

LAND & LIBERTY

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SPEAKER'S NOTE-BOOK

Farm Land in Ayr.—In Scotland the only local rates on agricultural land are those payable by the occupier on one-eighth of the annual rental. Thus if a farm is rented at £2 an acre (a fair average for arable land in the Lowlands), the assessment would be 5s.; and if the local rate in the district was 10s. in the £, the actual rate-burden would be 2s. 6d. an acre. It would not be wrong to say that this is about the contribution for the privilege of holding land in the neighbourhood of Ayr.

But at its November meeting (*Glasgow Herald*, 8th November) the Ayr Town Council agreed to pay, for a new housing scheme, no less than £12,000 for the 147 acres of the Dalmilling Farm close to the town and £5,000 for the 62 acres of the High Thorneycroft Farm. This works out at an average monopoly price of £813 per acre as compared with the annual rate contribution of 2s. 6d. or thereabouts.

The Bad Boys of Banstead. The Surrey County Council (*Star*, 27th November) has purchased Banstead Hall, Banstead, together with 28½ acres of land for £33,000 as an approved school for 100 boy offenders.

What means an approved school? The boys have been bad or are on the way to being criminals, presumably, and this is a house of correction. 'Tis a new use for England's country mansions and lordly estates, and yet a kind of nemesis. Landlordism is itself an institutional cause of crime. Among the victims are the boys who can't get a fair opportunity for a living as they grow up. Among the beneficiaries are the recipients of the said £33,000, society's price to them in an effort to neutralize the effects of the bad laws by which society is all the time filling prisons with fully fledged gaol-birds.

Denham (Bucks) an English Hollywood.—A leaderette in the *Grimsby Daily Telegraph* of 24th September: The amazing development of once-rural Buckinghamshire village, Denham, as a leading English film centre has caused what our Hollywood friends would call a "boom in real estate." A friend of mine interested in speculative building in the Home Counties enquired a year ago the price of a small area of freehold land near the village. The price quoted was, I believe, £400. He decided not to buy at that time. This week he returned and found the former quiet village very "studio-conscious." The same piece of land was for sale. He offered the land-owner the price named a year ago. "Nothing doing." was the reply, "my price now is £800."

Housing Schemes : High Rents : Little Food. It has frequently been remarked that municipal housing schemes solve no problem because the rents that are charged, even with the help of subsidies, are too high for the people who are moved in. It is not seen that the housing problem is basically a problem of low wages. This was put bluntly (*Herald of Wales*, 21st November) by Mr Evan Thomas, Chief Sanitary Inspector for Neath, at a South Wales Conference of Sanitary In-

spectors. "How is it possible," he said, "for the poorer and poorest families to live in municipal houses and pay their rents without the inevitable result—suffering?" People rehoused on new estates, he added, where rent in excess of what could be afforded was charged, would die more quickly than they did in the slums and overcrowded houses from whence they came.

All the more scandalous, therefore, is the land profiteering in connection with these schemes. At this Conference several speakers declared that the Government should intervene and prevent landowners from demanding exorbitant sums for land required by local authorities for housing development.

Essex County Hospitals. When local authorities object to the price charged for land they want to acquire, they have to obtain a Compulsory Purchase Order from the Ministry of Health which in turn can refuse consent to the raising of the loan money to effect the purchase if it considers the price is excessive. Then the matter proceeds to arbitration, and the local authority is committed to the purchase no matter what price is determined by the arbiter. Besides the legal costs involved in arbitration, the delays due to working through all this red tape are often very serious. And they all concern pieces or plots or areas of land which are assessed at a mere song or at nothing at all on the rate books, while the demanded or the agreed "purchase price" may be anything from £100 to £1,000 an acre or more. The Essex County Council, wanting to build much-needed hospitals, has had this experience of the way in which the scales are weighted in favour of landlordism. Examples are the proposed hospital sites at Walthamstow, Dagenham, Colchester and Chadwell. These are reported in the *Public Assistance Journal* of 16th October, 1936.

Chadwell Heath Site. This consists of 15½ acres Crown land and 13½ acres already acquired by the Essex C.C. for small holdings. The price is to be £7,500 for the 15½ acres and £3,368 for the transfer of the 13½ acres.

This makes altogether £10,868 for 29 acres, or at the rate of £375 per acre. "The Ministry of Health gives consent to borrow the necessary money."

Chadwell St. Mary. Here the ground is 48½ acres and the price is £11,500. The hospital it is proposed to erect will have 500 beds.

Thus the landowner gets £23 *per bed* before the patients can lie down or get any treatment. Something for ratepayers to think about, who will be charged with the interest and redemption of the loan "sanctioned by the Ministry of Health" to ransom the land-owning obstruction. Something, too, for the charitably-minded who subscribe to hospital appeals.

Colchester. Ground has been offered to the Essex County Council for the sum of £11,500 which is "the lowest price the owners are prepared to accept." The Medical Officer of Health says it is admirably suited for hospital purposes. The district valuer, however, values

the ground at £10,000 and a Compulsory Purchase Order has therefore been prepared.

The building of the hospital will have to wait upon the usual arbitration procedure, and the loan sanction for the acquisition of the ground. *Could some local correspondent ascertain where this site is, what is the area and its present assessment as for local rates?*

Dagenham. It was in October, 1935, more than a year ago, that the Essex C.C. obtained a Compulsory Order so that the question of purchase price could be settled. In March last it was resolved to purchase a property, area not stated, for £10,000 subject to Ministry of Health sanction to the raising of the necessary loan.

The Minister has refused (is the price too high?) and advises the Council to take the case to arbitration. So the land monopoly, with dutiful care and attention, has an out-patients' department of its very own, and remarkably efficient it is.

Walthamstow. Upon the recommendation of the Public Health Committee the Essex C.C., on 7th April last, resolved to purchase a site at Oak Hill, Walthamstow, an area of 18½ acres. In regard to a portion of this site, the Committee are informed by the district valuer that, "bearing in mind the whole of the circumstances this is a case where the question of exercising compulsory powers should be considered." An Order has been prepared accordingly.

A very deft way of saying that the price demanded for that Oak Hill site was exorbitant, otherwise why the resort to compulsory powers and the subsequent arbitration? But the question does not rest there nor does it discharge the claim that if land were assessed at its true market value with rates and taxes payable on it, there would be no lack of offers of suitable sites for every desirable purpose. The land value tax is the best arbiter and the quickest builder of such decent houses as to render even hospitals superfluous. For what are hospitals but curing stations for the diseases caused by poverty and overcrowding? Meanwhile, the local correspondent will oblige, who can say what the owner was asking for those 18½ acres at Oak Hill and on what figure the land is at present assessed.

A Flintshire County Official's Testimony. At a Ministry of Transport inquiry at St. Asaph's regarding a compulsory order for the purchase of land for road improvement, the Deputy-Clerk to the Flintshire County Council said (*Manchester Guardian*, 9th December): "The Council had been forced to resort to compulsory powers, and they would continue to resort to them so long as exorbitant demands were made by landowners in Flintshire. It had proved increasingly difficult in past years to acquire land at reasonable prices, and he regretted that, in the opinion of officials and members of the Council, advantage had been taken of the fact that the County Council had not taken compulsory powers. It would be noted that all opposition to the County Council's application had been withdrawn, but damage had been done not only to the Council but to the men who would have been employed on these road works at a period of the year when work would have been most acceptable."

Two School Sites in Harrow. Last July (1936) the Middlesex County Council purchased about 8½ acres on the Grane Estate, South Harrow, for an elementary school. They now want a little less than one-third of an acre for the extension of the school site and the Education Committee recommends purchase at £700 (*Harrow Observer*, 25th September). This is at the rate of more than £2,100 per acre. Another site wanted is that for the elementary school at West Harrow, which

is 4½ acres. "After a certain amount of difficulty" the district valuer had been able to come to terms with the vendors—at the price of £6,500, equivalent to £1,444 per acre.

The "certain amount of difficulty" would be speedily got over if these monopoly-held lands were rated and taxed for public revenue on their true value.

A Middlesex Playing Field.—"The land will be worth much more in a few years time; let us buy now." This argument, used to defend most extravagant public land purchases, is music in the ears of the land speculators everywhere. And council-men play it for them. It was heard at the meeting of the Middlesex Education Committee at the Guildhall, Westminster, reported in the *Palmer's Green Gazette*, 25th September. The case was the purchase for £20,000 of the Bart's Hospital Sports Ground (9½ acres) at Winchmore Hill, to be used as a playing field for the Stationers' School, Hornsey. Someone said that the pavilion on the ground was worth £3,000 which leaves £17,000 for the land alone. This is at the rate of £1,773 per acre.

The plea for purchasing now, "to avoid having to pay much more later on" makes a merit of these land purchase scandals, giving the land value to the monopolist instead of taxing it into the public treasury. There is that other way of getting playing fields and any other necessary land without any cost whatever to the community.

Accommodation Land at Nantwich. The heading suggests a euphemism—a kind and gentle way of saying things that call for plainer language. It is very generous of the landowner to accommodate this or that, but it happens he has valuable building ground on which for a small consideration he allows some local tradesmen to pasture a few sheep or cattle or horses. In fact the owner is the person accommodated. He watches the land market while he is speculating in the value of all the public benefits and public services provided for that location by the community. To these he contributes not a penny piece and presently he has his splendid rake off, gratuitous and undeserved. So in Nantwich (*Warrington Guardian*, 12th December), 20 acres of "accommodation land" at Ravensmoor realized at auction a price of £1,625 being an average of more than £81 an acre, which land was previously altogether exempt from local rates.

School Site in Princes Risborough.—Nearly eight acres of additional land adjoining the Princes Risborough Council School, which is in a rural area, were wanted. The Bucks Education Committee have agreed to pay £950 for this land—*Bucks Advertiser*, 18th September.

Another example of the land which previous to purchase certainly had a high market value although as "agricultural" was paying not a single penny in local rates. While the landowner walks off with the £950, the poverty conditions this land system engenders will be meliorated (how much?) by rations of free milk to underfed children.

Land too Dear at Sevenoaks, Kent. Even in the heart of the country, the land is at scarcity price. The *Sevenoaks News*, 24th September, said that the Riverhead Parish Council's hopes of obtaining land in Bullfinch Lane for the erection of houses have been dashed to the ground. At the meeting of the Sevenoaks Rural Council the proposals of the Riverhead Parish were considered. The Clerk stated that the price asked for the site, comprising approximately half an acre was £600.

In view of the price, the Council decided that it was unable to purchase the land.

Southgate Allotments—"Unable to Progress." The *Wood Green Weekly Herald*, 2nd October, says: "The vexed question of land values in Southgate arose again when the Lands Committee reported 'with regret' that they had been unable to progress with negotiations for the acquisition of some five acres of land between Reservoir Road and Chase Road for the purpose of allotments because the owners were not willing to sell. The Committee recommended getting compulsory powers to purchase.

Councillors Lauder and Owen Roberts and others, protesting, wanted to know what price was asked, but Alderman Wauthier, Chairman of the Lands Committee, at first declined to reply, saying the 'principle could be discussed without mentioning prices.' Later in the debate he said 'he did not want it thought that £1,500 an acre was a likely price for the land in question. It was land without frontage and £600 to £800 was a more likely figure.' And, likely enough, this valuable land is entered as of no value whatever for assessment to rates and taxes. Will Alderman Wauthier answer that question?

Aerodrome at Wimbish, Essex. The *Herts and Essex Observer*, 28th November, reported that at a meeting of the Heddingham local Labour Party (Mr F. Woodcock in the chair), a resolution was carried unanimously, protesting to the Ministry of Air against the payment of £3,928 17s. 11d. to Major C. R. Bland, of Debden, for 24½ acres of de-rated, agricultural land, considering the price to be most excessive. Councillor S. S. Wilson of Saffron Walden said that members of the Party had been anxious for many months to get to know the price paid for this land and at last they had succeeded. The matter had been raised in Parliament and at question time Mr Tom Williams, M.P., was informed about the price by Sir Philip Sassoon, the Under Secretary for Air, who was "aware that the land had been used for agricultural purposes and was de-rated accordingly," and who added "that of the total sum £3,000 was on account of injurious affection to the remainder of Major Bland's estate arising from the severance of land for aerodrome use."

Councillor Wilson said the answer had confirmed their worst fears. The land was agricultural and if it had been sold at £10 an acre it would have been nothing unusual, but to pay nearly £160 an acre was an amazing transaction. He was not attacking any individuals; nor did he suggest it was an exceptional case, as the same kind of thing may have happened in other parts of the country.

Mr G. A. Thompson, M.B.E., late instructor to the Royal Air Force, also spoke, agreeing with all that had been said. Some men who had risked their lives in the air very much disliked this kind of thing.

Councillor Wilson is right in his assumption. There are other notorious cases and we have some of them on record for this *Speaker's Note-Book*, but these have to be held over as we have already taken as much space as we can spare this month for local instances of land monopoly in operation.

Dear Land in Yorks Rural District. Stokesley is a scattered rural district on a branch railway line in North East Yorkshire. For the purpose of a housing scheme the Council decided (*Yorkshire Post*, 19th October) to purchase two and one-sixth acres from Mr G. L. Sowerby at the cost of £406. The Chairman of the Committee said they had searched Stokesley from end to end and had failed to find any other land which could be suitably drained for building purposes. So that, in addition to this price paid, which is at the rate of £187 per acre,

(Continued at foot of next column.)

FANTASY VERSUS SENSE

Speaking at Swansea on 8th December, Lady Firth said she was proud of the fact that she was the first woman in the world to drink canned beer and urged people to discard the idea that tinned goods were of no use. She was speaking of the conditions obtaining in the special areas and contended that if people *bought their beer and cigarettes in cans it would go a long way to finding regular employment in the coal-mining, steel, and tin-plate trades.*

It evidently does not occur to this well-intentioned lady that coal is used in making glass bottles, nor that if her advice were adopted it would go a long way towards reducing the amount of employment in making bottles and cartons.

However, this idea is no more fantastic than many others that are put forward for helping the distressed areas, or special areas as they are now officially described. Miss Florence Horsburgh, who was Conservative candidate at Ebbw Vale at the last election, proposes that Government armament factories should be built in the most stricken districts, and that the environs of London and possibly Birmingham, should be ruled out of bounds for future industrial developments.

All such proposals simply mean redistributing the amount of work available. They may reduce the number of unemployed in the distressed areas, but they will not reduce the total number of unemployed. Perhaps something can be said for redistributing poverty throughout the country, so that there is less here and more there, but it is a pitiful and despairing proposal.

Another plan which is quite popular is to level out the slag heaps and other residues of mining and industrial enterprises. This is defended on the ground that it will remove an eyesore, and that is a good reason in itself though it is not a means of creating more employment. The *Western Mail*, (9th December), from which all these illustrations are culled, advocates that this should be done in Merthyr and that it would "at least prepare the way for a solution by rendering available ideal sites for new industries." It does not appear to whom these ideal sites will belong when they have been cleared. There is a point here which merits some investigation.

The problem of the distressed areas is simply the problem of unemployment, of poverty amid the possibility of abundance. All that is peculiar to the distressed areas is that the poverty is more concentrated. There is no special remedy for these areas which does not apply to others, nor can there be a genuine remedy at the expense of others. It is only when our legislators, administrators, and others get down to the real problem of bringing idle men into contact with idle natural resources, so that they can add to the total production of wealth that there will be any hope of a solution.

the Council has to incur the cost of draining. There are to be 24 houses on the site and the bare land for each is to cost £17.

Any builder would tell you how much extra he could put into a house, and especially such small houses, in the way of good fittings, good plaster and the rest, if he had that £17 to play with, but he has to scamp his work and it is he whom an ignorant public condemns for the "jerry building" that is so common.

A Right Good New Year to All our Readers with gratitude for what has been accomplished during the past year and still higher hopes for this one.

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NEW YEAR PRESENTS

THE LEGISLATION foreshadowed by the Government holds out little prospect for rentpayers and taxpayers except increased burdens. There are gifts in store for other sections of the community. The rent receivers and the tax eaters sup with a long spoon at the table of the industrious, enjoying the feast that is almost forced down their throats and they call for more; but the bill of payment is not presented to them. If anyone complain that there is less for some because others get more, and there is still less for the company because some who eat are neither purveyors nor cooks, let that matter be referred to the scientists who can vary the meals to increase the vitamin content. Or the Economic Advisory Council and the professors and groups who study economic planning can see to it, helped by the money authorities, who can trace whatever trouble there be to disequilibrium in the management of currency and credit. Others can be consulted about the efficiency of the knives and forks, the size or shape of the soup plates, and whether it is necessary for some chairs to have cushions. One subject alone is debarred, namely, that some are eating who do not produce, because the discussion of it would condemn every law and institution that enables one man to put his hand in another man's pocket as by right. This may be reckoned a victory for the defenders of the present order that they have on their side all the amiable reformers and economists so-called, who have discarded such words or thoughts as monopoly and privilege and parasitism, these being the out-of-date terms of a doctrine that is either defunct or is but "fighting a rearguard action," as Mr A. J. Cummings, of the *News Chronicle*, put it not so long ago.

The alliance between these modern economic experts and the mischievous interests that true freedom would destroy may be unconscious; but it is there, in the terminology which tries to conceal the economic theft being committed in society, and in the consent which treats privilege as no theft, but as a form of property only to be surrendered against payment of full compensation. When the word "privilege" comes into its own again, gets its place on the platforms of the progressive parties and on the lips of their leaders, politics will at last count for something in this country.

We should have someone tearing away the veil from subterfuge and stratagems when we contemplate what the Government is proposing and what its predecessors have done. The first Act of the New Year will be to pass the Live Stock Bill, for which the necessary money resolution has already been adopted, imposing Customs duties on foreign beef and veal and voting £5,000,000 a year to home cattle breeders. The duties (which are not levied on Dominion produce) are estimated to yield £3,250,000 a year so that the general taxpayer will be called upon for the balance. The duties fall on the food

of the poorest classes who are thus compelled to provide the bulk of the subsidy. Not only so. They will have to pay considerably more, for the price of the untaxed Dominion produce sold in competition with the taxed foreign produce will also rise. Producers in the Dominions will get that amount of spoil at the expense of consumers in this country. The benefited cattle breeders will not long retain the benefit. If their position is eased either by money assistance or by better prices for their cattle, nothing is more certain than that the land which is suitable for cattle rearing will go up in value. The gift will be to the land speculators both in this country and in the Dominions, setting economic forces at work which are worse than a plague to agriculture. Besides this hurt to all land users, the economic theft from the parties immediately concerned is obvious. It is the forceful taking of the pennies of those who can least afford to pay, by the wicked instrument of Customs tariff, and handing the money as so much graft under police protection to cattle breeders enabling them in turn to meet the exactions of the land monopolist.

It is a further step in the long procession of legislative Acts in the supposed interests of agriculture, which, not beginning with but typified by the 1928 Act "derating" farm land, have given the sugar beet subsidy, the wheat subsidy, the restriction on potato and hop growing, the milk and pig and bacon marketing boards, the tariffs on a mass of foodstuffs "to benefit producers" but in the end only stiffening the price of land. The tax-borne aids to agriculture are such as would make a long list. In total they amount to more than £40,000,000 a year. But agriculture is in no better case by testimony of the "agriculturists" as they call themselves. The cry is for more and more doles and more protection. In the debate, 15th December, on the money resolution for the Live Stock Bill, Tories protested that the beef tariff was not nearly high enough. It should be much more and there should be duty also on Dominion produce.

Here are some Press references showing how things are working out.

The *Sunday Times*, 13th December, states that nearly 50,000 fewer workers are employed on the land in England and Wales than was the case two years ago . . . yet "the land has not lost its appeal, for only one in seven of the applications made under the Small Holdings Act can be satisfied." What's wrong, in fact, is that the land is too dear.

The *Manchester Guardian* of 9th December quotes the report of the Food Council on the bacon and pig marketing schemes, with the complaint of retailers that "prices are so high as to put bacon out of general reach of the poorest sections of the community" and the report observes that "bacon is not nearly as plentiful and cheap as it was in 1931-32."

The landed interest has its spokesmen in the reports of two firms of real estate agents quoted in the *Daily Telegraph*, 23rd and 29th December. Messrs John D. Wood & Co. say: "The outlook for the investor in agricultural land is intimately bound up with questions over which the individual landowner and farmer have no control. Imports, the effect of subsidies, the marketing boards . . . are some of the matters that bear on it. The Government is clearly alive to the needs of the industry. . . . Hunting seems more than ever in favour. . . . Shooting counts for more than ever it did." And Messrs Jackson Stops and Staff say in regard to agricultural land that practically every county in England is represented in their sales list and "a hardening of prices is noted, particularly in Northern districts. . . . In Scotland sporting estates have sold readily at good prices."

So much for the doles and subsidies and the land values maintained and increased through no effort on the part of the individual landowner. But there is nothing for the working farmer after this rake off, nothing for the agricultural labourer, no chance for the applicant small holder, no hope for the unemployed to get independent footing in his own country. The alternative is to emigrate and an accommodating Government is to renew the ill-famed Empire Settlement Act for another 15 years making £22,500,000 available to help the exiles overseas. The original Act (1922) pledged £45,000,000 but not half the money was spent. How this scheme of transference broke down against the wall of high-priced land in the Dominions, raised in anticipation of the immigrants, is on record. A suitable preamble to the new Bill would be the story of the cheated and ruined settlers in Victoria, and how these emigrants had to return home again.

But the most lavish gift from the Government to vested interest in privilege and monopoly, if the Government is not overturned beforehand or in the process of making it, is to buy from them the God-given naturally deposited coal resources of Great Britain. The Bill will have some such title as the unification of mineral royalties and was on the list in the King's Speech of 3rd November, which was before the abdication. King Edward since made his tour of the South Wales Distressed Area. He had visual proof of the calamities wrought by the present land system and gave his promise that some remedy would be found. It would have been the grimmest of jokes to crown the coronation with a Royal signature to the gift of 100 to 200 millions to the receivers of royalties and wayleaves, for releasing their hold not only on coal worked but also on all the unworked and yet unexploited mineral deposits which are the property of the whole people. There may be therefore some truth, after all, in the rumours that abdication came about for reasons additional to questions connected with the King's domestic affairs. Obey as a constitutional monarch must the will of Parliament, whatever opinion he may have of the legislation submitted, even the invention that he would rather resign than give his hand to such an outrageous Act would be to his honour.

The responsibility for such policies lies with Parliament and its Members. An instance is afforded in the speech by Mr R. Gibson on the distress in the Highlands and Islands of Scotland which we report elsewhere for the grave and terrible but true picture he presents. But we have left his proposed remedy for comment. It is that with the extermination of the deer as a plague and a pest "the land of the Highlands and Islands of Scotland should be nationalized, for unless that is done it is difficult to see how money spent on improvement of land will not go straight into the pockets of the landlords." But will Mr Gibson say what he means by the nationalizing of the land? Is it purchase he is after, on the lines of the Coal Royalties Bill? If so it is a monstrous proposition. The land of the Highlands and Islands, reckoned per head of the population, is probably the dearest land in the whole world and however cheap it were, purchase with public money is the way not to abolish the land monopoly but to confirm it. Every argument that Mr Gibson gave was an argument for the Taxation of Land Values and for the assertion of the equal rights of the people to the land without any compensation whatever to the present receivers of the rent or to those who have speculated in the value of the country's natural resources. So we would caution Labour men and Liberals too against the use of this long word "nationalization" if it is left undefined or if, being defined, it means ransom to the monopolists out of the

public revenue. Land purchase proposals are often made to seem justified by pretty accountancy figures showing that the rents payable in future to the State or the municipality will meet the interest and redemption of the land bonds and the public will enjoy any new increases in land value. This is altogether beside the mark. Every penny of the rent of land which is now privately appropriated is a penny lost to the public revenue and necessitates the imposition of taxation on production and its earnings. The conversion of the rent of land into interest on land bonds would perpetuate the private drain on the public revenue and compel the continued resort to all those vicious forms of taxation by which the State robs the industrious and penalizes every useful effort to make wealth abundant. We cannot believe that this is the considered policy of either the Labour or the Liberal Party.

For ourselves, the gift of a New Year is the gift of new opportunity: to press forward with our educational work: to make opinion so that this thought will ultimately dominate the minds of the people and their elected representatives, that the land is the natural inheritance of all; and act accordingly through constitutional changes in the law, so that the taxation now falling on the work of man's hand be abolished and the value of land be taken instead for the common good. That is the practical, certain and just way to the better distribution of wealth. Who will help in this campaign? Who will give more help in the coming year?

A. W. M.

Mr Arthur Chamberlain, presiding at the General Meeting of Tube Investments, Ltd., reported in the *Glasgow Herald*, 3rd December: "No nation was strangled by not having the control of the countries where its raw materials were produced. There was hardly a known instance where the producer of raw material had not sold wherever he could get the best price. The so-called possession of colonies had not in modern times added to the wealth of any country. What had added to the wealth of a country was trade, the development of its own resources, and their exchange for those of other peoples, and it mattered not a jot whether that trade was done with foreign countries, with colonies or its own nationals as long only as it was done. . . . If Germany, Italy and France would only look at what was happening all round them dispassionately, instead of through a mist of hate, of braggadocio and of fear, they would realize the truth of what he was saying. If they were willing to join with others in reducing tariffs, quotas and currency restrictions our answer must be clear, immediate and ungrudging."

* * *

THE RELIGION OF HENRY GEORGE is the title of a new booklet of 16 pages written by John Archer. Like everything from his pen, it is a fervid statement of the highest religious principles and moral standards. The Henry George philosophy is considered in the light of the Sermon on the Mount and no one may gainsay the soundness of the author's interpretations. The booklet is a reprint of the address John Archer recently delivered in Keighley. Special donations have made possible this publication, so that not only is there a surplus for the benefit of the Yorkshire League, who are the publishers, but also the League enjoys the revenue from sales. The price is 2d. per copy. A quantity has been presented to the United Committee which is free to sell them at the rate of one shilling per dozen, which the Yorkshire League is also doing. Send orders either to 94 Petty France, S.W.1, or to Compton Buildings, Keighley, Yorks.

MUNICIPAL ACTION

Cardiff and Glasgow

The Cardiff City Council met on 8th December, the business including an important discussion on the Rating of Land Values. Motion was carried on the proposal of Councillor Ferrier, seconded by Sir W. R. Williams: "That the Council approve of the Resolution passed at the Conference of Welsh Local Authorities, held at Cardiff on the 25th September, 1935, relating to the Rating of Land Values, and that the Council's representatives on the Association of Municipal Corporations be desired to bring the matter forward at a meeting of the Association."

If, as may be expected, the Lord Mayor, Alderman H. Hiles, J.P., will attend the Association's meeting, as representative of Cardiff, the case for the rating of land values will have in him a very earnest advocate.

The Glasgow City Council met on 11th December and the *Daily Herald* of next day reported as follows: "A proposal that Glasgow should petition Parliament in support of the taxation of land values is to be considered by the sub-committee of the corporation finance committee. This decision was taken yesterday on a report by Mr J. C. Pinkerton, city assessor, on the international conference for the taxation of land values recently held in London. Mr Pinkerton suggested that it might be advisable for the corporation to send a delegation to study the system of taxing land values in Denmark, which is stated to have been most satisfactory. Copies of the London County Council report on the taxation of land values are to be circulated to members to assist them in the formulation of a policy."

This is another and very gratifying outcome of the International Conference held in London, and especially of the sessions at which more than 100 delegates attended as representatives of British municipalities. The Report of the London Council had been given to every member and delegate at the Conference. Since then, copies have been provided to numerous Town Clerks at their request. Cardiff procured copies to circulate to all City Council members, and that Glasgow is doing the same is eloquent testimony to the value of this Report and the instruction it contains.

This L.C.C. Report, price 6d., is obtainable from our offices. It should be in the hands of every one concerned with municipal administration and finance and that, of course, includes every public spirited ratepayer. An accompanying publication is Mr Douglas's new treatise on the subject *Land Value Rating*, published by the Hogarth Press at 2s. 6d., and also available from our offices.

PAYMENT IN ONIONS

"The German firm of Krupp has been awarded the contract for the construction of a bridge over the Nile at Samannud. The amount is £145,572, and of this Egypt will pay to the extent of £35,000 in onions."—*Manchester Guardian*, 22nd December.

Apparently there is not yet a synthetic onion industry to be protected in Germany, and the growers of onions are not strong enough to impress their views on the Government and so defend themselves against this "invasion" of Egyptian onions. In the same paper we read that Germany has been making unsuccessful attempts to procure more Roumanian oil. "Roumania demands payment in 'strong' currency while Germany offers goods." What a queer world it is in which all the nations are striving to make it difficult for their citizens to obtain the good things they require!

LORD WILLINGDON AND HENRY GEORGE

Lord Willingdon, ex-Viceroy of India, was the guest of honour at the dinner on 19th November at the English Speaking Union, London, of which he is the new Chairman. At the conclusion of his address, he said:

"May I quote, before I sit down, a few words which I read the other day by that great American citizen, Henry George—a great economist, a great reformer, a citizen of the great American Republic—words which were spoken, let me remind you, at least fifty years ago. He says this:

'Is it too soon to hope that it may be the mission of this Republic to unite all nations of English speech whether they grow beneath the Northern Star or Southern Cross in a League which by ensuring justice, promoting peace and liberating commerce, will be the forerunner of a world-wide federation that will make war the possibility of a past age and turn to works of usefulness the enormous forces now dedicated to destruction.'

"Those words were written some fifty years ago. They are as true to-day as they were then. And I look forward with the greatest possible hope to the efforts of the English-Speaking Union under my chairmanship to go forward forcefully, strongly, towards the great purpose which they have always had in view. And I look forward further to our two great communities, the Republic of the United States of America and the British Empire, working more and more closely together on terms of friendship, and co-operation in order to bring that peace, goodwill and friendship which I believe is intensely desired by the people of the civilized world."

Henry George's historic statement, quoted by Lord Willingdon, was made in the Fourth of July Oration, in San Francisco, 1877. It has been reproduced in illuminated lettering and, by gift of Mrs Anna George de Mille, hangs framed in the vestibule of the English-Speaking Union.

WHERE IT WORKS

A Testimony

In most of the capitals and larger cities in the British Empire rates are levied on land values whilst buildings are either relieved or entirely exempt. These places include Brisbane, Durban, Edmonton, Johannesburg, Pretoria, Regina, Sydney, Vancouver, Victoria, Wellington and Winnipeg.

In the Western Provinces (of Canada) particularly the towns and country districts, levy rates based partly or wholly on land values.

In Australia the revenues of the local authorities are mainly derived from rates on the improved capital value of land, or the annual value of land and buildings. . . . In New South Wales and Queensland all local authorities have adopted the land value policy.

In Sydney, with the exception of water and sewerage charges, all rates are raised in this manner. Throughout Queensland houses and buildings are not even valued. . . . —From *The Ratepayers' Money*, by Arthur Collins, George Allen & Unwin, 5s.

Mr Collins will be remembered as the City Treasurer of Birmingham who at that time (1920) reported unfavourably upon the system above described and made material for the United Committee's pamphlet *Land Value Rating*, now unfortunately out of print.

THE AGRICULTURAL BUNGHOLE

The *Glasgow Weekly Herald*, 28th November, had a long article, with illustrations, written by Capt A. R. McDougal on "Fair Play for Farmers." After a searching criticism of the Walter Elliot policy of restrictions (to raise prices) and quotas and marketing boards, Capt McDougal concluded: "Do not vote a single penny to agriculture, but give us land reform, security of tenure, fair rents, and the taxation of land values accompanied by de-rating of houses. Then we shall have real prosperity all round."

Capt McDougal also said:

"The problem in Henry George's words was 'Progress and Poverty' or as now often put, 'starvation amidst plenty.'"

"Mr Elliot, faced with this problem, apparently decided that the root causes of distress were over-production and not underconsumption, and low prices and not excessive rents and land values. Working on this utterly wrong diagnosis the Government have now saddled us with a complicated scatterbrained hocus-pocus of tariffs, quotas, and marketing boards whose aim is not better marketing but merely scarcity-mongering, price-raising, monopolistic devices.

"The wheat subsidy has meant one-halfpenny tax on every loaf and this tax has gone in increased rent to the wealthy owners of the richest land in the kingdom. For Glasgow alone this one item means an extra cost of over £2,000 per week.

"The cumulative effect of the Government policy means a tax of about 2s. a week on every household. Why not abolish these taxes and give the landlord a certificate entitling him to collect his subsidies direct from each house? It would be a fine and enlightening sight to see the ducal Rolls Royce calling every Monday morning on his allotted households to collect his 2s. subsidy!

"Mr Elliot has stretched out a grasping hand and snatched the bacon and much else from the poor man's table in order to enrich a favoured class.

"Agriculture is like a rainwater barrel with the bungle open. One may pour in spates of subsidies, tariffs and quotas, but the water will not rise above the open bungle. The agricultural bungle is Rent and Land Values.

"When speaking at Kelvingrove, Mr Elliot was heckled and asked: 'What steps do you propose to take to prevent any benefits from your policy being absorbed in rent?' He answered, after pressure, 'None.'

"So we see that the logical result of his policy and its real intentions are identical—to raise rents and land values.

"The subsidies, de-rating and tariffs which have cost the consumer and taxpayer over £40,000,000 a year, and are equal to 19s. per week per annum for every farm worker, have not caused the cultivation of a single extra acre, or the employment of a single extra man or any tangible increase in wages. . . . In fact cultivation is less than in 1931, numbers employed are less, and wages in England, where accurate statistics are available, show an increase of only *one halfpenny per week* over 1931. And farmers, lured by Elliot's promises, are still saddled with too high rents. The only gainers ultimately will be the landlord and the bondholder."

It is gratifying to see these views, of which we have given but an extract, expounded and elaborated in a newspaper like the *Glasgow Weekly Herald*, and Conservative at that.

THIS TROUBLED WORLD

1. **SPAIN**—Civil War for and against great estates and absentee landlordism
2. **PALESTINE**—Conflict between landless Arabs and Jewish immigrants fleeced by high land prices
3. **GERMANY**—The demand for Colonies to give access to raw materials and relieve the alleged pressure of population
4. **BRITAIN**—The distressed areas, widespread unemployment and the grievance against high rents

"There is a vague but general feeling of disappointment; and increased bitterness among the working classes; a widespread feeling of unrest and brooding revolution. If this were accompanied by a definite idea of how relief is to be obtained, it would be a hopeful sign. What change may come no mortal man can tell, but that some great change must come, thoughtful men begin to feel."—HENRY GEORGE.

★

Despite other contributory causes of social and political discord not in one but in many countries, the basic cause in each case is the prevailing system of land monopoly. All wealth is derived from land. Trade and industry depend upon land for their existence. All progress and social improvement adds to the value of land. Those who hold the land control the destinies of nations and can deny access to natural resources by demanding excessive prices.

★

The community-created values of land are not taken for public revenue. Taxation is thrown upon the business man, the householder, the worker, and the consumer, reducing the earnings they should enjoy. Hence the prevalence of bad times in spite of inventions and improvements, and the phenomenon of poverty in the midst of plenty.

★

Henry George has gone to the root of the matter. He has had more influence than any economic writer since Adam Smith. He proves beyond doubt that there is a solution for current economic and political evils.

Books to read are **PROGRESS AND POVERTY** *and* **SOCIAL PROBLEMS**

New editions bound in red cloth at one shilling each from your bookseller or 1s. 3d. each by post from the publishers: Henry George Foundation, 94 Petty France, London, S.W.1. Write for complete list of the Foundation's books and pamphlets comprising over sixty titles.

THE KINGSWAY IMPROVEMENT An Example of Land Nationalization

A report presented to the London County Council on 15th December by its Highways Committee gives an account of the financial results of the Holborn-Strand improvement which created the great thoroughfares of Kingsway and Aldwych out of a mass of mean streets and slums which formerly stood on the site. It is a striking illustration of the difficulties of land nationalization by purchase, but as the story is a complicated one we will quote the report verbatim before making any comment :—

The Council obtained powers in 1897 to carry out the Strand and Holywell Street improvement, and also in the same year decided to widen to 80 feet Southampton Row, between Holborn and Theobald's Road. Powers were also obtained in that year for the Clare Market Clearance Scheme, the surplus lands of which were later merged in the Holborn to Strand Improvement, which was eventually sanctioned under the London County Council (Improvements) Act, 1899. The scheme provided for the construction of new thoroughfares 100 feet wide, having a total length of approximately three-quarters of a mile. More than 600 properties, covering an area of approximately 28 acres, were acquired for the improvement and demolished. The area of the land dedicated to public streets was about 12½ acres, leaving about 15½ acres of surplus lands to be dealt with for recoupment purposes. The properties acquired included 51 public-houses and beerhouses, the licences of which the Council decided, in January, 1901, to abandon.

The letting on building lease of the surplus lands of the improvement began in 1903, and, whilst it took several years to establish the confidence of building lessees in the value of the position from the building point of view, the letting of the sites proceeded steadily during the ensuing decade, especially in Kingsway, the development of which was practically completed, together with a considerable part of the land in Aldwych, before August, 1914.

The sites near the Strand, having higher ground rental values, were the last to be dealt with and conditions during the years 1914 to 1918, undoubtedly had the effect of restricting building operations, whilst the difficulties of financing building schemes experienced during most of the period since 1918 delayed the completion of the redevelopment of the surplus lands at the southern end of the improvement. It was not until 1930, that the last of the vacant sites with a frontage to the Strand was let on building lease to complete the original conception of the Bush House group of buildings.

The Council receives about £143,000 annually in ground rents from the surplus lands of the improvement, upon which buildings of the approximate cost of £5,000,000 have been erected. In addition a sum of £966 a year is received in respect of betterment charges. A total sum of £735,507 has been received from the sale of sites, and other sites valued at £225,191 were transferred in settlement of claims on a reinstatement basis.

The total debt charges incurred to 31st March, 1936 (£5,209,563) plus the net debt outstanding at that date (£3,208,607) amounted to £8,418,170. Against this the aggregate rents received, plus the value of the leased sites amounted to £6,009,931. The difference (£2,408,239) may, therefore, be said to represent the net cost to the ratepayer up to 31st March, 1936.

The annual net charges on the rates (that is the total debt charges less the rents and improvement charges), which in 1935-36 amounted to £60,752, will be reduced as loan charges fall out. In the year 1955-56, it is anticipated that there will be a small surplus of £2,000. This and ensuing surpluses will be a credit to rate account year by year. A large part of the debt will become extinguished in 1961-62, so that the total debt charges in that year will decrease by about £114,177. In 1965-66 the surplus for the year is estimated at £143,725, increasing later to £146,000, the debt being finally paid off in 1987-88. The properties will

thereafter be an unencumbered asset, so far as existing debt is concerned. The cost to the ratepayer of the improvement would have been less but for the delay occasioned by the war.

The present accumulated charge on the rates is £2,840,676 and this will increase to over £3,500,000; after which the annual surpluses should gradually extinguish the accumulated deficit. This process should be completed in 1986, by which date the aggregate result will be a credit. Thereafter the revenue from the unencumbered asset should add annually to the surplus.

The forecasts of the position subsequent to 1936 are necessarily tentative and are given under reserve for the purpose of illustrating the trend of the finance of the improvement. They do not allow for interest on deficits and they assume that rents and improvement charges will remain at their present level and they do not take into account changes which may take place when the existing leases expire.

Taking the figures as they stand, they show that a considerable charge has been and will continue to be imposed annually upon two generations of ratepayers for the ultimate financial benefit of their successors, but that this benefit will not commence to accrue until twenty years' time from now. If interest on deficits were allowed for, there would always be an annual deficit, unless the rents ultimately greatly exceeded £146,000.

This report deals only with the financial aspect of the improvement, but, in assessing its value to the community, regard must also be had to the great increases in rateable value and in the value of property which have accrued and to the advantages to traffic from the improvement.

The salient points are: (1) That about fifty years must elapse from the inception of the scheme before it ceases to be a burden on the rates; (2) That a period of about eighty years must elapse before the debt is finally paid off.

The report does not say what was the original capital cost of the improvement. It may be presumed that it did not exceed the amount of the total debt charges incurred up to 1936, say £5,000,000. In order to deal with this transaction, a charge amounting at its maximum to £3,500,000 has to be imposed on the rates. This is at least 70 per cent of the original cost of the scheme.

Of course, as the report points out, there have been other benefits from the improvement. The most tangible of these is the enhancement of the value of other land left in private hands. It does not follow, however, that if the County Council had bought a larger area the financial results would have been any more satisfactory. The die is loaded against all schemes of land purchase by the fact that the market price anticipates future increases of value so far as they can be foreseen, and as a general rule a public authority has to pay much more than the market price.

Another extremely significant fact is that the lettings or sales of land effected after the war were done upon the basis of post-war values. Owing to the depreciation in the purchasing power of money, higher prices were obtainable. The results therefore are more favourable than they would have been but for currency changes.

The whole story shows that land purchase on a very wide scale involves financial burdens which make it almost impracticable, and certainly most undesirable. The only satisfactory general method of dealing with the land question is to tax and rate the communal value of land into the public treasuries.

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

WHAT SOME SAY

HEARD AT A NEW YORK EXTENSION CLASS. One of the teachers at the H. G. School of Social Science writes: "In one of my classes just finished with *Protection or Free Trade* was a young Englishwoman who seemed well informed of British affairs in general, who related a 'rumour' that *Progress and Poverty* has been much discussed in Royal circles of late, and I am wondering if this had any connection with Edward's abdication. There is a vague impression over here that his proposed marriage to a lady of rather extensive marital experience was the occasion or pretext on which his abdication became necessary, rather than the prime cause or reason." Wanted is substantial foundation for such a remarkable rumour—but then, one must allow also for the *extravaganza* in which zealots can't help indulging at times.

GRANTOWN ON SPEY, SCOTLAND. I am in a sparsely populated rural area, comprised in the main of small farmers and gamekeepers. The latter to the detriment of the former seem to carry sway by way of the power they have in being the landlords' or factors' representatives. For any man to make an effective appeal to those who should be really interested (I mean directly) then that man would need to be a free agent. To put it bluntly, such as I cannot afford to state our views openly but only through the ballot box. There are remnants of the old feudal system to be felt in this Highland atmosphere. . . . We have a debating society, if you could furnish me with a short account of the advantages to be derived from Land Value Taxation. (An assortment of suitable literature was sent and offer of a free supply of Henry George's address *Scotland and Scotsmen* to distribute from house to house.)

FINMORE, BRITISH COLUMBIA. I want to get in touch with some of the more aggressive advocates of the taxation of land values, because that principle ought to be incorporated in the platform of a political Party which is trying to do what the C.C.F. aims to do. Can you send me some names? I will make a strong fight to get it into any new platform *with their help*.

MANCHESTER: A TRADE UNION SECRETARY. *Land & Liberty* has been passed on month by month and I am instructed by my Branch to forward you a donation of 10s. 6d. in appreciation of the periodical received.

RIDGEWOOD, NEW JERSEY. You may continue to send *Land & Liberty* to the Public Libraries at Paterson, Passaic, Ridgewood, Newark, Trenton, Jersey City and Camden, N.J. Send the bill to me for payment. In writing any covering letter, you might call their attention to the special article on Mr Hennessy, he having been a former Senator from New Jersey.

BRISTOL. Mr Kenneth A. Abbott, in the *Evening World*, 23rd November, writes: "Alderman Frank Shepherd has rightly asked: 'How can houses be built to let at rents which working people can afford to pay when land prices are so high?' His illustration of £50,000 for four acres is typical of prices when the Council requires land for any purpose. He also stated that for this reason the Council was forced to go outside for its housing estates, but even there the land monopoly made them pay £106,666 for 691 acres. This was largely agricultural land rated at a total annual value of £271. A step in the right direction and one which would cheapen land both for the corporation and industry is the transferring of local rates to a rate on site values. I would suggest that the City Council should instruct our new Finance Committee to investigate the whole question of local revenue, and then issue the results of their findings."

MELBOURNE, AUSTRALIA. Please cause some Georgeist literature to be sent to the name I give you of a friend in Paris. I enclose 5s. and leave the selection to you. Don't overlook *Progress and Poverty* and some of the other works of George as well as some of the Addresses—also a copy of *Land & Liberty*—and enclose my greetings card as herewith.

TUNSTALL, STOKE-ON-TRENT. I am sorry to have overlooked my remittance for *Land & Liberty* which I say most definitely is one of the very few really educational journals

printed. The book I purchased, *Progress and Poverty* by H. G., which I consider one of his best works, I have recommended to quite a number of people.

KOVUR, SOUTH INDIA. With order for a large assortment of books and pamphlets: I have read what you already sent, translating from it into my mother tongue, Telugu, and writing to our daily papers about your activities. A later letter said: I am very grateful for the literature. I will write some essays in Telugu (26,000,000 people speak this language) and after finishing them, if my friends help, I will print them into a pamphlet and distribute it among the villagers. Myself, I am a journalist and (honorary) worker among the peasants and I want to know all the details of your work. At your suggestion I am writing to the Rev V. J. White, Vice-President in India of the International Union for Land Value Taxation and Free Trade.

HENDON, N.W. You might point out in the Press that General Franco evidently realizes the power of land ownership to enslave the people. Although all the gold has gone and most of the buildings and machinery in important towns destroyed, he still persists!

AUCKLAND, N. Z. I think the *True National Dividend*, by W. R. Lester, is a masterpiece as a destruction of the Douglas fallacy and also as a short statement of the case for the socialization of rent. The author is to be congratulated on a further valuable contribution to our literature. Enclosed is payment for twelve copies to be sent.

POONA, INDIA. The *Servant of India*, 29th October, gives quite a long and favourable review to the *True National Dividend*. Price of this informing booklet is 3d.—publication of the Henry George Foundation of Great Britain.

RAMSGATE. Enclosed are subscriptions to provide for the sending of *Land & Liberty* to the public libraries, also for the Social Centre and for another correspondent I want to keep interested. I was looking over your various publications for enclosing one with my Xmas greetings to friends, and the most effective seems to be George's *Crime of Poverty*. Send me two dozen and with them a library edition of *Social Problems* to present to the students' library connected with our Congregational Church.

LIBERIA, WEST AFRICA. Kindly be good enough to send me your catalogue of publications on social and economic subjects, and lowest figure for certain books named, as those by Henry George. This correspondent (who is obviously answering one of our Henry George Foundation advertisements) writes also for other matter which have had to be referred to one of the big London book shops: All publications, pamphlets and books—historical or in novel forms—relating to the Slave Traffic days on the West Coast of Africa, from the 15th century onwards, by French, German, Dutch, Portuguese, American and British authors.

UPPER MONTCLAIR, NEW JERSEY. I am asking a favour of you. It is to place the sum (£3) in whatever part of the cause you think it should go to. . . . I have always considered England the hope of Europe. The most stable, the most to-be-trusted Government and people.

BUENOS AIRES, ARGENTINE. I enclose 3s. Please send me some pamphlets other than those I already have, as listed herewith. I have translated into Spanish *Natural Law in Social Life* by W. R. Lester, and we are going to publish it. But for this I should like to have authorization from Mr Lester. By way of introduction, I am an Argentinian Georgeist and I want to assure you, our English friends, that every day we are making progress in my country for our ideals.

PUBLIC ADMINISTRATION CLEARING HOUSE, CHICAGO. I have received a number of papers and pamphlets from the United Committee and I want to thank you. Some of the papers which were read at your International Conference this past summer seemed to me to be of such relevance to the problem of urbanism that I took the liberty of transmitting them to the research staff of the Committee on Urbanism of the National Resources Committee.

THE ASSESSMENT OF LAND VALUES

By Hon. Lawson Purdy

(Late President of the Department of Taxes and Assessments, New York City)

Thirty years ago there were few, if any, books and treatises on the subject of the assessment of land. Since then that lack has been supplied. Thirty-two years ago the Assessment Roll in the City of New York was published and has been published annually ever since. Twenty-seven years ago Land Value Maps were published for the City of New York, have been published annually since, and similar publications have been made in various cities in the United States and in Copenhagen, Denmark.

Reports of State Tax Commissions in the United States contain many references to methods of assessment. Good books on the subject are available. Much of this work was done by followers of Henry George or was stimulated by them.

LAND VALUE TAXATION

In the United States, Canada, New Zealand, and Australia land has been taxed for many years, the tax being a percentage of the assessed value which is determined at regular intervals. In many places the assessment is annual, in some at intervals of four years. In some places methods of administration are very good. In many places such methods are poor. Experience is ample. I believe that that experience demonstrates that assessors should be employed on the basis of their competence to be ascertained generally by competitive civil service examination, that they should be removable only for cause, and that they should be employed continuously throughout the year. The number of assessors depends upon the area to be assessed, the population in the area, the stability or otherwise of values. Where values change slowly one assessor can assess a larger territory with a greater number of parcels than where values change rapidly.

Ever since *Progress and Poverty* was published there has been much discussion as to whether the annual value of land is adequate for the necessities of government. Some used to contend that it was far more than sufficient; others have contended that it is much less than sufficient. It really makes no material difference. What we wish to accomplish by the taxation of land is the acquisition for the public treasury of so much of the annual value as may suffice for the needs of government or as may be obtained whether it may be sufficient or not.

I think it must be clear to almost anyone that if countries indulge themselves in the luxuries of war and great public debts, land values will be insufficient to pay the bill. I am inclined to believe that with no annual charge for debt and under conditions in which people took care of themselves and did not receive all kinds of help from the State land values would suffice. After all, it seems that the value of land measures all the advantages of living in a country and naturally should be adequate for all proper public needs. Whether that theory is sound or unsound is immaterial for our purpose. We need claim nothing more than that the site value of land is a publicly produced product and belongs to the public and should be taken for public use.

The discussion of whether land values suffice for public needs is not confined to persons who are not followers of Henry George. Single Taxers hold diverse views and I think many of these views are based on inadequate information and a failure to realize the extent to which the apparent selling value of land is in many places far

in excess of the economic value. In the United States I know we have millions and millions of acres of land held at a price for which a few acres may sell. That represents a scarcity value and produces an appearance of value that is a mirage. In a rural section ten acres may be sold for one hundred dollars an acre. In fact it generally is not true that the five thousand acres are all worth one hundred dollars an acre. Each owner is encouraged to think that his acres are worth one hundred dollars because of the single sale. This is true of rural land; it is equally true of the land that surrounds cities, large and small. There is no conspiracy to hold land out of use. Owners of vacant land and idle acres would be glad to sell them for a price. That price is usually based on what some parcel has been sold for. If an attempt is made to buy a large area of land or acres the price rises as soon as the demand is known.

We are accustomed to base our calculations on the assessed value of land under existing conditions under which it is the exception for the tax rate to exceed two per cent of the actual selling value. That tax rate is large enough to do a great deal of good, but not large enough to squeeze out the fictitious value I have attempted to describe.

To what degree, in any town, city, or state the apparent market value exceeds the true economic value, no one knows or can know until we try. We should not base high hopes of large revenue on fictitious values.

Few people realize the extent to which a tax on land reduces its selling value. If the capitalization rate is five per cent, a tax of one per cent would take one-sixth of the annual value and reduce the capital value by that much. If the annual tax rate should be five per cent the value would fall to one-half what it was before, and the tax would consume one-half the annual rent and reduce the selling value by one-half. These examples are given on the basis of economic value, not of the scarcity value we have now. We should have these facts in mind, and not indulge in the expectation of excessive revenue from an increasing tax rate on land values. Our tax base will shrink as the tax rate increases.

What I have said is based upon other conditions remaining the same. Other conditions will not remain the same. With each increase in the tax on land values and reduction of the tax on products of labour in the form of buildings or otherwise, industry will be stimulated, it will feel the lightening of the load and the easier access to the materials of production. The larger the production of wealth the greater the value of land.

Many of you know this as well as I, or better. Some of you may think that this stimulus afforded by the

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relief to industry of taking taxes off the products of labour and increasing the tax on land values will result in a very great increase in the value of land, sufficient to offset the reduction in the scarcity value and even the reduction in the economic value. Whether this result will follow or not we should have the facts clearly before us and not base our hopes on dreams which may not come true. If they do come true, so much the better. Do not count on them.

LAND ASSESSMENT

Wherever, as in the United States, land is assessed regularly at frequent intervals and an annual tax imposed upon the assessment, the machinery of assessment has been created and is functioning. Usually it can be improved but new machinery does not have to be created.

In countries unaccustomed to the assessment of land at frequent intervals there is an exaggerated idea of the difficulty of making such an assessment. When it is proposed many think that the task of making an assessment will take years. One of the reasons for that notion, I believe to be the theory that an assessment should determine the value of the interest of each person who owns some part of the fee. If that task be attempted, it is very difficult and an assessment would take a long time. In many places in the United States the assessor is entirely unconcerned with the ownership of the fee and how that ownership may be divided, whether vertically or horizontally.

There is a good deal of land in the United States in one place or another under ground lease. Usually the lease provides that the tenant shall pay the tax. The land is assessed as though there were no lease and the parties are left to determine who shall pay the tax by their own private contracts. The State is not concerned with it. The State is not concerned with whether a property is mortgaged or not mortgaged, with whether the owners are one or many in number. The property is dealt with, as we say, *in rem*. The land is assessed, the tax is imposed upon the land. If the tax shall not be paid, the land is sold by proper procedure and the tax collected.

Where there is no existing assessment, my recommendation would be that for the first few years a very small tax should be imposed, say one-quarter of one per cent for the first two years and an additional quarter of one per cent every year. Should we ever proceed so far, I think forty per cent is about the maximum we can ever reach. If the capitalization rate of that neighbourhood is five per cent, a forty per cent tax rate would take eight-ninths of the ground rent in theory.

MAPS AND UNIT VALUES

The machinery of assessment should be set up. Assessors should be required to use Land Value Maps and they may find it expedient to invite persons interested to appear and give their opinion as to unit values. Let the assessment be made two years after the effective date of the Act and a tax be imposed at one-quarter of one per cent. That is such a small rate that no harm will be done by such inequalities as are inevitable with a new assessment. Opportunity should be given for persons interested to apply for a reduction of the assessment. Knowledge will be gained by the assessors as a result of such appeals. The following year the assessment should be better and so each year the assessment should approach more nearly the actual value of the property.

In the United States, for urban land probably the most common unit in use is a depth of 100 feet, and the value of land is expressed in terms of the value of a parcel

100 feet deep of suitable size for development. There is nothing holy about a unit of 100 feet in depth. Assessors should conform to the practice of the community. In some places known to me lots are normally 125 feet deep. In one place I know the common unit in use is the square foot. That is used but it is understood to mean the value per square foot for a lot of normal depth, which in that community, I think, is 100 feet.

There are tables in use in the United States giving the normal value of a lot which is shorter or deeper than the ordinary lot. Such tables must vary according to the practice of the community and must vary in different parts of the same community. Experience indicates that the variations are not very great. They do not vary very much above or below a norm, a lot 50 feet in depth being worth two-thirds as much as a lot 100 feet in depth. On a business street where small shallow stores are in demand the first 25 feet of the lot may be worth almost half as much as a lot 100 feet deep, whereas in a residential section in which the demand is for lots of full depth a short lot is often a damaged parcel and has less value per square foot than a lot 100 feet deep.

In these matters it is well to be acquainted with the rules in common use but they must be used as servants not as masters, and the experienced assessor must be guided by what is the truth in the particular location. That he can find out from his own experience and the experience of others.

The assessment of corner lots presents a problem which must be solved in the same way as the problem of short lots and deep lots. When two streets intersect each other, being about an equal value, and the demand is for retail shops, the ordinary sized corner lot may be worth twice as much as an inside lot. In certain favoured locations it may be worth even three times as much. On the other hand, in a residential area the value of a corner may be very little in excess of the value of an inside lot. These are problems to be solved by intelligence and experience.

In general, I believe that an assessing department should be so administered that the actual work of assessment should be performed so far as possible by men thoroughly familiar with the locality in which they work. An administrative unit might be an area of considerable size containing various sized towns, cities, and rural

Speaker's Note-book

The series that has been running under this head in our columns during recent months and the "land instances" that are on record over the past few years provide the ounce of fact which it is said is worth a ton of argument. With a view to effective use of this persuasive material, a special file has been made of the cases arranged geographically and the aim is to have one or more for every constituency in the country. This has been done at the instance of Mr R. R. Stokes, and when election candidates get these aids and abets for their speeches they will have occasion to be grateful to him. Just what form the "Notes" should take—whether on cards, on loose sheets, or in a printed brochure (suitable for the pocket), embodying the lot, is under consideration. We will be grateful to readers for any suggestions, and also for typical examples of the operation of the land monopoly in their own localities, which can be added to make this publication still more complete.

districts. Under these circumstances so far as practicable men having local knowledge should be selected for duty in each section.

In English-speaking countries the ordinary unit for rural property is the acre. Whether it is an acre or a hectare is immaterial; people think in terms of the value of the unit to which they are accustomed.

CONCLUSION

The sum of the matter is that the assessment of land for purposes of taxation upon its capital value has been carried on in various parts of the world for a good many years. There is plenty of experience to guide an assessing department. There are certain elements common to all countries and to all times. The administration of an assessing department is an art which differs little from the administration required for any other function of government. It is above all things a human problem. It may be met with reasonable intelligence and diligence and it can be improved progressively year by year.

We know that as taxes upon land increase, land will become more and more available for use. As taxes upon the products of labour decrease, more and more of the products of labour will go to the producers, and more and more prosperity will bless the land.

[NOTE.—The foregoing Paper was presented to the Fifth International Conference in typewritten form. We are now glad to have the opportunity both of offering it to a wider circle of readers and presenting it in a more permanent form.

Mr Lawson Purdy is known all over the world as one of the foremost authorities upon the practical problems arising in connection with the valuation of land for purposes of taxation, and it was during his tenure of office as President of the Department of Taxation Assessment of New York City that the method of assessment there was placed upon a systematic and scientific basis enabling the valuation to be made with precision and the taxpayer to be satisfied that it had been so made.

In the present paper Mr Purdy deals with a number of questions which will, wherever land value taxation has reached a certain point of development, become of greater and greater importance. He draws attention to the effect of a tax on land values in reducing the selling value of land (approximately by the capitalized amount of the tax). The result of this is that wherever the selling value of land is made the basis of assessment the assessable value will steadily diminish, other things being equal, as the amount taken in taxation increases. If half the economic rent is taken in taxation the selling price will have fallen to a half of the untaxed value; if three-quarters is taken in taxation the selling price will fall to one-quarter of the untaxed value and so on.

One result of this is that the rate of taxation has to be increased rapidly because the basis to which it is applied is being reduced. It is therefore conceivable that a point might be reached as Mr Purdy suggests at which the rate of taxation might be perhaps as much as forty per cent of the selling value.

The difficulty of explaining the real meaning of this to people who do not thoroughly understand the economic theory of rent and the relationship of selling value to economic rent is very great. It is therefore a matter for serious consideration whether the adoption of selling value as the basis for land value taxation does not create an obstacle to the ultimate progress of the reform and whether it is not desirable that the economic rent of land should be taken as the basis of taxation. The practical difficulty of this in countries where selling value is the basis of existing taxation is no doubt considerable.

Another point raised by Mr Purdy is that the assessment of land should be *in rem* and that no attempt should be made to ascertain the value of the interests which individuals may have in any particular piece of land. It will be clear that it is only when each site is valued as a whole that it is possible to make a valid comparison between one site and another, and as relative fairness is one of the essential items in a just valuation the necessity of ascertaining the value of each site as a whole is self evident.

It would appear, however, that Mr Purdy infers that the collection of the tax should be made in the same fashion and that no regard should be paid to the interests which individuals may have in the same plot of land, and that whoever happens to be registered as the owner should be obliged to pay the whole of the tax without contribution by any other persons interested in the land.

It may be that such a procedure would do sufficiently exact justice in the circumstances of land tenure prevailing in the United States, but in countries such as Great Britain, where it is usual for land to be let for very long terms of years or in some cases in perpetuity, much injustice would be done if either the lessor or the lessee was obliged to bear the whole burden of the tax. It is suggested that in such cases substantial justice would be attained if the lessee on paying the tax was empowered by law to deduct from the rent which he pays to his lessor, a proportion of the tax equal to the ratio which that rent bears to the annual land value or economic rent of the site. This would require no valuation of individual interests in each site nor conflict with the general principle that the value of each site should be ascertained as a whole.—EDITOR, *Land & Liberty*.]

The *Bristol Evening Post*, 9th December, reported the proceedings of the Bristol "Parliament" where with a "Labour Government in office" a Bill for the Taxation of Land Values was under debate on a motion declaring that: "This House is of the opinion that the rating system is inequitable in its incidence, that site value is a subject peculiarly suited for local taxation by reason of its arising from community influences including local expenditure, and that it is accordingly desirable that the present burden of local expenditure should be transferred either wholly or in part from rates to site value." The motion was carried by a majority of four. The subject, the report stated, proved an exceedingly interesting one in view of the developments in rebuilding so much of the centre of Bristol and the extensions of building activity on the outskirts, and the debate proved particularly fierce. The Bill provided for a tax of 3d. in the £ of the capital value of all land, including agricultural, the revenue from it to be used wholly for reducing taxes on trade and industry.

* * *

It will clarify any man's understanding of justice and injustice in our national life to read *Progress and Poverty*, written as it was by an earnest and sincere Christian, who devoted his whole life to advancing the cause of social justice which shone in his soul as a heavenly vision.—Dr Paul W. Harrison, of Muscat, on the "Christian in Present Day Society" in the *Calvin Forum*, May, 1936.

* * *

A NEW YORK JOURNAL OF NATIONAL REPUTE. Thanking for the German manuscript of a paper on the Land Policy of the City of Hamburg with many particulars of housing schemes, allotments and land prices. Translated for research work in connection with municipal administration and copy of translation sent to *Land & Liberty*.

DISTRESS IN THE HIGHLANDS

(Debate in the House of Commons, 16th December, led by Mr R. Gibson, K.C., the victor at the recent by-election in Greenock, where the seat was won from the Government by the Labour Party.)

MR R. GIBSON, K.C. (Labour), on a motion calling for Government action to arrest depopulation and poverty in the Highlands, said: Historically, the causes of the distress go back to the Civil War of 1745. At the end of that war a new system of land tenure was put into force in the Highlands and Islands of Scotland. The cultivators of the land found that the land had been handed over to the chiefs as their absolute property. The chiefs no longer had duties of a patriarchal type in relation to those who occupied the land, and they were thus able to deal with the land as their own private property. Towards the end of the eighteenth century there took place what are generally recognized as inhuman clearances from the holdings in the Highlands.

Impoverished land and depleted fisheries are now unable to provide in the Highlands and Islands a livelihood for the population who are inexorably shut out from large tracts of country that are dedicated to the deer. Let me take the seven crofting counties in Scotland—Argyll, Inverness, Ross and Cromarty, Sutherland, Caithness, Orkney, and Shetland, the last two being taken as separate counties. In the seven counties the aggregate population for 1891 was 360,367; for 1911 it was 341,535; and for 1931 it was 293,139. The fall for the first 20 years was 18,832, and for the second 20 years 48,398. These figures, taken for successive periods of 20 years, show how rapid the depopulation of the crofting counties has become.

Three successive Commissions have deplored the depredation of deer in the Highlands and the desolation ensuing from the encouragement of deer and deer forests. Already in 1884 nearly 2,000,000 acres had been devoted to deer, and Lord Napier of Ettrick's Commission in that year reported:

"No one could contemplate the conversion of the whole extent of good pasture land, and of possible arable land, at a moderate elevation in the Highlands, into forests, without alarm and reprobation, and it is scarcely necessary to say that any serious movement towards such an issue would be arrested by the force of public opinion, attended by an amount of irritation much to be deprecated."

The report went on to suggest legislative action, but, in spite of it, nothing has ever been done. The Royal Commission of 1892 called for a check to the spread of deer forests and scheduled, in the crofting counties alone, no less than 1,782,785 acres of land suitable for the extension of existing holdings and the creation of new ones and of moderate-sized farms. Lastly, the Departmental Committee on Deer Forests appointed in 1919 declared that

"the withdrawal of so large an area from pastoral uses was, from a national point of view, much to be regretted." Deer roam over a very large fraction of Scotland. I put it at no less than one-third of the country. In a hard winter, a few years ago, deer were knocked down in the public streets on the north side of Glasgow. From there to the Pentland Firth and from the West Coast to the German Ocean the deer attack the crops of the farmer and the crofter. The islands of the west are afflicted with the same pest. The owner of the deer forest is under no obligation to restrict the deer by fences, and farmers, large and small, are not permitted to shoot the deer, although it is no respecter of private property. It is an appalling fact that the Forestry Commission have to pay from 3s. 6d. to 5s. per yard for fencing to protect young trees from the deer. This is an impossible burden for any farmer, far less for a crofter. The landlord has no intention of ending the plague of deer.

The amount of land available for agricultural purposes is restricted by certain operations of the Forestry Commission. In sheep farming the sheep go on to the hill ground for summer grazing and are brought down to the low lying ground for wintering. Roughly, the sheep on three acres of the summer hill pasture require one acre of low lying

winter pasture, but in many parts the Forestry Commission take over a large tract of hill and valley and plant the valley with trees. This at once puts out of commission a large portion of hill pasture for the sheep. An example was given in evidence a few weeks ago, before the Economic Council sitting at Oban, of some 45,000 sheep being cleared off a corner of north Argyllshire within recent years owing to the operations of the Forestry Commission.

The land in the Highlands is impoverished in many instances by bracken. If the land is being properly tilled the bracken will be kept down, but in the deer forests it is allowed to grow. On smallholdings bracken does not become a pest or a scourge, because the ordinary agricultural processes keep it down.

Again, rabbits are a plague—that is quite common, even on golf courses. In the islands of Scotland in-breeding among the rabbits renders them tubercular, so that they are not even suitable as food. Further, while a landholder himself has the right to shoot rabbits, yet, if land is held in common, all the holders are not entitled to shoot the rabbits. They may appoint one of their number to shoot the rabbits, or they may appoint some third party, and in that way the rabbits may quite easily get out of hand.

There are thousands of men in the Highlands and Islands and many more in the towns and villages of the Lowlands of Scotland, who want holdings. Their number is far larger than the number of outstanding applications for new holdings and enlargements stated by the Secretary of State for Scotland on the 8th December, 1936, when he gave the figures as 2,911 and 2,975 respectively. Applications have been put in for holdings and for enlargements since 1911, and applicants are "postcarded" at long intervals asking them whether they still want holdings or enlargements. As only something like 86 new holdings and four enlargements were provided last year it is obvious that there is small chance of applications for either being successful.

In the Islands and along the coast of Scotland piers are privately owned; they fall into disrepair and not a few have gone out of commission. The same applies to harbours. The consequent distress on the seaboard of Scotland and on the Islands where these piers and harbours have become derelict is obvious.

In the Highlands and Islands the tourist traffic is amazingly small in dimensions. It prospers in Iona and Gigha, in Islay and in Arran. In Skye there are notices warning off visitors, and you find the same thing obtaining in Sutherlandshire. In the Island of Rhum, which is 28,000 acres in extent, one finds only five families there. They are the caretakers for sporting interests. Formerly 10,000 sheep were supported on that island; to-day there are no sheep, the whole place is devoted to deer. The landlord in Skye and in Sutherlandshire warns off the visitors. The landlord is unlike the deer, he firmly believes in the sanctity of private property.

Let me take a practical example from the Island of Tiree, that magnificent island to the West of Iona, which might be called the granary of the Hebrides. A pier was erected there at the public expense, to the tune of £13,000. The rentals of five farms were straightway increased by something like 25 per cent. Smallholdings were constituted on one of the farms and the rents of the others were again increased. The last farm had a rent of £700; it was increased to £1,000. That is typical of the way in which the expenditure of public money on land goes at the present time to help and to enrich the landlord.

In Scotland, we have been celebrating the centenary of a distinguished Scottish statesman, Sir Henry Campbell-Bannerman. He was a man of principle, and on this topic his principle was: "We should make the land of Scotland a treasure house for the people instead of a pleasure ground for the rich."

MR MALCOLM MACMILLAN (Labour—Inverness, Western Islands): There are holdings needed in the Western Isles. There are about 1,000 squatters in Lewis alone waiting for holdings, and thousands of others in the Highlands waiting for holdings on land that is occupied by deer. The very necessities of life are denied to the people who are living in houses for which they are paying

far too high rates of interest and have other liabilities. With the exception of a couple of towns there is no communal sanitary system at all for 40,000 people in Lewis and Harris. It would be a disgraceful, unthinkable thing in any other part of the British Isles. Yet this is the state generally in the Western Isles. Outside Stornoway and Tarbert and the few smaller towns in the Hebrides there is no such thing as a communal water supply. I wish to quote a letter which I have received from North Uist:

"Our domestic supply is obtained from shallow surface wells. These in many cases are merely dip hole wells and are unprotected by either wall or fence, so that it is impossible to keep such wells free from the contamination of animals or from refuse thrown about by the wind. In winter during heavy rains the water falls into them carrying impurities of all sorts, and the surrounding soil being of a soft nature soon turns into mud with the tramping of people and cattle. . . ."

These people have been patient up to the present, but they are getting very impatient now, and I am encouraging them. There was once a famous rising in connection with the Land League, and the Government, unless something is done, may have to tackle another such rising again.

Sir MURDOCH MACDONALD (Liberal Nationalist—Inverness): The question of deer forests has arisen in my lifetime. When I was a child the whole of the deer forest area of the Central Highlands of Scotland was let to a well-known sportsman of those bygone days for £50 a year. One small portion of the vast area that he rented was let in recent years for £4,000 a year. Deer shootings were let long before I was born, but as a general statement it is accurate to say that during my lifetime the great increase in deer forests has taken place.

Mr THOMAS JOHNSTON (Labour—Stirling and Clackmannan): It is upon record in the last annual report of the Department of Agriculture that:

"Damage by red deer has been a serious problem for many years in Scotland, and proposals for legislative protection for smallholders and farmers from damage by deer have been made by departmental committees as far back as 1921, but owing to the difficulty of reconciling conflicting interests"—

that is a polite way of saying that landlordism is very strong—

"no progress has been made."

There are uses other than ploughing up the land to which deer forest land can be put. Some of it can be used for an extension of grazing and some for cultivation. There is the case of Lusskintyre. A previous Government could see nothing for the men of Lusskintyre but that they should be kept permanently in Inverness gaol. They were in and out of gaol, I do not know how many times. Another Government came in and acquired a deer forest at Lusskintyre compulsorily, seized it, took the men out of Inverness gaol and put them back with the right to cultivate farms at Lusskintyre. And they are there yet. The last time I was in the Isle of Skye, going down the hill towards Sligachan, I saw, copied and photographed, a notice stuck in a tree in the following words:

"Warning to trespassers and visitors. The soft-nosed bullet carries far and inflicts a nasty wound. Visitors are warned to keep away."

It is common knowledge that lands have been closed, that roads have been closed, and that everything possible has been done to turn vast tracts of the Highlands of Scotland into a wilderness, a sportsman's paradise.

There are villages in the Island of Lewis I can name which do not receive a penny of income unless it be from public assistance. There are villages suffering poverty such as the distressed mining areas never knew. The people are in a condition of fear and hopelessness with the roads barred to them, the piers rotting, and the harbours silted up. I hope that we shall take united action, as representatives of Scotland, even at the eleventh hour of the last day to stop the depopulation and impoverishment of the northern parts of our country.

THE LIVE STOCK BILL

(*Money Resolution imposing Customs tariffs on foreign imported Beef and Veal.—House of Commons, 15th December.*)

Mr A. MACLAREN (Labour, Burslem and Tunstall), taking part in the Debate, said: Here a special tax is to be collected. It is a tax which the poorest of the poor will have to pay. A good old-fashioned Conservative opposite tried to advance the argument that the foreigner pays the tax. Just before he got up, the hon. Member for Petersfield (Major Dorman-Smith) read a long list of commodities which the farmers have to use, that are taxed. He advanced the argument that because the farmers have to pay heavy taxes on these imported articles, they are entitled to receive this appropriation to-night. We have been told that poor agriculture is a timid thing that needs protection. One hon. Member said that the one section of the community that wanted protection was agriculture. Millions of pounds have been given already by way of protection.

There are three parties to this industry. There is the farmer, there is the agricultural worker and there is another gentleman who always gets his tribute from farming, whether it is doing well or not, and he is the landlord, the rent-receiver. Whether farming is in a good condition or a bad one, that toll is paid, and I hope at another time, when it will be more appropriate, to prove by figures and facts that that is where these millions are going.

Until the rents of the agricultural areas of this country are deflated and prices are brought down to a competitive level, as they could be if there were not these tolls to be paid in rent, you are living in a fool's paradise. This appropriation to-night is part and parcel of an injection of a sort of intoxicating drug; agriculture must be kept going by new and fresh injections of public money.

LIBERAL SPEAKERS

The Liberal Publication Department issued on 10th November an addition (Cards 13 to 28) to its series of *Speakers' Notes*. On Cards 19 and 20, facts about monopoly prices for land in London are cited, taken from the official report of the London County Council on the Rating of Site Values, also the recommendation of the L.C.C. and the demand for this reform on the part of 230 British local authorities. Card 28 says:

"The Rating and Taxation of Land Values would remove one of the principal causes of the maldistribution of wealth by impounding those socially created values, which at present go to enrich the landholder, and utilizing them for the general benefit. It would make land more easily and cheaply available for smallholdings, allotments, etc. By untaxing improvements and reducing the burden of rent and taxes, it would help the small tradesman and house-owner. And by providing a new source of revenue, it would render the reduction or abolition of indirect taxation possible, thus raising real incomes and promoting the accumulation of savings."

We regret to report the death of Alderman W. G. Wilkins of Derby which took place in November last. He was a doughty campaigner for the land reform cause. Land value taxation had his keen interest, but he will best be remembered, and with lasting gratitude, for his short histories of England and Ireland, issued in popular setting and revealing the insidious growth of landlordism. The English booklet renamed and sold as *The Penny History of England* had an enormous circulation.

* * *

"'Green Belt' sales (about 45 square miles already) have poured large sums into the pockets of owners of properties suitable for public acquisition with an eye to the future."—From the Annual Market Report of Messrs John D. Wood & Co., the London firm of real estate agents.

HENRY GEORGE SCHOOL OF SOCIAL SCIENCE

Headquarters Office : 94 Petty France, S.W.1.

Hon. Secretary : F. C. R. Douglas.

The basic idea of the School originated with the late Oscar Geiger, of New York, who evolved the idea of a systematic teaching of the basic principles of political economy through the medium of a *Manual* containing questions and answers based on *Progress and Poverty* as text-book. The success of this method in the United States has led to its adoption in other countries.

At the recent International Conference for Land Value Taxation and Free Trade held in London in September a valuable paper on the method of teaching and its results was given by Mr Lancaster Greene, one of the Trustees of the American School. At the close of the Conference a meeting of those interested was held, at which it was decided to form a British School. A temporary committee was appointed consisting of Messrs H. A. Berens, F. C. R. Douglas, Frank Fox, Wilfrid Harrison, Leon McLaren, William Reid, and R. R. Stokes (Chairman) with Miss Frances R. Levy as Hon. Secretary. This committee undertook to make arrangements for the formation of classes, and for the appointment of a permanent Board of Governors for the School. Its work was made possible by a grant of £250 from the English League for the Taxation of Land Values and by the supply of *Manuals* for Teachers free of charge by the American School. Grateful acknowledgment is also made of various other donations to the work of the School.

As a result of the enthusiastic co-operation of the followers of Henry George throughout the country eighteen classes were formed with a total enrolment of 209 students. The location of the classes and the names of the tutors are as follows: London (three classes), Messrs Leon McLaren, H. A. Berens and W. Hildreth; Liverpool, Mr F. R. Jones; Bootle, Mr J. W. Foley; Birkenhead, Mr Curzon Newhouse; Waterloo (Liverpool), Mr E. J. McManus; Codnor, Mr George Musson; Belfast, Mr George Green; Keighley, Mr Howard Binns; Manchester, Mr D. J. J. Owen; Streatham (London), Mr F. L. Crilly; Birmingham, Mr Chapman Wright; Halifax, Mr C. H. Smithson; Glasgow (two classes), Mr William Reid and Mr John Wilson; St. Andrews, Mr J. T. Haxton; Sheffield, Mr H. G. McGhee, M.P.

Most of these classes were formed by the middle of October and were able to complete the course of ten sessions before Christmas, others formed later are still continuing. It is hoped that in most of these centres new classes will be started in 1937, and additional classes are contemplated in various centres.

As a result of arrangements made by the temporary committee a new Board of Governors has been elected to hold office until the end of 1937. The names of Board and the organizations electing them are as follows: Mr E. J. Brierley (Bristol League), Mr J. L. Hamilton (Clitheroe Henry George Group), Mr Frank Fox (English League), Mr F. R. Jones (Liverpool League), Mr E. M. Ginders (Manchester League), Mr Chapman Wright (Midland League), Mr W. R. Lester (Portsmouth League), Mr William Reid (Scottish League), Mr Andrew MacLaren, M.P. (Tunstall and District Georgian Society), Mr Wilfrid Harrison (United Committee), Mr Eustace Davies (Welsh League), Mr Ashley Mitchell (Yorkshire and Northern League). The Board at its first meeting adopted a simple constitution for the School and appointed Mr F. C. R. Douglas as Hon. Secretary. The office of the School will henceforth be at the above address to which all communications should be addressed.

It need hardly be emphasized that the urgent need of the School is more classes and more teachers. To those who have not conducted such classes before it may be said that they need not have had any practical experience of teaching. A fair understanding of the subject matter is the essential requisite. The rest is made easy by the use of the *Teacher's Manual* containing questions and answers on each section of *Progress and Poverty*. The students are supplied with a set of the questions (without answers) to be discussed at each lesson, and the function of the tutor is rather to guide the students in answering and discussing the questions than to lecture to them. Would-be tutors should not therefore be discouraged by the idea that they have to give a series of formal lectures. The essential part is that the student studies the text-book and answers questions in class.

The experience so far gained shows that tutors find their work interesting and agreeable. One writes, for instance: "Our fifth session takes place to-morrow evening and I am pleased to say I have a most efficient and enthusiastic class who all show a really remarkable grasp of the principles of *Progress and Poverty*. They have very rarely been doubtful in answering the questions on the sheet. I am very pleased and have gained myself from this new interest in Henry George."

A new and revised edition of the *Teacher's Manual* issued by the American School is expected to be available at an early date. The Henry George Foundation of Great Britain is also issuing an *Economic Manual* to be published early this year which may be had by those who prefer it.

Those who desire more detailed information and assistance in circularizing prospective students or in other ways are urged to write to the Secretary, Henry George School of Social Science, 94 Petty France, London, S.W.1.

New Classes

In addition to certain of the classes mentioned above which are continuing into 1937, the following new classes are announced:—

Town	Tutor	First Meeting
Stockport ...	D. J. J. Owen ...	Wednesday, 6th January
Belfast ...	George Green ...	Royal Avenue Hotel, Tuesday, 19th January
Bootle ... (two classes)	Jos. W. Foley ...	Bedford Chambers, 41b Stanley Road, Bootle. 12th & 13th January
Keighley ...	H. Binns ...	129 Skipton Road, Keighley. 14th January
Birmingham	Chapman Wright	Council School, Little Green Lane, Small Heath (Date to be arranged.)
Manchester ...	A. H. Weller ...	69 Piccadilly, Manchester.
Streatham, London ...	F. L. Crilly ...	26a Mount Nod Road, Streatham. (Date to be arranged.)
Codnor ...	G. Musson ...	8th January. Mill Lane Schools
Liverpool ...	F. R. Jones ...	20th January, 21, Harrington Street
Clitheroe ...	J. L. Hamilton ...	(Date to be arranged.)
Cardiff ...	C. A. Gardner ...	ditto.
Liverpool ...	E. J. McManus ...	ditto.

A central class, out of which it is hoped the students will become teachers or organizers of classes in their own home neighbourhood, will be conducted by Mr A. W. Madsen in the large Committee room at 94 Petty France, Westminster, beginning on 21st January and continuing weekly—that is, every Thursday—from 7 to 9 p.m. The address is next door to St James's Park Underground Station. Lift in operation. As with all the School's classes, there is no fee, the only expense on the part of the student is the necessary 1s. for purchase of *Progress and Poverty* if he or she does not have it already.

INTERNATIONAL NEWS

DENMARK

Further progress with Land Value Taxation in Denmark seems to be promised in the notable declaration made by the Prime Minister, Mr Stauning, speaking at the Annual Meeting of the Journalists' Association on 13th December. Parliament had just closed its session at which the bank rate had been increased, a matter that had caused much heart-burning among the commercial interests affected. The Government is a coalition of Social Democrats and Radicals (Mr Dahlgaard, Radical, is Minister for Home Affairs) and since the elections for the Upper House now has a majority in both Houses of Parliament. If, therefore, it means to go on with a development of the land value policy, the prospects are bright for legislation without obstruction.

Mr Stauning said: When we had brisk trade, there was a great demand for money to make purchases and that brought about an increase in the so-called discount rate. At the same time, other interested groups maintained that what we needed was a reduction in the rate of interest, and that claim has its justification. The opposing claims cannot be reconciled. We have to find ways and means that hitherto have not had so much attention. Taxation is a remedy in the manifold process of distribution, and it can be used as a regulator for the raising and lowering of bank discount rates. We must certainly give more and more attention to the ground taxes as they have been applied in the form of land value taxation. That remedy can bring relief for some and a justifiably increased burden for others; and after our experience trying to adjust rates of interest, we must keep in mind the application of the land value tax system. It is not a panacea that would make all else superfluous; nor is it a means for securing instantaneous justice, because we have always to remember that we live under the private capitalistic system. Therefore all we can do in the meantime is to get as near to justice as possible.

The speech is an earnest of a determined policy "toward justice." If other European Prime Ministers were talking in the same terms, the peoples might lift up their hearts. Not here need we stop to discuss with Mr Stauning his observations on the "private capitalistic system." Let us rightly define our terms and we will find that the basic cause of poverty and unemployment is land monopoly and taxation oppressing trade and production. Denmark can give a practical demonstration that this point of view is not mistaken.

SPAIN

The Land System to Blame

A correspondent, Mr H. M. Conacher of London, wrote to the *Manchester Guardian* of 5th December, giving information taken from the book *The Agrarian Problem in Spain*, written in 1915 by Visconde de Eza, a member of the Cortes. Mr Conacher's letter is long for our space so that we can only give the following particulars taken from the Senor de Eza's survey of the Spanish provinces. They are striking enough:

The great curse of Spain was that landowners had far more land than they had the capital to develop. Hence great areas of the "latifundios" lay in bare, unimproved pasture.

The provinces of Estremadura, Badajoz and Caceres were among the worst in this respect. Thus, apart from hopeless land, Badajoz had 28 per cent. cultivated and 63 per cent. uncultivated. For Caceres the figures were 24 per cent. and 69 per cent. In each case half of the uncultivated land might be cultivated and yet the livestock industry not suffer.

Of Caceres he says: "This is the typical region of great ranches, belonging to individuals who live away from them and concern themselves only with getting their returns. It is a stock-raising district with an excellent climate and good soil; 'artificial' meadows are unknown; land which might yield 1,100 pesetas the hectare only returns 11."

In Toledo and Ciudad Real things were not so bad, but great improvements might be made. What was wanted was to bring labour on to the land.

In Albacete nearly 800,000 hectares (a hectare = 2½ acres) were uncultivated; half of this might be made into rational agricultural holdings.

Of Cordova he writes: "Population occupying a huge, rich, and fertile territory perish miserably, not being able to exploit the wealth that surrounds them."

Seville, of course, was something of a scandal, because great tracts of level country were used for grazing blood stock (bulls for the arena), as well as other cattle and horses. These lands, especially those by the river, could support thousands of families.

Of Jaen he writes: "I believe that the unexploited wealth of the province is enormous. Great areas could be used for vines and olives, field crops, and forage crops. Enormous estates await the labour of man to yield harvests that nobody asks of them. Under this primitive husbandry the peasants can merely get work at a series of seasonal operations, paid at low rates of wages, and they often have to seek work far from their villages."

And Mr Conacher himself says:

"Anyone who has gone east from Granada and got on to the line going north from Almeria must have wondered into what strange and ghostly region he has plunged as he looks out from the train on to the leagues and leagues of desolate landscape, hardly a house or a tree in sight, as he descends the almost endless slope down to the upper Guadalquivir. That is the province of Jaen."

"The basic law of agricultural reform enacted provisionally by the new Government in September, 1932, singled out Andalusia, the provinces of Ciudad Real, Toledo, and Albacete in New Castile, the south-west frontier region of Estremadura, all south of Madrid, and even Salamanca in the north-west as the regions to which the law should apply at once, as regards peasant settlements. Unfortunately, a year later a new Cortes was elected of a 'Right' and 'Centre' complexion, and the application of the law was held up."

And now Spain is riven by civil war!

UNITED STATES

The Cincinnati Congress

Dr Mark Milliken, in a letter with his impressions of the Eleventh Annual Henry George Congress held in Cincinnati, Ohio, 12th to 14th November, writes:

The meeting was opened by an address of welcome by Mayor Russel Wilson. While he did not declare himself unequivocally for the single tax, he advocated its partial application. This is encouraging. Except for the realtors, our modern sophists, who tell the little home-owners that taxes should be taken off of real estate, and at the same time deceive them by ignoring the duality in a building and lot, there are thousands who think as Mayor Wilson.

More than a century ago, when Cincinnati had a population of perhaps 20,000, a tract of land embracing about 16 blocks fell into the hands of Josiah Warren, known as America's first anarchist. He pondered over the potentialities of such holdings, and, visualizing the unearned riches that would come to him, decided that it would be unethical to retain this property. He therefore went to the man from whom he had obtained it and gave it back. The Netherland Plaza Hotel, in which this Congress was held, bordered this tract of land. The site was previously occupied by a building known as the "Nasty Corner." Its owners held it 23 years and then sold it to be torn down to make place for this hotel, now one of the most magnificent hostels in the United States. They made a profit on their sale of \$100 per day for 23 years, or \$839,500.

During the week of our meeting there was presented at the Cox Theatre that remarkable play, "Tobacco Road." It is a most terrible arraignment of our land policy, especially in the South. The Administration's meddlingness in "ploughing under" and curtailing crops, acts

of almost incredible stupidity when faced by the fact that half the world is hungry, have put the southern sharecroppers in a deplorable position.

Much of the discussion at this Convention was on the subject of the Henry George schools over the land. They are the analogue of the little red school-houses once so common in pioneer days. From such humble institutions of learning went many ambitious boys and girls to our numerous colleges. It is my hope that the followers of Henry George may yet form a college in which every member of the faculty is by avocation a single taxer. One of our ilk can easily imagine what profound social teachings would emanate from such a place where the land question was known and shown to be the basis of culture.

Looking over the assembly one was aware of quite a number of single tax pioneers, that is, men who had known and heard Henry George. Like the apostles of old, they went forth giving, lending and talking *Progress and Poverty*. In those days, with fewer intellectual and social distractions, their teachings were not crowded out. People read Bellamy and Henry George. They also read Herbert Spencer and articles on evolution and evangelical religion. It was an era of intense, though not distracted, intellectual activity. To-day the youngsters, as did their elders, react to their environment. Because they discuss P.R., socialization of natural monopolies, unemployment, pensions, doles, security acts, minimum wages and governmental alphabetic trios and quartettes, is no sign of their mental inferiority. This fact leads me to believe that in the future single taxers will not be the products of individual preceptors, but rather the products of faculties wherein are discussed and studied all these social questions.

Joseph Dana Miller, Editor of *Land and Freedom*, was the author of two resolutions, one on the death of Charles O'Connor Hennessy, and the other on our appreciation of the great propaganda work for the single tax by Mayor Wm. N. McNair of Pittsburgh. We were told by a Pittsburgh member that no city in the United States was so tax-conscious as Pittsburgh; and he attributed this to the constant activities of teacher McNair.

Prof Harry Gunnison Brown spoke over the radio, though not the most important one broadcasting from Cincinnati. Still, some must have heard him and have had their curiosity stimulated.

British attendants of the Edinburgh Congress in 1929 will, of course, remember Herbert S. Bigelow who preached in a people's church in your Scottish metropolis. Mr Bigelow is at present a member of the Cincinnati Council, into which body he was floated on the wave of a P.R. election. At present he is a member-elect of the United States Congress and will resign from Council and take his seat in Washington 1st January, 1937. Personally, I am sorry to see him enter that maelstrom. He is too much of a politico-economic heavyweight to be wafted away on the gales and typhoons of Washington politics.

Of course, I never feel that any congress such as this is complete without some sort of manifesto. What is submitted is what was left after a committee ploughed under some of my verbiage. The only virtue of this document is that it concerns present-day problems of a meddling and muddled Government.

RESOLUTIONS

1. We believe in democracy in contradistinction to communism, fascism and dictatorship under any form of government.
2. We believe in capitalism under conditions of freedom. We are opposed to all forms of private monopoly.
3. We believe that unemployment will cease when men have access to land suitable for use.
4. We believe that the untaxing of buildings, and an increased tax on urban lands would cure the slum evil.
5. We believe in voluntary co-operation by people living under conditions of individual freedom.
6. We believe that the sales tax is a most pernicious form of taxation because it falls especially on the poor.
7. We believe that business men should favour the single tax because it would increase the purchasing power of their customers; that tenant farmers should favour it because

agricultural landowners will then not hold more land than they can use profitably and thus tenant farmers will be able to obtain land at a low price; that all artisans should endorse it because it will make jobs and increase wages.

Charles O'Connor Hennessy

A meeting in memory of Charles O'Connor Hennessy was held at the Henry George School, 211 West 79th Street, New York, on 11th December. There was a representative gathering. Mrs Anna George de Mille presided and among the letters and telegrams she read were messages from the United Committee and the International Union and from Mr Bue Björner, the President of the Union. Addresses of respect and gratitude to Mr Hennessy for his life-long work were given by Mr Philip Cornick, Vice-President of the Robert Schalkenbach Foundation; Mr R. B. MacIntyre, a director of the Franklin Society; Mr F. P. Lenbuscher and the Hon Lawson Purdy, who both recalled incidents in stirring campaigns they and Mr Hennessy had taken part in over a long series of years.

No more faithful tribute has been paid to the character of Mr Hennessy than that in the *Herald News* (Passaic, N.J.), which with a life-sketch said: "He was every inch a man—solid, sincere, earnest, powerful and sweet. As a friend he was steadfast and true. As a companion he was superb. His acquaintance with the best in literature was intimate, and his native Irish wit was a boundless delight."

CANADA

At the first meeting of the Executive Committee of the Canadian Single Tax Association (Toronto) held since news of the death of Hon. Mr Hennessy reached us, held on 27th November, the following resolution was recorded on the Minutes:

"That the Single Tax Association of Canada are at one with the Georgeists of the world in deeply regretting the death of Charles O'Connor Hennessy, one of that admirable group who aided Henry George during his lifetime and continued afterwards in proclaiming the principles of economic justice to mankind.

"That this Association cherish the hope that the achievements of this distinguished man may be an example inciting many others, according to their ability, to aid in the great work of delivering mankind from servitude to liberty, and from privation to abundance."

FRANCE AND BELGIUM

A valuable summary of the history of the land reform movement in France and Belgium (*La Reforme Foncière en France et en Belgique*) is published by *Terre et Liberté*, 18, avenue de la Criolla, Suresnes (Seine), at the price of 1 franc. It is written by Messrs. A. Daudé-Bancel and Sam Meyer and appeared originally in *La Grande Revue*, September, 1936. An account is given of Baron Colins and his followers, and of Léon Walras, Professor of Political Economy at Lausanne University, both of whom saw the importance of the land question. Another was Professor Charles Gide, who was struck off the list of contributors to the *Journal des Economistes* for expressing some very mild views on land reform, and who founded the *Revue d'Economie politique* as a vehicle for less conservative opinions.

Then we come to Henry George and those who accepted his proposals of whom the most distinguished were Albert Maximilien Toubeau, who had independently evolved a less perfect plan of taxation based on area of land, and in more recent years the late Georges Darien, and now the authors of this pamphlet, the present leaders of the movement in France and Belgium.

We warmly commend this interesting pamphlet.

TORONTO, ONTARIO. Herewith subscription for your wonderful paper, which I consider to be one of the best of its type published in the world. You are fighting, in a death struggle, the battle of Privilege v. Democracy, and it is indeed a hard and desperate struggle.

NEWS OF THE MOVEMENT

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

Elsewhere, announcement is made of the Economic Class being held in the Committee's rooms under auspices of the Henry George School and conducted by Mr Madsen. It starts (7 p.m.) on Thursday, 21st January, and will continue weekly thereafter till the beginning of April. Readers in London and suburbs are asked to help, if they can, in enlisting students. Names and addresses of any of their friends to whom invitation may be sent will be welcome.

The Publications Sub-Committee of the U.C., which has the special duty of supervising the publications of the Henry George Foundation, at a meeting on 20th December, dealt with a large programme of new or reprinted literature. This included:

New edition of *Progress and Poverty*, the previous edition of 13,000 made in 1932 being near exhaustion. The new edition from the same type as before will have a larger format to make it uniform with *Social Problems* and the other H.G. books of the Foundation. Thus the margins will be enlarged and the book will have an improved appearance. The price will still be 1s. per copy, bound in the familiar red cloth.

New edition of *A Perplexed Philosopher*, by Henry George, not previously published by the Foundation and now the most important addition to its "bookshelf." The book will be provided with an index (which none of the pre-existing editions had), and bound in red cloth, will be on sale at 2s.

The new *Economic Manual* for the study of *Progress and Poverty*. Author of the Manual is Mr Douglas. In this production we have had the advantage of consultation with more than 50 co-workers who have gone through the manuscript and made many valuable suggestions. The Manual will be on sale at 1s. the copy.

New edition, in handy pamphlet form (sale price 3d.), of *A Great Iniquity*, by Leo Tolstoy.

Pamphlet entitled *What is Land Value Taxation?* by W. R. Lester, being his leading article in last month's *Land & Liberty*—for sale at one penny, or in quantities at 6d. per dozen.

Provision of 200 bound copies (from sheets supplied from New York) of the "Anna George de Mille" abridgment of *Progress and Poverty*. This book to be on sale at 1s. per copy.

New supply of the illustrated postcard of the three typical sites—one well used, one with derelict buildings, and one vacant—with the statement by the late Sir Edgar Harper on the Rating of Land Values. To be on sale at 6d. per dozen or 3s. per 100.

Two pamphlets have been reprinted and are now available at 1d. per copy—Sixth edition of *Cities Held to Ransom* and Fifth Impression of *The New Political Economy* (Sub-title "The Cause of Poverty and the Remedy"), by John B. Sharpe. The latter is one of the most concise and yet completely informing explanations in all our literature of the principle and policy of Land Value Taxation. Nothing better, for a short reading, could be given to the earnest enquirer.

A special campaign of advertising on the part of the Henry George Foundation is contemplated during the first two months of the New Year. In another column will be found reproduction of the advertisement appearing in *The Listener* of 23rd December, the weekly literary journal of the British Broadcasting Corporation, which has a circulation of between 50,000 and 60,000.

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

In addition to the meetings announced in last month's issue, Mr H. G. Chancellor addressed the Men's Society of Harrow Baptist Church on "Land and Liberty" (8th December). Meetings arranged for the near future are:—

- 14th Jan.—Worcester Park Men's Co-operative Guild, Tudor Café, Cheam Common Road: A. C. Blackburn, "Economic Causes of War," 8 p.m.
- 19th „ Liberal Women's Fellowship, 12 Woodhouse Parade, North Finchley: Fredk. Verinder, 8 p.m.
- 21st „ Enfield Highway Women's Co-operative Guild, The Isaac Walton Hall, Enfield Highway: A. C. Blackburn, "The Housing Question," 3 p.m.
- 28th „ Lorrimore Women's Co-operative Guild, Lorrimore Small Hall, Lorrimore Street, Walworth: A. C. Blackburn, "The L.C.C. Election and the Rating Question," 2.30 p.m.

2nd Feb. Chiswick Chamber of Commerce, Council Chamber, Town Hall: H. G. Chancellor, "Rates and Business," 8 p.m.

Dulwich Liberal and Radical Council, Hume House, 136 Lordship Lane: A. C. Blackburn, 9 p.m.

9th „ Women's Co-operative Guild, British Legion Hall, Colliers Row Lane, Romford: A. C. Blackburn, "Taxation of Land Values," 3 p.m.

The General Secretary's pamphlet, *The Crying Injustice of our Rating System; and the Remedy*, is now very nearly out of print. In view of the approaching Municipal Elections in London—for the L.C.C. in March and the Borough Councils in November—the Executive propose to reprint it. It should be widely circulated during these elections.

The Executive, at its December meeting, learnt with deep regret of the death of Mr E. S. Weymouth, M.A., for many years a member of the League and an active and faithful follower of Henry George. Mr Weymouth was showing his keen interest in the movement almost to the day (2nd December) on which he died, after an operation.

Subscriptions and/or donations towards the work of the League during the coming election of the London County Council will be gratefully received.

SCOTTISH LEAGUE: William Reid, Secretary, 9 Woodside Crescent, Glasgow, C.3. (Phone: Douglas 5599.)

Among the activities during the festive season we note letters by Mr A. J. Mace, Mr Alexander Campbell, Irvine, Mr J. Caldwell, West Kilbride, and Captain A. R. McDougal. There are other letters but the authorship is difficult to trace. Mr Mace writes in the *Glasgow Evening News* and in the *Clydebank Press*, Mr Campbell in the *Glasgow Herald*, Mr J. Caldwell in the *British Weekly* and Captain A. R. McDougal in the *Weekly Herald*.

Messrs Mungo Fairley and Otto Ommer, M.A., have attended a Labour Party Conference during the last month called for the purpose of devising schemes for the distressed areas. Mr Ommer is conducting a Study Circle in connection with the Glasgow University Labour Party. Mr W. R. Lester, M.A., was at the Rooms on Tuesday, 22nd December, and spoke on Russia to the Freedom Club. Captain A. R. McDougal is due on Tuesday, 12th January, 1937, when he is to address the same body.

The Henry George School of Social Science resumes the interrupted course on Friday, 8th January; the class for ladies conducted by Mr John Wilson, and the ordinary class both resuming on same evening. Mr William Reid has been appointed by the League as a member of the Board of Governors of the School.

Reprint of the Tributes paid to Sir George Fowlds, K.T., C.B.E., by the Rev James Barr, B.D., M.P., and others, on the occasion of the interment of the ashes in Finwick Parish Cemetery is now to hand. We hope it will be read by the friends of the late Sir George Fowlds in this country. Price 6d. from the *Kilmarnock Standard*, Grange Place, Kilmarnock.

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

Curiously enough, the Cardiff City Council had not itself endorsed the Resolution passed by the representative Welsh Municipal Conference in September, 1935, a resolution it circulated to all local authorities asking their approval. The anomaly was made good at a meeting of the City Council on 8th December, when the Municipal Conference resolution was not only endorsed, but also it was decided that the representative of the Council on the Association of Municipal Corporations bring the matter before that body at its next meeting. Councillor Ferrier and Alderman Sir W. R. Williams are to be complimented on their vigilance in the matter, keeping their City Council in the vanguard of this agitation. Very gratifying it will be if (as is hoped) the spokesman for Cardiff will be the Lord Mayor himself, Alderman H. Hiles, who will be a real "friend at court."

It may be remembered that the resolution adopted at the September, 1935, Conference was in the following terms: The existing system of rating should be altered and local authorities empowered to levy rates upon owners in respect of the value of land apart from improvements thus—(a) effecting a reduction in or abolition of local rates payable at present by the occupiers of rateable property, (b) securing that the public shall benefit from the land values which arise from the presence and activities of the community, and (c) facilitating the acquisition of land, the provision of houses and the making of public improvements.

Arrangements are being made in conjunction with the Gabalfa Ratepayers' Association for a public meeting on the Rating of Land Values, to be held in the middle of January with Mr

Douglas (from London) as the speaker. Councillor Jack Morgan is also interested and the organisers, with Mr J. Hawke who is secretary of the Association, confidently look forward to a large audience.

At the same time, a Class under the joint auspices of the Henry George School of Social Science and the Young Liberal League is to be started, with Mr C. A. Gardner of the Welsh League as the Teacher. Organiser is Mr Parry, secretary of the Young Liberal League and secretary also of the South Wales and Monmouthshire Quarry Owners' Association. These arrangements fit in well, since we shall have Mr Douglas to initiate the class and give us all information about the importance of the "School" and its development.

LIVERPOOL LEAGUE : F. R. Jones, Hon. Secretary, 23 Rocklands Avenue, Bebington, Cheshire.

(The Editor regrets that by a mischance, the Liverpool League Notes were omitted from last month's issue.)

It is with deep regret that I have to report the death of our last Secretary, Mr M. J. Kavanagh, who died suddenly on 15th November, while on holiday in Dublin. Mr Kavanagh was one of the first members of the Liverpool League, having come into the movement by association with Mr Edward McHugh in his "Progress and Poverty" reading circle. During the 1909 Budget agitation he was elected Honorary Secretary of the League and did an immense amount of fine work on its behalf. In 1924 he resigned the office of Secretary, but still remained an active supporting member.

By trade Mr Kavanagh was a bookbinder. He was an artist at his craft, being awarded the English Silver Medal for Decorative Bookbinding, and for about ten years he conducted a class at the Liverpool School of Art. Some years ago he left business to become the Liverpool Secretary of the National Union of Printers, Bookbinders and Paper Workers (Book-binding Section).

Like Mr Field, our last chairman whom also we have so recently lost, Mr Kavanagh was one of the oldest members of the Liverpool Trades Council, participating in its important political decisions.

He was a man of wonderful personal character, endearing himself to all his friends, and his extraordinary generosity to all who in any way sought his assistance was a matter of general comment.

Mr W. McGuinness and Mr J. Forrester represented the League at his funeral at Allerton Cemetery, Liverpool on 21st November.

On 4th November, Mr O. B. Sweeney addressed the Birkenhead Co-op. South End Circle, and on 29th November, the Birkenhead branch of the National Secular Society.

The various classes in our district of the Henry George School of Social Science are progressing satisfactorily, a very good attendance being maintained and many new people being won to our movement.

At our Committee meeting on 16th November, Mr F. R. Jones was appointed a Governor of the School to represent our League.

Meetings addressed : Dec. 2nd, Birkenhead Co-op. South End Circle, Mr. E. J. McManus ; Dec. 3rd, Wallasey Co-op. Men's Guild, Mr. O. B. Sweeney.

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

The following meetings have been addressed by the League's speakers : Cheetham Hill Women's Co-operative Guild, A. H. Weller ; Atherton W.C.G., Mrs. Catterall ; Castleton (Lancs) W.C.G., A. H. Weller ; Queens Park Parliament, D. J. J. Owen ; South Reddish Labour Party, Councillor Wm. Noble ; Mossley W.C.G., A. H. Weller ; Lower Irlam Men's Guild, A. H. Weller ; Heaton Mersey Brotherhood, D. J. J. Owen.

Local readers of *Land & Liberty* are reminded of a second class to be formed in Manchester for the study of political economy in the New Year. The textbook to be used on this occasion will either be *Progress and Poverty* or *Protection or Free Trade* and the weekly meetings will be held in the League's office, 69 Piccadilly. No fee will be charged, but each student must be provided with a copy of the textbook, which can be obtained from the office, price one shilling. The Secretary will gladly send particulars to inquirers.

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

A Committee meeting was held at the office on Monday, 30th November, C. H. Smithson in the chair. Mr Smithson explained the objects and method of the Henry George School of Social Science and on his motion Ashley Mitchell was unanimously invited to be our representative on the Board of Governors and he agreed.

Mr P. V. Oliver addressed the Horsforth, W.C.G. on 18th December.

William Thomson and Howard Binns have taken part in a correspondence on Social Credit in the *Bradford Telegraph and Argus*.

On Sunday evening, 24th January, we are to hold a public meeting in Room 14, Temperance Hall, Keighley, at 7.45 p.m., with Miss Grace Isabel Colbron as the speaker. Miss Colbron is an outstanding personality in the Henry George movement in the United States and known far and wide as one of its ablest platform exponents, as well as a writer. By her European travels and study, she has an unsurpassed knowledge of the movement in other countries (particularly in Denmark) and was a most welcome member of the International Conference in Copenhagen and London. She has been making a stay of several months in England.

Keighley and district friends are requested to invite their friends to attend and so help to greet Miss Colbron as a distinguished visitor in our midst.

On 16th December part of 5,000 copies of John Archer's pamphlet on "The Religion of Henry George" issued from the press when quantities were posted to all the Leagues of our movement in Britain and to friends in U.S.A.

Copies may now be had at 1s. a dozen carriage paid.

The concluding class of the Social Science School's first session was held on 21st December and the students appeared to be much interested. We are hoping for a larger class in the coming session, for which arrangements are being made.

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

A circular has been sent out inviting interest in the Henry George School of Social Science, as a preliminary to organising classes in the new year. It is a call for a clearer understanding of why millions are unemployed, why industrial depressions recur, why poverty persists amid potential plenty, why labour and capital fight. There is no written work, no examination. The class-discussion method is used, on the practical application of economic principles to current social questions. Party politics and everything irrelevant to the Course will be rigidly excluded. There are no fees. The text book is *Progress and Poverty* which students obtain for 1s. at the first meeting. The circular has a form of application attached, and everyone in the Birmingham district who has received it (besides those who read these lines and whom we have not been able to reach by post) is cordially exhorted to communicate with the Secretary as above with his or her willingness to join, and co-operate in getting the adherence of interested friends.

Progressive movements have sustained a great loss in the death of Mr Edwin Price, a prominent Birmingham citizen. The *Birmingham News* of 19th December had a long and worthy tribute to his life and work. He had been an honorary treasurer of the Midland League and was chairman of the "filial" of the League—the Sydney Rating Association—during the period of its activity. Our member, Miss Houghton (author of the new book *The Case for Capitalism*) was among the many present at the funeral.

BRISTOL LEAGUE : J. A. Hurley, Hon. Secretary, 14 Queens Road, Knowle, Bristol, 4.

During the past month League meetings have been well attended. A class for advanced students is under consideration, and members wishing to take advantage of this course are asked to communicate with the Secretary, immediately.

On Monday, 7th December, the League were favoured with a visit of Mr A. W. Madsen, Secretary to the United Committee, who gave an interesting address on "The Rates."

The President, Mr E. J. Brierley, has addressed during the month : The Totterdown Brotherhood, the Keynsham Women's Co-op. Guild, and the Westbury Methodist Guild.

Members and friends are asked to note date of reopening, 4th January, 1937, at 7.30 p.m., at 5, Eastfield Road, Cotham, when a series of weekly popular talks will be announced.

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

On 26th November the Secretary addressed a meeting of the Portsmouth Liberal Federation in the Foresters' Hall on Land Value Taxation. Mr H. N. Webster, Secretary of the Federation, presided and Mr McGuigan made a characteristic and impressive contribution to the discussion.

"Land and Industry" was the subject of the address by A. H. Stoakes at a meeting of the League held in the Wesley Central Hall on 9th December. The local *Evening News* reported the main points, especially bringing out the argument that increasing ground rents appropriated by the landed interest were a continual drain on industry, while the speculative withholding of land made it difficult for industry to expand healthily. Local "Social Credit" advocates and a Communist took part in a very lively discussion.

Mr McGuigan has had several letters in the local evening

paper, stating the case for the land value policy and engaging in controversy with social crediters and with various "objectors" who do not yet see eye to eye with us.

EDINBURGH LEAGUE: Hon. Secretary, D. J. Downie, c/o Borthwick, 5 Arden Street, Edinburgh.

It is proposed to hold a class for the study of Henry George's *Progress and Poverty* commencing on Thursday evening, 14th January, at 7.30 p.m., and to be continued fortnightly thereafter till the end of March. It will be held under the auspices of the Edinburgh Taxation of Land Values League.

The Class Instructor will be Mr John Peter, M.A., Falkirk, who is one of the best known men in the Land Values movement in Scotland.

The Class will meet in Mr Alfred's Rooms at 12, Shandwick Place. Copies of the Text Book will be supplied free and there will be no class fees. All interested are cordially invited to join. Names should be sent to the Honorary Secretary.

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

In the *People's Journal*, 12th December, there is a report of a well-attended meeting of crofters in the Torridon School, who, after discussion, agreed to withhold payment of rates demanded under the so-called "new rating system," and also to ascertain what action was taken by other crofters and smallholders in Ross-shire.

At a meeting of the Scottish Land Court in Dingwall on the 4th December, seven smallholders from Balnaheen and Kirshell district, property of the Department of Agriculture for Scotland, asked that their holdings be revalued. The rents being too high, such as 25s. an acre, which was higher than any large farm in Ross-shire. The Court decided to inspect the holdings.

The League is in receipt of a few pamphlets of *The Religion of Henry George*, by John Archer, of Keighley, which should be widely circulated as its appeal is to the best in mankind.

A REVISED EDITION OF PROGRESS AND POVERTY?

We have acquainted readers with proposals Prof Harry Gunnison Brown has made for an edition of *Progress and Poverty* abridging the earlier portion of the book, especially the sections dealing with the Wage Fund Theory and the Malthusian Theory, so as to bring the reader as quickly as possible to the heart of the argument, nevertheless printing the omitted portions with their context in an Appendix. Thus the reader who was interested to read at full length George's treatment of the abridged subjects would have this at his disposal under one cover.

Many letters have been received discussing the point, and the majority appear to favour the idea. For example, Mr P. J. Sumner, the Hon Secretary of the new class in Belfast, writes: "Thanks for letting me see the MS of Prof Brown's proposed rearrangement. It seems to me a most admirably thought out piece of work." Mr Svante A. Bäckström of Sweden writes: "I think it is a good idea. I have lent the book to many, given it to some, and have caused a few to buy it. I usually give advice to read the first two 'books' last. People who read the latter part of the volume ought to be interested enough to read the last." And Mr Bue Björner, who has been taking a class in Copenhagen, offers many hints from experience of the course. Observations made by students include the suggestion that after reading the introductory chapter "The Problem," one should proceed to Book III (Laws of Distribution), when to study the Wage Fund Theory and Malthus being left to the discretion of the student.

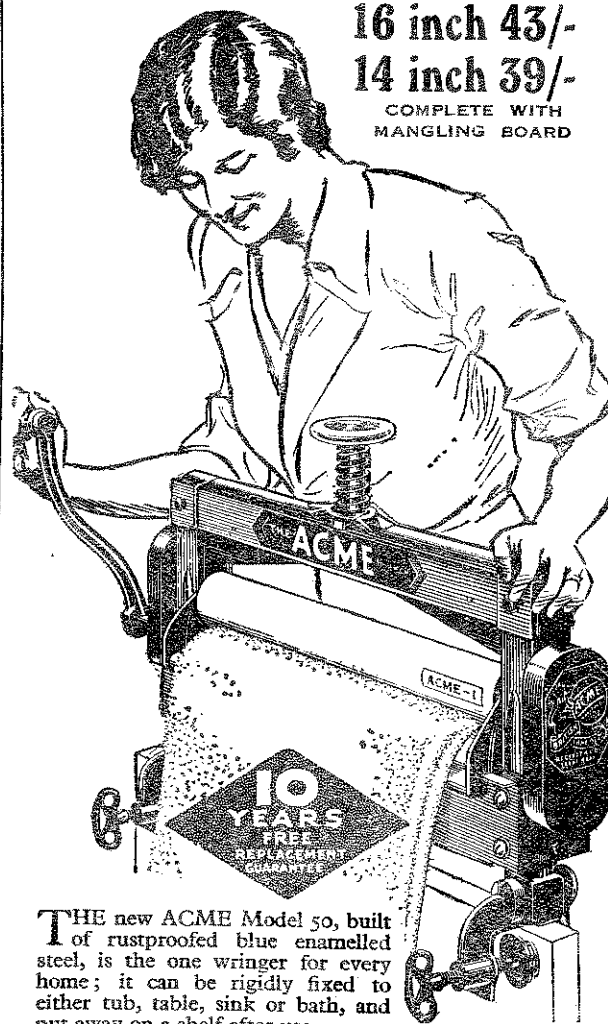
A DANE ASKS CORRESPONDENCE. Any of our interested readers are asked to make acquaintance by letter with Mr Mogens Kattrup, Ravnebjerg, Holmstrup, near Odense, Denmark. Mr Kattrup (to whom we are introduced by another Danish correspondent) is an ardent young man, a student of English, and a Henry George adherent. Exchange of correspondence will be of profit to both sides. Mention *Land & Liberty*.

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