,163
1922	9,084	9,917,963
1923	10,450	10,133,116
1924	12,180	14,346,071
1925	10,939	11,587,149
1926	10,844	13,128,722
1927	10,885	14,226,990
1928	11,878	16,100,173

These figures show a total of 135,502 buildings erected in Sydney city and metropolitan boroughs during the past 15 years, and a total of £136,859,828 expended in the same period.

This progress has taken place under the system of levying local taxation upon the value of land alone so far as all city and municipal taxation is concerned. The only rates assessed on land and improvements taken together are those imposed by the independent Water and Sewerage Boards.

Sydney city and suburbs (the metropolitan boroughs) cover an area of 117,130 acres and the total population has grown from 550,000 in 1900 to 1,200,000 in 1928.

gives figures of the total assessment of Sydney and suburbs in 1915 and in 1925 and the comparison is of interest:—

	1915 £	1925 £
Composite value, land and improvements ...	169,778,544	353,472,236
Capital value of land alone ...	60,629,506	115,127,107
Value of improvements	£109,149,038	£238,345,129

The increase in land value was £54,498,601 whereas improvements increased by £129,196,091. Although the land value has grown as an absolute figure it has fallen as a proportion of the total composite value, being 35.7 per cent in 1915 and 32.6 per cent in 1925. The total amount of land value rates collected in 1925, was £3,350,270.

In another column we report the message sent by Mayor J. R. Firth to the Conference held in Gateshead on 26th January. It is a notable testimony to the social and economic benefits derived from the application of the land value policy.

A. W. M.

VICTORIA

A most important step in Georgeist progress is reported by our valued contemporary *Progress* from the *Melbourne Argus* of 14th September, 1928. Before the Royal Commission which is inquiring into the financial position of the Victorian railways the true solution was set out *officially* by Mr H. A. Pitt, Under-Treasurer for Victoria. He points out that railways send up land values and that rural producers cannot support the railway and the urban landlords chiefly benefited. (This is a final reply to "Betterment" jests.) The Victorian Railways have cost £59,000,000, and the interest charge is £2,750,000 a year, which has been presented gratuitously to landowning individuals; it should be provided by taxation of land value; such tax cannot be regarded as a tax on industry. Mr Pitt advocates a tax of a halfpenny in the pound, bringing in £500,000, in successive increases for six years with corresponding successive abatements of freights and fares down to working cost. We have to compliment equally this brave and clear-sighted public servant; the *Conservative* paper which did not suppress his evidence; and our indomitable Australian colleagues on this victory for their ideas and their policy, which is steadily gaining support.

M. J. S.

ARGENTINA

The *Tribuna Georgeista* for November, 1928 (*Defensa* 553, Buenos Aires): is full of good things—official lists of the five Centres of the Georgeist Confederation, at Buenos Aires; La Plata; Balisa Blanca; Villa Maria (Cordoba); and Realico (Pampa), beside the National Headquarters. There is the good news from the municipality of Coronel Pringles that at the city elections of 30th November the organized Georgeists, with 241 votes, elected one Councillor (ex-Councillor Juan M. Lafaille); the Radical Government Party, with 964 votes, elected five; the Socialist Party, with 131 votes, gained no seat. The first plank of the "Georgeist Communal Defence" was a plain demand for gradual abolition of all taxes falling on capital and labour by growth of a land value tax. This good town has given support before to the land value policy and knows the path to prosperity.

There is a full statement on "Edinburgh" and urgent appeal to support the Fourth International either as visitor or subscriber.

both classes concerned are one, based on public welfare and justice.

The National Headquarters has appointed a special Committee, in charge of Mr Antonio O. Bellagamba, to conduct and intensify "street corner" meetings. It has also taken part by circulation of leaflets, etc., in the civic elections, and has support from all the local Centres in a request that activities shall be carried on in conformity with the decisions arrived at by the National Conferences.

We are indebted to the author, Professor Andrés Linares, of Realicó (Pampa) for a copy of his *Conceptos Sobre La Propiedad* ("Thoughts about Property"), a well-issued pamphlet of 32 pp. issued by Ferrari Hnos., Mitre 2748. It expands a paper read at the Argentine National Georgerist Congress in May last on behalf of the Reralicó Georgerists, and sets out the nature and distinction of personal and common rights of property in fourteen propositions. These are as usual with our author extremely well put, recalling the masterly way in which the late Lord Strathclyde set forth his arguments for the Land Value policy. M. J. S.

THE SOUTH POLAR EXPEDITION

It is interesting to know that the officers and crew of the notable Expedition to the South Pole, which is now in the Antarctic region, under the direction of Commander Richard E. Byrd, will have opportunity, during their long stay in the coldest and most lonely region of the world, to study the writings of Henry George.

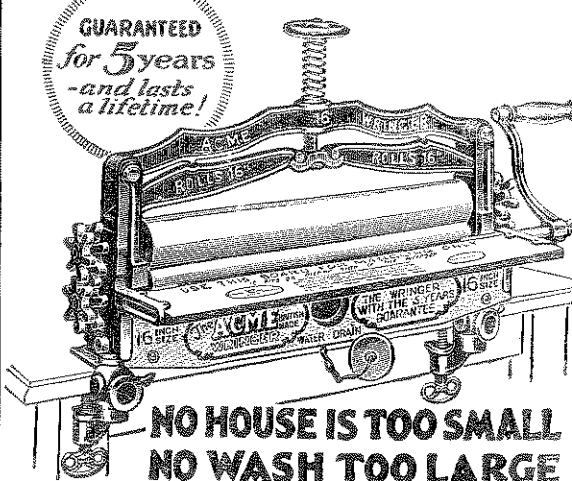
To the carefully selected library which was assembled for the expedition, the Robert Schalkenbach Foundation of New York contributed a number of George's books, conveyed with an appropriate letter by President Hennessy of the Foundation to Commander Byrd. Writing from Wellington, New Zealand, before his ships set sail for the Far South, Commander Byrd indicated this: "Dear Mr Hennessy,—Thank you for the recent editions of Henry George's books, which will be a valuable addition to our Antarctic library. I am grateful, too, for your kind expressions wishing the expedition success in the Antarctic."

CHARLES LINDSAY TEMPLE, C.M.G.

We deeply regret to announce the passing on of one of the greatest Georgerist servants of the Empire, to whose work it is largely due that Nigeria is a glory to his country and not another India. His modest textbook, *Native Races and their Rulers*, appeared in Capetown in 1918 and remains officially the standard and model for administrators of Crown Colonies. It has been so often quoted in *Land & Liberty* that we need only commend it and its brave author once again. It is believed that Mr Temple learned of the Single Tax in Brazil when in the Consular Service at Para and Manaus from 1898 to 1901. He was a follower of Turgot and Quesnay rather than of Henry George; but it was the same philosophy that he taught and enacted, as an officer of Nigeria from 1901, as Chief Secretary of Northern Nigeria from 1910, and as Lieut.-Governor of the Protectorate from 1914 to 1917. Happily his experience was preserved for our use in the invaluable book of 1918, which it is a disgrace to the Colonial and Indian Services generally to ignore, as it teaches liberty and happiness in access to natural opportunities. Our colleague in the fight died on 9th January, 1929, at Granada, Spain, where he had resided for some years.

M. J. S.

GUARANTEED for 5 years -and lasts a lifetime!



**NO HOUSE IS TOO SMALL
NO WASH TOO LARGE
FOR AN ACME WRINGER**

**THE LITTLE "FIT-ANYWHERE"
WRINGER WITH THE BIG SQUEEZE**

Capability is reflected in every detail of the ACME. Its soft, pure rubber rollers, which will not damage even a fastener if put through flat; its galvanised iron frame, rustproof and strong; its efficient, smooth running mechanism—these are but some of the advantages combined in the ACME Wringer.

The ACME will wring dry the heaviest blanket as easily as it does the finest lingerie. It can even be used as a mangle—and it does the job well, too. A reversible mangling board is specially fitted to the 16 inch model.

There are no wet floors with an ACME—the reversible plug allows the water to be drained off from either side of the water-tight compartment fitted under the rollers.

The ACME will last a lifetime, is guaranteed for five years, and the 16 inch model costs but 43/- at your ironmongers, hardware dealers or furnishing store. If you have difficulty in obtaining, write to-day for FREE Booklet.

16 inch 43/- **ACME** **7 1/2 inch 39/-**
COMPLETE WITH MANGLING BOARD WITHOUT MANGLING BOARD
WRINGER
Wings the heaviest blanket dry
Made and guaranteed by
ACME WRINGERS LTD., DAVID STREET, GLASGOW, S.E.