

# LAND & LIBERTY

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## The Willing Taxpayer

An official of the German Finance Ministry has announced that "the time will come when in all Germany each individual will regard it as a special honour to put forward every effort to pay as much taxes as possible." In its Saturday Competition column the *Manchester Guardian* offered a prize for the best letter addressed to the Chancellor of the Exchequer expressing willingness to pay as much taxation as possible. The result was uninspiring. The British taxpayer is evidently unable to assimilate this Nazi ideal.

A few weeks later some debate took place in the House of Commons upon the practice of tax evasion—not, be it said, that fraudulent evasion whose end may be in the criminal courts, but that ingenuity which has received the blessing of the highest court in the land and which enables some persons legally to avoid making as much contribution as their fellows. The Treasury, it appears, has also its acute minds devoted to the problem, ready to counter ingenuity with the steadily growing mass of legislation which has made our income tax law so vast and recondite.

## What's Wrong with Taxation

It would be interesting to trace to their roots the motives which will make men volunteer to risk their lives for their country but which make them so reluctant to devote any part of their fortunes to the same purpose. It may be that this aversion is an instinctive recognition that our existing system of taxation is devoid of moral foundation, and is merely a highwayman's business of getting as much as possible with the least resistance.

Be this as it may, there is one imposition which men not only pay, but hasten to pay, and in which they assess themselves as highly as possible according to the benefits which they receive from the community—and that is rent. Whenever good government improves a neighbourhood, whenever the activity of their fellow citizens renders a site more desirable, men hasten to offer a higher rent for it. Truly rent is not in name a tax, but it is so in reality. It is a payment made for community benefits, assessed by an automatic measure according to their value. Unfortunately it is a tax which goes not to the community but to those happy individuals who happen to own the land. Nevertheless it is not a payment for any service rendered by any individual, it is a payment for services rendered by the community at large. As such it is the best of all possible taxes, a tax which must inevitably be collected, and the only question is whether it should be collected by those who have done nothing or by the community who have rendered the service.

## The Beet Sugar Subsidy

The Government propose to continue the beet sugar subsidy for a further year from 1st September. The Labour Party's amendment to the money resolution is that it shall be a condition of the subsidy that there shall be

"Amalgamation on terms to be approved by Parliament of all sugar beet factories in Great Britain into one national public service corporation, and on such conditions as Parliament may determine for the purpose

of effecting economics and the progressive reduction of the subsidy, ensuring that the growers and their employees shall enjoy the full benefit of the subsidy, and safeguarding the interests of consumers."

It is to be hoped that this does not mean that public money should be used for the purpose of buying up an uneconomic industry. Those who have invested in the beet sugar industry have indulged in what has in many cases been a highly profitable speculation for the factories. They knew that the industry was dependent on the subsidy and they must be left to bear the risk of its cessation. To buy them out would in effect perpetuate the subsidy for ever, leaving taxpayers and consumers to bear the burden.

Neither is it clear whether the Labour Party look to the complete abolition of the subsidy and not merely a reduction in its amount. Another point which requires to be cleared up is the rebate of taxation given to British beet sugar, which is in effect a subsidy.

## Abolition Supported

We commend the statement made by Mr Alexander at the Co-operative Congress in moving the resolution, which was carried unanimously, condemning the beet sugar subsidy and calling upon the Government to put into operation the recommendations of the Wilfrid Greene Committee. He said the modern story of the subsidization of industry contained no chapter so unpleasant as that relating to the beet sugar industry. The Government policy had created a monopoly for private profit-making of the worst kind. During the past three years the Government, behind the scenes, had been working with the vested interests to continue and confirm the subsidy.

On this question there was not complete agreement between the Co-operative movement and the Labour Party. "If," Mr Alexander said, "you are going to have a campaign in which trade unionists and members of the Labour Party are running all over the country in conjunction with the vested interests which are making large profits out of the taxpayer, we, as co-operators, cannot be expected to agree. It must not be expected that we should subscribe to a system of commodity subsidy or industry subsidy which we know from experience to be altogether uneconomic. Our fight is for economic sanity and the development of a sane economic commonwealth."

## Empty Properties and Idle Land

The proposals of the London County Council to levy rates on empty properties (which to-day are wholly exempt from local taxation however valuable they may be) is developing an argument that applies with full force to the rating of land values only. After all, when an empty house or other building stands exempt from rates it is the land underneath which escapes, and this proposal to rate the empty house amounts to placing rates on some of the land that is unused. The easy and right step is to levy the rates on the value of all land whether used or not and exempt the structure entirely from taxation. As to the argument:—

Councillor the Earl of Kinnoull, of the St Marylebone

Borough Council, writes as follows in the June issue of the *Journal Labour* :—

"Does anyone deny that rents are far too high at the moment? There are landlords in South London who are charging the most outrageous amounts for single rooms for the very poorest of the poor. In all these cases the owner of the property owns several blocks of houses. The present position is that these landlords can afford to charge what price they like to keep their empty properties unoccupied secure in the knowledge that they will have to pay no rates on these premises. They can afford to wait until some poor person seeking accommodation in terribly overcrowded conditions is obliged to pay the rent that is asked. Not only is this so with regard to the working class home. The same is perfectly true of the more expensive properties, and here is a really serious loss to London's revenue.

### For the Reduction of Rents

The Earl of Kinnoull continues :—

"There is no good reason why landlords of empty properties, who obtain the advantage of the police and fire brigade (on which the ratepayers of London pay an 11d. rate in the case of the former and a 3d. rate in the case of the latter), should contribute nothing towards the preservation of the security of the community of London. I believe that a 25 per cent payment on the rating of empty houses would lead to a wholesale letting of empty properties at economic rents, would eliminate the profiteer in slum areas, and would tend, as a result thereof, to reduce rates as a whole."

In other words, the rate levied on the unoccupied property cannot be passed on, and that is what the opposition see in their hostility to the project. But how much more powerfully the Earl of Kinnoull and his friends could argue the matter if they based their case on the value of all land whether built upon or not. What keeps rents exorbitant is the exemption of *land value* from taxation and the *taxation of houses*. And what is true of the "empty property" is a hundred times true of the land that is held up at high prices which has no buildings on it at all. Within the County of London there are close on 5,000 acres used as agricultural and, therefore, exempt from any rate charge, but very valuable land it is. The vacant sites to be found all over the place are also exempt. There is the real scandal, and if the discriminatory proposal (for it does discriminate) to put rates on vacant properties where buildings have been erected but not adjoining valuable land with no buildings upon it leads to the sound and just plan to rate land values only, let the discussion proceed.

### Pigs and Bacon

In reply to a question in the House of Commons on 7th June Mr Walter Elliott, the Minister of Agriculture, stated that the Government have had the Pigs and Bacon Marketing schemes under review. They proposed as from the beginning of next year an increase in the volume of imported supplies, subject to the imposition of a limited charge on imports from foreign countries the proceeds of which would be devoted to the assistance of the home industry as the situation may require.

The Government is carrying protection to its logical conclusion. Not only is the home producer to get higher prices for his produce in a protected market, but the State will also make him a present of all the revenue derived from foreign imports. Thus the tariff will be entirely protective and not revenue raising.

It was hardly necessary for one Conservative Member to put the supplementary question: Is my right hon. Friend aware that the imposition of a levy will give great satisfaction to the producers?

The proposal will give even greater satisfaction to the non-producers, the landlords. In a very short time the benefit will pass from the farmer to the landlord, just as the benefit of de-rating agricultural land and every other assistance given to agriculture has done. The farmers will then begin to complain once more about hard times and low prices.

### Water Lords are Land Lords

Mr Ernest Parke, the chairman of the Shipstone-on-Stour Rural District Council had a letter in *The Times* of 11th June that signifies much. He writes :—

"One of the main obstacles to the provision of water supplies in rural areas is the unwillingness of the owners of the land from which the water supplies proceed to sell the water rights at a price which the local authority considers reasonable. May I give the details of an actual case which has occurred, but not in the area of this council?

"The district council concerned had a lease of water rights for a term of 21 years expiring in 1916 at a rental of £30 per annum. When in 1915 they negotiated for a further lease the lessor asked for a rent of £350 per annum, and finally refused to accept less than £250 per annum. The council then obtained an alternative supply at a rent of £50 per annum. This, however, proved inadequate, and the first-named lessor granted a fresh lease for 21 years at a rent of £160 per annum, so that the council are paying for 21 years £210 per annum for what they formerly got for £30 per annum. The second lease is now nearing expiry, and the council are offered a further lease for a term of 50 years at a rent of £200 per annum for the first 25 years and £225 per annum for the second 25 years of that term, increases of £40 per annum and £65 per annum respectively."

As the lawyers have it, the ownership of land means the ownership of everything "up to the heavens" as well as down to the depths. One owner can take toll for the coal placed in the bowels of the earth millions of years ago. Another charges for the rain that the good God sends from the skies to-morrow and the next day and for ever. It is passing strange that while so many people these days are talking about planning the "planned State," so few of these busybodies even conceive that their plans should deal with "the robber that takes all that is left." So one of the privileges of land-ownership, and absolutely and entirely in virtue of land-ownership, is to *sell* rain to the thirsty. It is a privilege not different from the appropriation of rent for any land, which can be so easily assessed and taxed out of the private pockets into which it now flows. And land value taxation is the faucet for turning the stream in the right direction, which being achieved will find all plans ready made for the wealth and good fortune of the whole people.

### The Canadian Pacific Railway

An interesting account of the history of the Canadian Pacific Railway is given in *Canada's Weekly* (31st May). It is the largest privately owned railway system in the world. Originally it was a Government-owned project with fairly extensive lines in the east of Canada. In 1881 the company was formed as a private enterprise. It contracted with the Dominion Government to construct a line from the existing eastern terminals to the Pacific seaboard in a period of 10 years. In return the company received from the Government free of cost the existing eastern lines, comprising some 713 miles of

track which had been previously built by the Government at a cost of \$35 millions, a cash grant of \$25 millions and 25 million acres of land.

The company now owns or controls 21,000 miles of track, of which nearly one-fifth is in the United States, as well as subsidiary companies operating steamships, airlines, mining and smelting, etc.

Of the original 25 million acres more than 20 million have been sold. The last balance-sheet of the company values its assets in land and properties at over \$46 millions, while a similar amount is due in respect of deferred payments on land and town sites sold.

### Ruining World Trade

"As I see it everything that the Government is doing at the present time—I say everything deliberately—is really prejudicial to the shipping industry," declared Mr W. L. Hichens, Chairman of Messrs Cammell Laird and Co., at the launch of the 10,000-ton motor vessel *Abosso*, at Birkenhead, on 19th June.

"You have some industries which are bolstered up by tariffs, and they are able in consequence to prey on the consumers, not pray for them. Let me hasten to add that they will have to do the latter soon. Others are bolstered up by substantial subsidies, so that you can get an industry—if it can be called an industry—like the beet industry which is able solely as a consequence of these subsidies to pay a substantial premium.

"As soon as an industry is dependent on subsidies, and cannot live without tariffs, one begins to see the writing on the wall."

Sir Richard D. Holt, chairman of Elder Dempster Lines, said Governments all over the world were doing their best to stop international trade. He felt that Governments were really the enemies of those people who asked them for assistance in the shape of subsidies. When he heard of a trade asking for a subsidy it reminded him of the fable of the horse, the man and the stag. The man, at the horse's request, saddled it to drive the stag away, and then kept the saddle on the horse. Many people who asked for Government assistance against their enemies, would find themselves in the same position as the horse.

### Fish and Chips

The caption may provide the standard joke for the music hall and the variety hour on the wireless. But there are times when we do not laugh. The fish-fryer does an honourable business which the Government is doing its best to knock to pieces, besides taking food out of the mouths of the people. Mr Henry Youngman for his association states the case in a letter to the *Manchester Guardian* of 14th June. The object of the Government is to raise prices. One expedient is the potato marketing scheme and another is the embargo on fishing grounds, prohibiting the landing of fish from these grounds during any or all of the months June to September. Under the former scheme, no one may put new ground under potatoes for sale without paying a fine of £5 an acre. The Potato Board early in its career issued a bulletin to all growers advising them to hold up any stocks of potatoes they had so that better prices could be obtained, thus early showing the reason for its existence. Last March when it was reported that there was a surplus of 111,000 tons, the Board ordered the size of the riddle over which the potatoes were put to be changed so as to take off the market potatoes which were perfectly saleable and fit for human consumption. As to the fish regulation the Minister of Agriculture and Fisheries took full advantage of his powers last year and is doing the same this year. The fish-fryer has been forced off the kind of fish he

usually sells on to a cheaper kind and this in turn has been the cause of loss of trade.

Nature has come along to show that she can better man's attempts to destroy wealth and create scarcity prices as if responding to some human prayer. The result of the frost in May is such a shortage of potatoes that prices have begun to soar. A good average price for the Majestic potato is £4 per ton but to-day they have reached £8 or £9 per ton. Even at the latter price it is impossible to buy any quantity, the grower apparently rationing them out in anticipation of much higher prices. So the fish-fryer is twice hit, and food is denied to the people who cannot pay the ransom price to the monopolists the Government has chosen to favour.

Mr Youngman might have completed his story by pointing to the effects of the customs tariffs, nicely adjusted as they are for the benefit of the growers and the exploitation of the consumer by stopping competing imports. But he has said enough to demonstrate the sin and wickedness of these Government interferences with the free flow of trade.

## THE MUNICIPAL AGITATION

### Support from Southgate

At the meeting of Southgate Borough Council on 28th May the following resolution was carried by 11 votes to 9:—

This Council views with the gravest concern the increased and increasing rise in land values, especially in suburban areas such as the Borough of Southgate; it urges upon His Majesty's Government the desirability of re-introducing and carrying into effect at the earliest possible opportunity of a measure embodying the principle of the Rating of Land Values.

The discussion was well reported in the *Palmers Green Gazette* and the *Wood Green Sentinel*. In moving the resolution Councillor Owen Roberts (Lab.) said: "In land they gain who stand and wait," and the gain had been fruitful for those who had waited in recent years. The ordinary laws of supply and demand did not appear to apply in land values. Southgate had wonderful open spaces for which the ratepayers paid, but adjoining landowners reaped the greatest financial advantage. Town Planning Committees and Allotment Committees were hindered in their work because of the greatly increased land values.

Councillor Roberts reminded the Council of what had been paid for open spaces in years ago, including these average prices per acre: Broomfield Park, £467; Grovelands Park (1911 purchase), £357; Grovelands extension, £270; in 1930 more extension at Grovelands, £914; Oakwood Park, £278; later extensions to that Park, £377; Arnos Park, £517. The most recent example was the sale of 74 acres at a figure approximating £1,560 per acre. Where was the land ramp going to stop, he wondered.

Alderman Joy (Lib.) seconded.

Councillor White declared that the land ramp was only in its infancy in Southgate. The Tube had forced up values and prices would increase as land grew more scarce.

Councillor Lauder considered the matter to be important so far as Southgate was concerned. He instanced housing land for which years ago the Council paid £150 an acre, whereas to-day land nearby was available to them at £1,300 an acre. Owners in this and other similar areas would have the values of their land increased whether they wanted it or not; even if an owner were in an asylum the price of his land would rise. All they were asking was that the basis of rating should be regarded.

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### "BAFFLED"

The Government has been reconstructed. According to its apologists in the Press and on the platform it still retains its national character. Certainly the distribution of offices between the three groups which compose it is numerically much the same, but the emphasis is, if possible, even more on the conservative side. A Tory becomes Prime Minister, a Tory becomes Lord Chancellor, a Tory becomes Foreign Secretary; the three principal offices of State are transferred to the predominant party, thus recognizing in practice the overwhelmingly reactionary character of the present parliament.

In a statement issued after he had yielded up the seals of office Mr Ramsay MacDonald once more proclaimed the so-called national character of the late Cabinet. Although composed of members of different parties, it was more united than many Cabinets drawn from a single party. The political correspondent of the *Manchester Guardian* put the matter more bluntly when he wrote that the Prime Minister was reported to have said when he heard the final result of the general election; "It is too good." It was, and he threw his hand in right away.

The same might be said of some of the other members of the minority fractions in the Government. They threw their hands in, and the country has been subjected to a purely conservative policy—perhaps to an even more Tory policy than would have been adopted if the Tories had not had the cloak of "national" to shelter behind.

It was hardly necessary for Mr Baldwin, on assuming the premiership, to say that there was no danger of the Tory Party being suppressed or amalgamated or losing its name. Nothing of the kind has ever been contemplated. Indeed not! We do not need Mr Baldwin's testimony to this. The Tory Party is not suppressed, it is dominant.

In the words of the new Prime Minister, "what has been accomplished in the last four years could not have been done by any party government, whatever it was and however strong it was in the House of Commons."

Even the most optimistic protectionist could hardly have anticipated that in so short a time tariffs of 30 per cent would be common, and of 50 per cent. not unusual, that raw materials of all kinds would have been subjected to duties, and that practically every essential foodstuff would have been subjected either to tariffs, levies, or even more injurious quotas.

Nevertheless there was an undercurrent of uneasiness in Mr Baldwin's speech. All the countries of the world were suffering from economic disturbances. They were suffering from broken exchanges making the transfer of goods and payments so much more difficult and preventing foreign trade from developing as it should. We cannot think of one single step which has been taken

in this parliament towards remedying these evils. Everything that has been done is to aggravate and prolong them by tariffs, quotas and trade agreements. The Prime Minister himself denounced quotas as "bad things in themselves and more disturbing to trade than any other economic machinery that could be put into force." This is in line with previous statements and also with an announcement made by the Minister of Agriculture that tariffs were to replace quotas. Though there may be a difference in degree, there is no difference in principle between these two measures. It one is bad, the other is also bad. Mr Baldwin refers to them as "economic machinery." Machinery for what? For raising prices. But although his Chancellor of the Exchequer has boldly proclaimed price-raising as the government's objective, Mr Baldwin hesitates between the two views. He rejoices that we still have the advantage of a remarkably low cost of living, in spite of some "improvement" in wholesale prices.

Time after time he referred to unemployment. "All countries are suffering from unemployment." "Our only comfort, and it is a comfort, is that in spite of all these things there is no country which has a happier record of dealing with its own unemployment." "We have been beaten so far by a problem that has defied the efforts of two governments—the problem of the depressed areas." "Those of us who are fortunate enough to be secure from the perils of unemployment and extreme poverty can never rest until we have so succeeded in moulding this country that there will be none who suffer from great unemployment or poverty." "This problem that has so far defeated us." "This baffling and crippling problem."

Mr Baldwin does well to be uneasy. He does not share the comfortable outlook of the Chancellor of the Exchequer, who announced in his budget speech "that we have recovered in this country 80 per cent of our prosperity," who told the Bankers' Association that "to-day we meet in an atmosphere of such happiness and contentment as has not been seen since the war." Yet there are still 2,000,000 unemployed, and 1,500,000 in receipt of poor relief. "We meet in an atmosphere of happiness." Who are the "we"?

Mr Baldwin says, "more than any country in the world to-day we are the guardians and trustees for democracy, for ordered liberty and for ordered freedom." So might a Roman have spoken when the Republic was in its prime, but within a short time it became a despotism, and not long after the Empire crumpled up from its own rottenness.

Can "ordered liberty" persist when we have 2,000,000 unemployed? Can real liberty exist when a large portion of the population is on the verge of starvation, and when many would be actually starving if it were not for the use of public funds? Is it liberty to call vainly day after day to register at the employment exchange, hoping without hope that something will turn up?

Does it occur to Mr Baldwin that, if, as he asserts, trade is improving, we may reach the top of the "boom" and still have nearly two million unemployed?

We are faced with a permanent unemployment which may vary in size but which will not disappear under the kind of policies which the government is carrying out. Mr Baldwin in effect admits this. The problem is "baffling." It is not to be solved by tariffs or quotas. It has "defeated" the Government, as it will defeat every government which treats the symptoms without touching the cause.

So long as we tolerate a system which debars men from using land, the only source of wealth and the only means

of employment, so long will the problem be "baffling." So long as our government aims at maintaining high rents and high prices of land, so long will it by those very means perpetuate the evil which everyone admits is the paramount social evil of our time. The present government, no matter how much it may be recon-

structed, no matter how many unctuous platitudes it may utter about national unity, is incapable of solving the problem, for from the first moment of its existence it surrendered itself to the vested interests whose life depends upon a continuance of the present system.

F. C. R. D.

## NEW YORK'S VALUATION

### With Some Thoughts on the "Sufficiency" of Land Values

The Report of the New York City Commissioners of Taxes and Assessments for the year ended 31st March, 1933, shows that the assessed value of total real estate was 18,457 million dollars, being made up as follows, with sterling equivalent added at a round rate of \$5 to the £:—

	Million Dollars	Million Pounds
Land Value apart from improvements ... ..	8,795.7	1,759
Value of improvements ... ..	8,964.1	1,793
	17,759.8	3,552
Special Franchises ... ..	697.2	139
	18,457	3,691

Disregarding "special franchises," although as monopoly values they are of the nature of land value, it will be seen that of land and improvements taken together (17,759.8 million dollars) the land value alone makes up 49.5 per cent. This is the average relation over the whole city and it varies within wide limits from the centre to the outskirts. It is a well-known fact (and one that bears out the truth of the law of rent) that in the centres of cities this relation is very high even with fully developed properties, whereas on the outskirts—again with fully developed properties—land value is low in proportion to the value of the buildings and improvements. This is illustrated in the case of New York with its five boroughs, Manhattan, Brooklyn, the Bronx, Queen's and Richmond. Manhattan is notoriously crowded with buildings, yet the land value of that borough is 57.2 per cent of the composite value. By contrast, in the largely residential borough of the Bronx the land value is only 36.9 per cent of the composite value.

#### EFFECTS OF SHIFTING THE BURDEN UPON LAND VALUES

Professor Murray Haig made an investigation some years ago to discover how the various properties in New York and the various boroughs would be affected if instead of the present rates levied by the boroughs on land and improvements taken together the taxation were levied on land value only. He pointed out that everything depended upon the relation of the land value to the improvement value in any given case as compared with the general average relation over the whole taxing area. Applying this rule to the particulars we have just given about Manhattan and the Bronx, as examples of two of the boroughs, if New York had a consolidated city rate levied only on land values the contribution from Manhattan would be very much greater than it is to-day and that from the Bronx would be very much less. Total taxation in New York (including taxes on personal estate) amounts to 456.8 million dollars. Of this Manhattan pays 235.5 million dollars and the Bronx pays 49.5 million dollars. But if improvements and personal estate were exempted and a city tax was levied only on land value and special franchises, the contribution from Manhattan would be

268 million dollars and that from the Bronx would be 39 million dollars. The reason is that the land value ratio in Manhattan is so much above the average for the whole city, while the ratio for the Bronx is so much below. Every landholder, whether in Manhattan or in the Bronx, would pay an equal rate on the land value and every building or other improvement would be exempt; not only would there be a reapportionment as between the boroughs but also there would be a reapportionment as regards the persons and the properties within each borough. The whole thing illustrates how by including improvements in the assessment the districts with high land values are relieved and the tax on improvements elsewhere is increased.

#### NEW YORK AND LONDON

The population of the City of New York is 7,218,000 and the assessed land value (which is the *selling value*) works out at 1,218 dollars or £244 per head. It is permissible to apply that factor to London with its 4½ million population in the County and offer the estimate that the selling value of the land alone, apart from buildings and improvements, is no less than £1,100,000,000.

But the "selling value" of the land does not represent the whole land value. It is only that part of the land value which remains to landowners *after collection of so much taxation as falls to-day on the value of land*. When land is sold, the seller in fact capitalizes the *net* rent obtainable, free from taxation. The information available from New York where the separate value of land is so competently ascertained (although unfortunately land and improvements are lumped together when the taxation is imposed and are taxed together without discrimination) enables us to arrive at an estimate of the whole annual value of the land including not only what the landowners receive or enjoy but also what the public authority now collects in the form of taxation.

#### THE TRUE ANNUAL LAND VALUE

Taking the real estate taxes imposed in the various boroughs, which vary from 2.39 to 2.48 per cent. and applying these rates of taxation to the land value only, it appears that the city is now actually the receiver of an annual sum of 237 million dollars from the land value assessment. There remains the landowners' "portion." The assessed selling value of the land is 8,795.7 million dollars which at 5 per cent is equivalent to 440 million dollars annual value and that is what is left in possession of landowners, tax free. Adding together the amount publicly appropriated and the amount private persons do or can appropriate, it appears that the true annual value of the land occupied by the City of New York is 677 million dollars—£135,000,000, being 94 dollars or approximately £19 per head of the population.

#### ESTIMATES FOR LONDON AND THE WHOLE OF GREAT BRITAIN

Using this figure and applying it to the County of London with its 4½ million population, we arrive at the conclusion that the true and inclusive annual land-



value, with taxation payable out of that by the receiver of the rent, is in the neighbourhood of £85,000,000 under the present conditions.

By the same token and under the same assumption as to the land value including the taxation now taken out of rent, the annual land value of the whole of Great Britain would produce an assessment of £855,000,000. It may be objected that we are building all this upon the data obtained from one place, and that a city—that the comparison hardly serves and that you cannot stretch a land value per head in a city to estimate the land value of a whole country. To that it may be replied that in those countries where land value assessments are made in both town and country (Queensland, New South Wales, New Zealand, Denmark, etc.) the records show that in the country districts the land value *per head* is *higher* outside the towns than within them. The New Zealand figure outside the towns of the selling value of land apart from improvements is £307. If that may be taken for comparison and the making of estimates, we could proceed with a new calculation and derive an *inclusive annual land value* for Great Britain greatly exceeding £855,000,000.

#### THE "SUFFICIENCY" OF LAND VALUES

We put these interesting if debatable considerations before those who sometimes ask whether the land value of the country is sufficient to meet existing taxation. It is quite an academic question altering in no way the justice of the contention that no taxation should be levied on the earnings of labour or on industry and its processes before the land value that belongs to all has been wholly absorbed for the benefit of the community. When a valuation has been made, we will know what the land value is. What we know now is that a vast fund is going constantly and increasingly into private pockets that does not belong there.

As to the abstract question about the "sufficiency" of land values, there is the other side of the argument in the assertion and conviction of the land value taxer that land value taxation will reduce the value and the rent of land. This it will do by bringing so much land now unused into use that the margin of production will rise and with it the general level of wages. But of economic rent there will still be plenty and enough to serve the State and the municipality, especially as the need for considerable public expenditures will disappear from the expenditure side of modern budgets, namely, all that has to be provided to-day for the mitigation of poverty conditions, for public assistance, and for direct and indirect subsidies in aid of low wages. Not only will there be such a multiplication of opportunities for a livelihood and a consequently enhanced production of wealth that unemployment and the cost of it will vanish, but also the rent of land that is now artificially increased will fall and the difference will pass into wages. Working people will be dependent upon themselves, not needing to be the recipients of the State and municipal philanthropy which to-day forms such a large part of the expense accounts of the Treasury and the local authorities.

When the question is asked whether land value is a sufficient source of public revenue, this latter consideration, *for what purpose do you now use public revenue*, has a very important bearing on the answer, and the discussion can be taken up at the point whether the result of abolishing the land monopoly and of abolishing taxation on industry will raise wages and eliminate involuntary unemployment. That question is easily resolved and with statistics and estimates we do not need to bother further.

A. W. M.

## BERNARD SHAW ON FREEDOM

In his broadcast address on Freedom delivered on 18th June Mr George Bernard Shaw said:—

"If you allow any person, or class of persons, to get the upper hand, they will shift all that part of their slavery that can be shifted on to your shoulders and you will find yourselves working from eight to 14 hours a day when, if you had only yourselves and your family to look after, you could do it quite comfortably in half the time or less.

"The object of honest government is to prevent your being imposed upon in that way.

"The object of most actual Governments is exactly the opposite. They enforce your slavery and call it freedom. . . .

"Nature is kind to her slaves, while the slavery of man to man is the very opposite. It is hateful to the body and to the spirit.

"When we grumble we are told our miseries are our own doing. We are reminded that the rich are taxed one-quarter, a third or ever a half of their income.

"But the poor are never reminded that they have to pay as much in rent, and in addition to having worked twice as long as they would have if they were free.

"As society is constituted at present, there is another far more intimate compulsion on you—that of your landlord and your employer.

"Your landlord may refuse to let you live on an estate if you go to chapel instead of to church, or if you vote for anybody who is his enemy, or if you practise osteopathy."

## BOOKS RECEIVED

**The Growth and Distribution of Population.** By Dr S. Vere Pearson, M.A. George Allen & Unwin, 12s. 6d. net.—This is a book which we most cordially recommend to all our readers for its remarkable scope and the information it gives. It is a "land question" book of outstanding importance, with the subject of land values in relation to population brilliantly expounded. It explains in the course of so much instructive description, and to a new public, the principles and policy of Henry George. We hope to review it extensively in an early issue. Meanwhile we repeat our advice—read this book; it should find its place in every public and local reading library.

**Public and Private Property.** By John Z. White. The Greenville Press, The Beaver Press, Greenville, Pa., \$2.—A critical inquiry as to the cause of concentration of wealth and corruption of Government. Mr White's place and influence in the Henry George movement in America entitle him to speak with special authority, and this book from his pen deserves a wide circulation. A fuller notice and review will follow in an early issue.

The total amount of subsidy paid by the Government to the Milk Marketing Board to date amounts to £973,868, and with £137,499 paid to the Government of Northern Ireland a grand total of £1,111,367 has so far been paid under the Milk Marketing Act, 1934.—(*Manchester Guardian*, 24th May.)

The Department of Health recently stated that in England and Wales the number of persons in receipt of Poor-Law relief in April, 1931, was 1,022,000. In April, 1935, the number was 1,333,000. In Scotland the number of persons in receipt of Poor-Law relief in 1931 was 188,000, and in 1935 the number was 362,000.—Mr W. LEONARD, M.P., at the Co-operative Congress, Cardiff, 10th to 12th June.

## QUESTION AND ANSWER

1. *Will land value taxation effect any alteration in the distribution of existing wealth?*

Not directly. The object of land value taxation is to alter the distribution of wealth as it is produced from day to day, by diverting land value into the public treasury and raising wages. Much of what is commonly called wealth is merely the saleable value of the right to draw incomes in the future. Land value taxation by making the distribution of income more equitable would automatically make the distribution of wealth more equitable.

2. *What chance is there of benefits accruing to the workers through land value taxation while capitalists have it in their power to buy up all land and hold it idle while paying the tax?*

The reason why people hold valuable land idle to-day is because they have no taxes and rates to pay on it, and get an untaxed profit when they sell it at a higher price. Under land value taxation they would pay the value of the land to the community while they held land idle and could get no profit by selling it. People would only hold land for use, not for speculation.

3. *Is it not foreign competition which tends to fix the standard of living of the British worker, and will not this prevent him from getting the benefit of reforms operating in Britain?*

The wages of the British worker is the proportion he gets of what he produces. Land value taxation will increase that proportion by throwing unused land into use. The more he can obtain by exchanging his wages for the produce of a German, a Japanese or other producer the better off he will be.

4. *Assuming that land value taxation will cheapen commodities, does it not follow that wages will fall because employers will receive lower prices for their products?*

Land value taxation will cheapen commodities by reducing the taxation imposed upon them or upon the means of producing them. It will also increase the production of commodities by bringing unused valuable land into use. Neither of these things will reduce wages, but will raise wages.

5. *How can the private appropriation of land values be responsible for the workers' poverty in view of the fact that the landed gentry are themselves impoverished through taxation and death duties?*

Poverty is a relative term, and we need not accept the landowner's estimate of their poverty at its face value. It is only a small body of landlords that raises this cry. What of the urban landlords and the royalty owners? But even if they are poor, are they entitled to hold land out of use and prevent other employing themselves?

6. *Is not the monopoly of money by the banks really the main cause of business difficulties with consequent distress to the persons employed?*

This contention involves the curious contradiction that the banks impoverish their customers, upon whose trade they depend. The truth is that we are suffering from a shortage of wealth and a bad distribution of it. Those who have plenty of wealth are always able to get plenty of money. (On this whole question see Mr Lester's *Poverty and Plenty*.)

7. *Does not the increasing use of machine power cause a corresponding increase in unemployment?*

The use of machinery enables labour to produce more

wealth with the same amount of effort. Other things being equal, machinery will, therefore, give labour more wealth or more leisure. But neither labour nor machines can produce wealth out of nothing. Land is still as essential as it was before machines were introduced. Hence so long as land is monopolized a great part of the benefit of the introduction of machinery will go to those who own the land. What other explanation is there of the steady increase of land values even while population remains almost stationary?

## IDLE LAND MEANS IDLE MEN

### A Liberal Party Declaration

(Leaflet published by the Women's National Liberal Federation, 42 Parliament Street, S.W.1.)

The Liberal Party would Tax Land Values and so grapple with Unemployment and Housing. Liberalism does mean Equality of Opportunity and Social Justice.

*Unemployment.*—Instead of merely looking at and sighing over the monthly unemployment returns, Liberals would make an effort to grapple with the greatest problem that ever faced us as a nation.

The longer Unemployment goes on, the more we are inclined to regard it as something inevitable.

*Unemployment is not inevitable, if only the Liberals secured a majority to tackle the land question.*

Land monopoly is not the only one that exists, but it is by far the greatest of monopolies—it is perpetual—and is the mother of all other forms of monopoly.

The First Step in getting rid of this perpetual monopoly is by means of a Tax on Land or Site Values. All land whether used or not.

This tax taking its place as the source of public revenue of taxes and rates now levied on houses, shops, factories and all forms of improvements.

Each would pay according to the land value he enjoys.

Idle land in the hands of Speculators and under-used land would be taxed on its annual value.

Idle men would at once secure employment putting idle land to its best possible use.

Speculators could not afford to pay a tax on land values and keep their land idle.

Liberals would and could grapple with the problem of unemployment by breaking the land monopoly.

*Housing.*—There is no room to live!! The land monopoly has perpetually impeded both private and public enterprise by withholding land from use and letting it, yard by yard, at exorbitant prices.

There is room for all our people on the land.

The present conditions are the outcome of blindness, bad management and neglect, under the shelter of land monopoly.

There is no confiscation of the efforts of men's hands and brains in these Liberal proposals. We demand that our towns have freedom to use the land they need and to secure the values they alone create.

EQUALITY OF OPPORTUNITY AND SOCIAL JUSTICE CAN BE SECURED THROUGH THE TAXATION OF LAND VALUES.

Employment, National Development, Factories, Shops, Houses, Roads, Drainage, Afforestation, Water Supplies, Coal and other minerals, Agriculture—ALL DEMAND THE USE OF LAND.

A Tax on Land Values would enable the Nation to get at and on the Land.

### FORM OF BEQUEST

*I bequeath (free of duty) to the United Committee for the Taxation of Land Values, Limited, the sum of £.....*

## THE "VESTED RIGHTS" ARGUMENT

By Professor Harry Gunnison Brown

The real objection of conservative economists to the single tax—or any considerable steps toward the single tax—flows from their respect for "vested rights." Says Professor Fairchild in his *Essentials of Economics*:—

"The present owners of land have come into possession in good faith under the present rule. Many of them have paid for their land its full present value. To proceed now to take from them the whole or a part of the value of their land or to impose upon them discriminatory taxes would be an injustice. If there is to be land nationalization it can be accomplished justly only by purchasing the land at its fair value from its present owners. Any other procedure is like *changing the rules of a game, while the game is in progress, to the disadvantage of one contestant.*"

### HAVE LANDLORDS SPECIAL RIGHTS?

By the same logic it would appear to be unjust to regulate downward the high prices or rates of public service or other monopoly companies after purchases have been made of their stock, in the expectation of the continued receipt of unregulated returns, by other parties than those who established the monopolies. If the originally responsible persons have died, or have sold out and cannot be found, or have sold out and dissipated their gains, it must then be the duty of the public to go on paying, indefinitely, rates that yield 20, 30, or 40 per cent on the value of the necessary plants for conducting the businesses—or else to buy out the monopoly concerns at values arrived at by capitalizing their large anticipated returns.

But, in general, teachers and writers of economics do not seem inclined to insist *as strongly* on respect for other vested rights as on respect for vested rights in land. Thus, there appears to be a willingness to have monopolies regulated even after innocent investors have bought stock in the expectation of large dividends. There appears to be, also, a willingness to see tariff changes even although industries have been established at considerable cost on the basis of existing tariffs. There is an apparent willingness on the part of many that price levels should be stabilized for the future, if government can be brought to adopt the policy, even although some persons have made their investments in the expectation that society would permit them to profit from fluctuations they believe they can foresee—and even although other persons have invested largely in their own education on the peculiarities of the cycle in order that they may gain from the changes that occur rather than lose. The Eighteenth Amendment must have seriously damaged the property interests of many persons whom society had permitted to buy and to build specialized property for the brewing of spirituous liquors, who had "come into possession in good faith" under the then existing rule. But the writer can recall no protest against this change in the economics textbooks of any of the current writers. Nevertheless, this also, to use the phrase adopted by Professor Fairchild, is "changing the rules of the game, while the game is in progress, to the disadvantage of one contestant."

### LABOUR AND VESTED RIGHTS

There are various other ways in which society has been guilty of "changing the rules of a game, while the game is in progress." Thus, the establishment of trade schools has tended to do this. Prior to the establishment of trade schools, the craftsman had to learn his trade by a long period of apprenticeship. The

time required tended to limit competition. But the establishment of trade schools operates to increase competition in the trades for which they are provided, by bringing in new workers who are more quickly trained. Thus the establishment of trade schools may prevent the receiving of the wages, which their sacrifices and their long apprenticeship would have otherwise brought them, by workers already in the field. Ought not economists to protest against the establishment of trade schools by the public as an infringement on vested rights? But perhaps the vested rights of wage-earners are not as important as the vested rights of property-owners! A change which lowers the wages of an artisan does not lower the *capitalized saleable value* of anything, since its prospective income is not saleable as a whole!

What shall we say, then, regarding the rent of land? Is that particular kind of income more sacred, more inviolable, than the other types of income we have been discussing? In this connection it will perhaps be argued that the private receipt of land rent has a longer and less-questioned prescriptive sanction than the private receipt of monopoly gains, of income from the manufacture of spirituous liquors, etc. It should be borne in mind that the claim which must be held inviolable as against the single taxers or other advocates of increased land-value taxation, is a claim to a future rent which shall never be reduced by taxation in such a way as to lower the saleable value of land. Society is held to be under a moral obligation not to reduce the saleable value of land by one iota. To do so is like "changing the rules of a game, while the game is in progress, to the disadvantage of one contestant." The owners of land are said to have bought it in the faith that "the rules of the game" will not be changed. And this appears to mean in the view of many, if not, indeed, most writers of economics texts, that the present taxation system should not be changed *at all* in the direction of heavier taxation of land. Has society, directly or by implication, pledged itself that it will not raise these taxes? Nobody seems to think that a tax on automobiles cannot legitimately be increased after people have bought automobiles not expecting such increase. And nobody seems to think that other tax rates, e.g., on tobacco, may not properly be changed if to change them seems expedient. Is it only land-owners against whom any increase of taxation is a violation of faith? Is it only landowners to whom society guarantees no discriminating tax increase? Or would it be reasonable to argue that landowners, like other persons, make their contracts and buy their property with *no guarantee that public policy will not change*, but merely with the practical certainty that such important changes in public policy as occur will not be precipitate or without the warning of years of agitation preceding the changes.

### IS THERE A HALF-WAY HOUSE?

The natural reaction of some economists will perhaps be to say that society does have a right to increase taxes on land, but that it has no right deliberately to set out upon a policy which leads eventually to the single tax. Yet such a position cannot be logically defended. For, once it has been admitted that any definite increase whatever of land value taxation is permissible, the mathematician can point to a smaller present increase plus future additional increases, the



application of which would lower the present saleable value of the land no more.

It may now be said, however, that the objection to the single tax or to heavy taxation of land is not meant to be an objection to *gradual* change. But if their objection is only to *sudden* change, most economists have deftly concealed the fact. Nearly always there is no intimation that even gradual change is permissible. Indeed, one recent writer, Professor J. E. Le Rossignol, definitely expresses his view of the "injustice and impracticability" of the adoption of the single tax "whether done at once or gradually."

A comment on the foregoing argument, received by the writer from a specialist in the field of taxation, of high reputation, seems to indicate the necessity for further explanation. The comment was, in part, that "monopolistic rates and charges are regulated only for the purpose of holding the monopolist to a reasonable return" and that "the average landowner is getting only a reasonable return," that "investors in land realize no greater return than investors in other forms of property" and even "realize less" if his "observation and experience are correct."

To say that abolition of slavery, or regulation of monopoly charges, or increased taxation of land values operates to lower the return on money invested in slaves, monopoly or land by purchasers, below the average or ordinary rate in other investments, below a "reasonable" rate, amounts to the same thing as to say that such a change in policy *lowers the saleable value of the property* of such purchasers. It is merely a different way of expressing the fact that "vested rights" are infringed.

#### DECREMENT AND INCREMENT

Economists sometimes refer, in this connection, to the fact that land may fall in value as well as rise, *i.e.*, that there may be a "decrement" instead of an increment, as if such a fact were somehow relevant to the problem. In truth, a fall in the value of land merely means that land owners are able to get less rent than before, albeit, usually, still *something*, for advantages due not to them but to nature, to population growth, or to civic improvement.

#### NATURAL RIGHTS

It is customary to attempt the annihilation of the "single tax" case partly by alleging that it is based on a doctrine of "natural rights." Yet this chief objection—vested rights—commonly raised against it seems also to be based upon "natural rights" or something fundamentally similar. For just as in the view of the orthodox single-taxer, everyone has a natural right to the use of land, so in the view of many writers of text-books on economics every landowner has a kind of "natural" right not to have the saleable value of his land lowered by taxation. We are dealing here, apparently, with an intuitive ethics. Economists do not say that the proposed tax reform is wrong *because* of injurious consequences anticipated to the general welfare, but merely that it is *wrong* or *immoral* or *unjust*. In this matter they seem to experience a sense of *shock* at the mere proposal, which prevents any really free *objective* investigation of cause-and-effect relations. Hence the discussion of the subject by many economists presents the appearance, not so much of a search to discover whether the general effects of single tax would probably be beneficial or the reverse, but of an attempt to prove the policy wicked. One rather gets the impression, then—is it a false one?—that in the minds of most writers of economics texts ideas of sacredness cluster about property in prospective land rent to a more marked degree than about various other kinds of property. And Professor Robinson has said—could

he, by any chance, have been right?—that "if a thing is held to be sacred it is the centre of what may be called a defence complex" so that "a reasonable consideration of the merits of the case will not be tolerated." The sense of proportion of many economists has been hopelessly dulled by their making of the doctrine of vested rights a veritable fetish. Otherwise, the insistence that society, which makes frequent changes of policy in other matters, is under a binding implied pledge and obligation *never* to move, *no matter how gradually*, towards the eventual taking in taxation of the major part of economic rent would be clearly seen to be, as in fact it is, utterly silly.

Occasionally, however, the objection is made to heavy increase of land-value taxation that this would destroy the sense of security and weaken the incentive to accumulate! Do any economists seriously believe that a gradual substitution of land value taxation for taxation which penalizes activity and thrift would have any such result? Is there any evidence that such a consequence has been experienced in Pittsburg and Scranton, Pa., in North-western Canada and in other places where steps have been taken in this direction? Has the development of the policy of regulating the rates of public service monopolies brought about any such undesirable effect? Or is the presenting of the contention merely one more bit of evidence that conservative economists are determined to find *some* argument—*any* argument against the increased taxation of land values?

Many professional economists, it is suspected, have never permitted themselves to think long and without bias on the subject, examining carefully, and not merely to discredit them in debate, the arguments of the single taxers. With some exceptions, they seem to have accepted the views of their conservative teachers as expressed in current texts. That the single tax is unsound because it is based on a doctrine of "natural rights," that it cannot be levied so as to distinguish at all fairly between bare-land values and labour-produced values, that there is no such difference anyway because everything is in large part a gift of nature, that there are other unearned incomes and increments besides land rent and land values, and that, anyhow, any change is unjust, are contentious generally familiar and quite commonly accepted. And where economists whose voluminous writing, or whose apparent familiarity with all that has been previously written on taxation, or whose high academic position in long-established institutions gives them reputation, are called upon to render "expert" advice regarding taxation, they are not unlikely to advise something other than, or to advise definitely against, higher taxes on land values. And the graduate student or young teacher who has memorized the arguments summarized above feels no special inducement further to investigate the views of a school of writers—the single-taxers—who are largely outside the academic fold, who are supposed to adhere to an eighteenth-century ethical standard from which academic economists believe themselves emancipated, and the acceptance of whose conclusions even with qualifications would brand him as a heretic.

*The Times*, 30th May, 1935—Agony column:—

AN AMERICAN IN ENGLAND, noting the N.R.A. decision, has cabled to President Roosevelt: "Why not adopt the Henry George Code, the only just and effective one?" This Code is Land Value Taxation. A letter to *Land & Liberty*, 94 Petty France, S.W.1, and you can learn all about it.

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

## NATIONAL LIBERAL FEDERATION

As we reported last month, the National Liberal Federation at its Annual Conference in Blackpool, 23rd to 25th May, passed resolution, with only one dissident, endorsing the policy adopted by the Federation at Nottingham on 25th February, 1921 that a uniform national tax should be imposed on the capital site value of the whole country.

This official endorsement of the demand for a national tax on land values was carried at the instance of the Hendon Association, and in moving in the matter the representative from Hendon (Mr F. W. T. Krohn) called particular attention to the words "site value," used in the resolution. The definition of "site value," he said, was of great importance and that all the delegates might fully understand what they were asked to vote for, he read the definition which was as follows:—

"Site value means that portion of the value of a plot of land which is due to its 'site-uation.' Obviously this is a matter which enters into the value. A plot of land on the northern fringe of the Sussex Downs is less valuable than a plot of land in the heart of London; the latter is a good site for business premises and the former is not. Land in rural Essex is a better site for a farm than land on the upper slopes of the Pennines. A piece of land may be regarded as a 'site' for any purpose that enters into the mind of man; a site, therefore, for which there is a demand. It may be an insistent and pressing demand, or a growing demand, or a poor and remote demand.

"Site value is also called 'unimproved value.' This is intended to keep it quite clear that the 'value' referred to does not include any improving or enhancing developments that have been carried out by the owner or the occupier—such as buildings, lay-outs, ordinary drainage, fencing, crops, or recent tillage and cultivation.

"Thus the 'unimproved site value' of a plot of land is its value as a bare piece of the earth's surface regarded as a site for any purpose in view of its situation, of the general development of its surroundings, and of the pressure of population which tends to create a demand for it."

As no objection was raised, the delegates accepted this as a clear, precise and satisfactory definition and application of the term "site value," and they have again affirmed the policy of a national tax and of local taxation levied on that basis.

The definition Mr Krohn was so careful to emphasize is certainly comprehensive. It makes "site value" synonymous with "land value" and rules out any distinction between one class of land and other, such as some have attempted to make by confining the term "site value" as if it applied only to "urban" land and by inference excluded "agricultural" land from the taxation to be imposed.

As a fact this definition is that given in official Liberal literature, appearing both in the *Liberal Magazine* of May, 1931, in a special article on Land Value Taxation, and in the *Speakers' Notes* published 1931 by the Liberal Publication Department explaining and expounding the Liberal Party's attitude to the Land Value Policy.

The Land Values resolution adopted by the Federation at its Conference in Nottingham in 1921 declared that the then valuation (of the 1909-10 Act) should be amended and brought up to date and should be accessible for public use, the value of all minerals being included under site value; and (besides urging the national tax) that local authorities should, by a new Rating Act, be required to levy a rate on site value, in reduction of the rate as levied on existing rateable value.

## WOMEN'S LIBERAL FEDERATION

Last month we reported the adoption of a Resolution at the Conference of the Women's National Liberal Federation at Blackpool, 21st and 22nd May. The June issue of the *Liberal Women's News* gives the speeches, from which we take the following:—

Mr Gomer Owen (Rhyl), moving on behalf of Rhyl, said that land values were the Cinderella of Liberal policy to-day. This question used to be in the forefront of the programme, but now Liberals seemed reluctant to fight land monopoly, which was one of the contributory causes of the biggest problem we had to face to-day, unemployment and poverty. Three out of every four people left less than £100 behind, 450,000 people died last year without leaving anything at all. Land was the wealth of all and should belong to all. There should be free access without hindrance; land was the treasure house of the nation and not the pleasure ground of the rich.

Mrs Bayfield (Manchester), seconding, said it had always been a Liberal boast that the party fought against vested interests, and land monopoly was one of the biggest vested interests. Immense profits were made out of land on arterial roads, value of such land had been increased by expenditure of public money, and the profits accruing thereto should belong to the public and not the private owners. It was no good being politicians if they were afraid to stand up to opposition. It was as necessary to stand up to the strangling landlords as when Mr Asquith had said to the House of Lords, "My Lords, you must give way to the will of the people."

Mrs Veness (Thundersley), supporting, said that a piece of agricultural land purchased in Essex at £1,500 had recently sold for £83,000, a fact which needed no further comment.

The resolution was then carried declaring that the land monopoly was a contributory cause to the prevailing widespread poverty and unemployment and urging the drastic reform of our system of land rating and taxation.

## WALSALL LAND VALUES

During the hearing of arbitration proceedings at Walsall on 13th June arising out of a compulsory purchase order made by the Corporation under the Housing Acts Mr H. R. Williams (Miller and Son), appearing for two property owners, said his submission was that the position was very valuable, being in the centre of the town, and that although the land which the Corporation was acquiring was in a slum clearance area it was comparable in value with other sites in the immediate locality which had fetched good prices.

Mr F. F. Harrison, valuer, called for the property owners, said that up to 1849 Wisemore comprised green fields with a watercress bed, and the land was then sold for 2s. 9d. a square yard. The sites affected by the compulsory order were within 200 yards of Walsall railway station, and land in the immediate vicinity had been sold for £3 11s. a square yard, including buildings on it. Land fronting on Hatherton Road, which was also near the centre of the town, had been disposed of at from 10s. 6d. to 15s. a square yard.

Mr A. S. Broughton (appearing for the Corporation) remarked that Hatherton Road was a new sixty-foot road made by the Corporation at a total cost of £9,424, and obviously the carrying out of such a scheme added greatly to the value of adjacent land.

Your support is invited for the  
"Land & Liberty" Sustentation Fund.

## INTERNATIONAL NEWS

(Press Service of the International Union for Land Value Taxation and Free Trade, 94 Petty France, London, S.W.1)

## UNITED STATES

The latest report of the Robert Schalkenbach Foundation as appearing in the May-June *Land and Freedom* states that in the 12 months to May, 1935, altogether 5,706 books of more than 15 different titles were distributed, including 2,844 copies of *Progress and Poverty*. Besides the distribution also of 32,000 pamphlets, an extensive mailing campaign has been carried out in 42,940 letters to people interested in public affairs and economic teaching, schools, colleges, editors, etc., as well as to book dealers for taking up the sale of the books. During the six months of the San Diego Fair, June to November, the Henry George books will be on exhibit in the Palace of Photography with placards advertising the man and his work.

Gratifying publicity has been made by Mr Leslie Eichel, of the Central Press Association, the outcome of a visit he made to the Foundation some time ago and his subsequent study of the books and other information he got. Mr Eichel wrote four articles for the Press Association which have been widely syndicated in newspapers throughout the Middle West and East. Each of these articles gave Henry George prominence as the authority to be read to-day, and quoted largely from "Social Problems."

Numerous economic classes are now being conducted under the auspices of the Henry George School of Social Science, and with the Robert Schalkenbach Foundation supplying the new demand thus created for *Progress and Poverty* and the other works. Mr John L. Monroe, the field director of the School, has organized four classes in Cleveland totalling 232 pupils, of which the instructors are two young attorneys (Messrs Dana-ceau and Crudele), the Secretary of the Ohio Economic League, Mr V. D. Allen, and the publicity director of the Cleveland Railway Company, Mr K. B. Mickey. Classes recently formed elsewhere include those conducted by Mr Darwin Smith, President of the California College of Commerce; by Mr Schwarz in Minneapolis; by Mr Lincoln Crowell in Sandwich; by the Rev Caldecott in Los Angeles, where Mrs Anna George de Mille attended the first meeting and gave a splendid start; by Mr N. D. Alper in St. Louis; by Mr White in Kansas City; by Mr J. S. Tundall in Cedar Springs, Mich.; by Mr F. L. Morris in Detroit; by Mr A. L. Smith in Toledo; by Dr Elizabeth Bowen in Newark, N.J., and so on. Others spread the teaching by gifts of books to public and college libraries, Mr J. G. Blauvelt making such presentation in Paterson, N.J., while Mr H. C. Harris, of Cordele, Georgia, has been particularly active in this direction. By his generosity most if not all of the libraries in the State have been so equipped, not with one book but an assortment of them obtained for the greater part from the Henry George Foundation of Great Britain.

The public statue of Tom L. Johnson in Cleveland shows him sitting and holding a copy of *Progress and Poverty*. The spirit of Cleveland's great Single Tax Mayor is still alive. Between 2nd and 12th April his leading disciple, Peter Witt, delivered four addresses over the radio station WGAR. The response of over 800 listeners for copies of the speeches is some indication of the large audience he must have had.

It is announced that the Tenth Annual Henry George Congress organized by the American Henry George Foundation is planned to meet in New York City during

the first week in October. The programme this year will be distinctly different in type from those of recent years, and much of the time will be devoted to informal conferences and round-table discussions.

LABOUR RELATIONS is a little booklet published for general circulation by Mr George A. Briggs, of Los Angeles, member of the Federal Regional Labour-Relations Board. Mr Briggs was one of the speakers at the Adult Educational Course recently held at the First Unitarian Church, and this booklet explains how he views labour relations in the light of Henry George's philosophy.

SMALLER PROFITS, REDUCED SALARIES AND LOWER WAGES. The Condition, the Cause and the Cure.—This is the name of the very instructive pamphlet by Mr George L. Rusby now republished by the Robert Schalkenbach Foundation of New York, which has done a notable service in making it available again. The booklet, with numerous diagrams dealing with land, labour and capital, is of vest pocket size and runs to 64 pages. It is now included in our own list of publications, price 3d., and is specially commended to the student and writer.

A JOB FOR EVERY MAN is a quarto four-page folder by Mr George T. Tideman, published for general circulation by the Association in Equality, of 58 E. Washington Street, Chicago. It clearly demonstrates the case for Land Value Taxation and illustrates by diagram "What is Wrong with the Distribution of Wealth." By favour of Mr Tideman we have received a supply of this informing statement, which may be had (free) by any of our readers making application.

Among the matter all of great interest in recent issues of the *People's Lobby Bulletin* (published monthly) is a speech broadcast by Professor John Dewey on "The Socialization of Ground Rent" and an article by the same authority on "Taxation as a Step to Socialization." The People's Lobby, of 113 First Street, N.E., Washington, D.C., is an association for promoting economic and social reform, and the monthly magazine called the *Bulletin* is one of the most informing publications that come our way dealing with public questions in the U.S.A., especially with regard to the policy of the "New Deal" and N.R.A. The Secretary of the People's Lobby is Mr Benjamin C. Marsh.

## ALASKA

Through the courtesy of a correspondent in Alaska (Donald MacDonald) we have received a copy of a memorandum prepared by the United States Federal Employees in Alaska dealing with the economic conditions in that territory. Alaska is a country rich in minerals, especially gold, and fertile agricultural land.

In theory mining claims are supposed to be granted to persons who work the claims. In practice, owing to abuse of the right to locate claims by power of attorney and other evasions of the law, a few men have been able to acquire large areas of profitable ground and hold it idle.

The Federal Government has constructed 500 miles of railway, 1,000 miles of auto road, and 100 aviation stations. One of the principal purposes of the railway was to enable coal and heavy machinery to be transported to the Fairbanks area and so permit of the extraction of the residue of the gold which could not

be obtained by primitive methods. Many of the claims, which had become almost valueless; having been worked as far as they could by the old means, were bought up by large companies. "In one instance the holder of two claims who had taken 1,300,000 dollars out of the ground by the primitive methods existing previous to 1910, held for such a price that only recently after difficult negotiation has production begun. Thus for 25 years (as the ground was patented) he has been enabled to hold gold in the ground without taxation or effort. Without production he was beyond the income tax. In the meantime, due to the railroad and road construction programme and the improvement in mining technique, the value of the ground increased from nothing to a large amount."

In the case of farming the position is equally serious. In the Manatuska farm area there are some 76,000 acres of tillable agricultural ground. During the past 20 years 45,000 acres of this ground has passed into private ownership. Of this 45,000 acres, 1,700 acres are being, in widely scattered areas, actually cultivated by 125 people. . . . Some of the homesteads date back to 1916, and the owners are entitled to any mineral resources in their ground. It is presumed to be underlaid with coal. Anyway, the owners hold their ground, and it is naturally the best in the valley, at prices that are a barrier against use, and it is held without tax burden."

The memorandum points out that cultivation is scattered in small plots over a wide area. "Farms are isolated. Community life is impossible."

The conclusion arrived at is "that the existing system of land tenure is fundamentally unsound."

"First, it is the result of years of legal emasculation of the old pioneer requirement that the title to mineral ground must be based on discovery and use."

"Second, it conveys to the owners of unused natural resources opportunity and power to absorb without effort, development or tax the values resulting from construction of governmental aids. Thus a great revenue, amounting to many millions, is deflected into private hands."

The memorandum points out that "the solution of this problem cannot be found in the rigid enforcement of the existing law . . . which would be devoid of effect as far as values conferred by government are concerned and would still permit a vast area of ground to be held speculatively."

Proposals are, therefore, made for levying taxation upon mining claims whether worked or not with a royalty also on output, and for a tax on unused agricultural land similar to the Canadian Wild Land tax. It is contended that this would not only place no burden on labour and capital, but that it would force land into use and provide a large revenue for the Treasury which would allow transport charges to be reduced and facilitate the more rapid development of the territory.

## DENMARK

The Annual Henry George Conference will be held this year on 1st to 3rd September in the North of Jutland, at the Vraa Folkschool in Vendyssel. There will be a number of lectures and addresses, with much opportunity for discussion and conversations. This is the 22nd annual conference of the kind, the first having been held in the Høng Folk School in 1906. Mr J. L. Bjørner will preside and already many from different parts of Denmark have promised to attend, including the following as speakers: Principal Andersen, of the Copenhagen Seamen's Home, Principal A. Vedel, of the Krabbesholm Folkschool, Jakob E. Lange from Odense,

F. Folke from Frederiksberg, Mrs Signe Bjørner, Rev. Chr. Norlev from Gentofte, near Copenhagen, Rev. E. Kristensen, Martin Jensen, and M. Bredsdorf.

THE LAWS OF SOCIAL EVOLUTION AND SOCIAL IDEALS is the posthumous work of Professor C. N. Starcke, of the University of Copenhagen, who for the best part of his life was one of the outstanding figures in the Danish Henry George Movement. The English edition was made possible by the Rask Oersted Foundation, and may be had (Price 20s.) from the publishers, Levin & Munksgaard, Copenhagen. Among the many commendations the book has received is one from Viscount Snowden, who, writing to Professor Starcke's son, Dr Viggo Starcke, of the Sanitarium in Silkeborg, has expressed his great admiration of the work and says—"It covers in a remarkably able way the whole field of social evolution and the history of social and economic theory. It is the most comprehensive volume on this wide subject that I have read, and it would be a most useful and sufficient text-book on these questions to all students of these problems." The book reviews and discusses the teachings or discoveries of all the great sociologists in Germany, France, England and America, and the bibliography quoted is very wide indeed. As a matter of course Henry George is well placed in this scholarly treatise.

## NORWAY AND DENMARK

Mr Ashley Mitchell, Hon. Treasurer of the International Union for Land Value Taxation and Free Trade, paying a business visit in Oslo at the end of May, was entertained by a group of Henry George adherents at the residence of Mr Willy R. Scholz. The company included Mr S. Wielgolaski, Mr and Mrs Lyng, Mr E. Lie and Mr K. Kolkim, and the evening was spent in a very useful conference. Mr Scholz writes: "The spirit of the meeting was all that could be desired. It was a great pleasure to meet Mr Mitchell, to hear him relate the progress in your country and elsewhere and to have his advice on problems over here. It gave a welcome impetus to ourselves and the feeling of a real contact actually existing between friends of the movement all over the world"; and in a letter Mr Mitchell adds the impression that "it is the maintenance of *Land & Liberty* that gives our friends hope and encourages them to carry on." Passing through Bergen, Mr Mitchell was able to meet and have conversations with Mr Halfdan Hansen, who represented his country at the Edinburgh International Conference in 1929.

While in Copenhagen, before proceeding to Norway, Mr Mitchell had meetings with Mr F. Folke, Mr Fred Nielsen and Mr and Mrs Bjørner, and two evenings were devoted to matters concerning the movement. Our Danish friends, he writes, are not discouraged. They feel that the legislation secured is fairly safe as it has now become part of their established economic system, and they are fortunate in an electoral system (of P.R.) which secures them some representation in Parliament. The Free Trade sentiment is well upheld, as was shown in the influential demonstration of business men at the Copenhagen Bourse, where a resolution was carried protesting against the trade restrictions.

## THE TRANSVAAL

"In the City of Johannesburg we have watched the skyline change so radically and rapidly as to be perplexing even to those of us who every day pass along its streets or through its suburbs. Old landmarks, around which much of the early history of Johannesburg was written, have disappeared as if by magic, their places being taken by imposing examples of modern

architecture and engineering science. The figures relative to the building plans passed by the City Council enable us to form an estimate of the unprecedented activity which the altered conditions, to which I refer, passed on to the building construction and allied trades. In 1933 plans to the value of £1,883,861 were approved. That, however, was merely a commencement, for the 1934 figure surpassed it by over three hundred per cent. *During that year new buildings and dwelling houses were put in hand to a record total value of nearly six millions of money."*

The above paragraph is taken from the Annual Report, 1934, of the African Life Assurance Company. While, as everyone knows, there has been an enormous impetus to gold production which must be reflected in all round business activity in Johannesburg, there is another aspect of the case that cannot be overlooked. In Johannesburg, as in Pretoria, the whole amount of local taxation rests on the value of land, whether used or not, and buildings and improvements are exempt. And so throughout the Transvaal, except that here and there some taxation on buildings remains, the towns and village councils having adopted the policy of land value rating. Builders, business enterprise and home owners, not to speak of farmers in the village councils, can speak with some assurance that this policy has enormous advantages over the system of rating under which the less enlightened home country tries to carry on.

### NEW ZEALAND

According to the *Local Authorities' Handbook*, 1934, which among other data gives the figures of local assessments in each place, the aggregate selling value of all land in New Zealand, apart from the buildings and improvements on each piece of land, was £292,909,100. The aggregate capital (selling) value of land with buildings and improvements was £607,469,200. These figures relate to 1st April, 1933. The unimproved land value works out at £191 per head of population and is 48 per cent of the composite value of land with buildings and improvements.

Taking separately the counties, the boroughs and the independent town districts, the land value in relation to population and to the composite value was as follows:—

	Land Value £1,000	Per Head of Population	Per cent of Composite Value
Counties ...	183,771	£307	58%
Boroughs ...	106,256	£119	38%
Town Districts ...	2,882	£77	35%
New Zealand ...	292,909	£191	48%

Since January, 1927, the rating of land values has been adopted in three boroughs, four counties and six town or road districts. In the same period one borough (Wanganui) and one road district abandoned land value rating only to return to it again after three years' experience of the "old system." One borough (Mount Albert) by a small majority of ratepayers and one road district which had been on the land value basis from 1927 went back in 1931 to the capital value of land and improvements on which their rates had previously been levied. Polls to rescind land value rating were defeated in four other boroughs and two town or road districts.

The land value rating system is now in operation in 56 of the 129 counties, 79 of the 120 boroughs and 16 of the 40 independent town districts not under county jurisdiction. In the rest of the counties the assessment is the capital value of land and improvements taken together, which is also true of 16 of the boroughs.

That system at least brings valuable vacant land under contribution. It is in the remaining 25 boroughs that the annual or rental value of land and improvements is still used for assessment purposes; but here it may be remarked that the "Annual Value" as defined may not be less than 5 per cent of the value of the fee simple, so that even under the "old system" in New Zealand there is no such thing as the exemption of valuable vacant land as obtains under the rating system in Great Britain.

### PERU

In the Argentine Journal *La Tribuna Georgista* of May there is a remarkable quotation from the Will and Testament (dated 15th September, 1589, and directed to King Philip II of Spain) of Mencia Mena de Leguizano, Viceroy of Peru and companion of Pizarro. It recalls in "bitter remorse" and "to free his conscience" that when the Spaniards came to Peru there was "not an idler, a beggar or a criminal in the land." In very few years even the widows of Spanish conquistadores were begging in the streets and the Indians were in misery. He implored restoration of the laws of the Incas which gave possession of a "tupu" of land to each married couple, a further "tupu" for each male child and a half for each female, which lapsed to the village on her marriage; general and religious expenses were met by compulsory cultivation of a proportion of the allotments in each case. These local and contemporary records are strongly contrary to the impression given in the history books of the Indians being one vast labour gang, happy to toil for any sort of payment and all subject to a stern bureaucracy.

*La Tribuna Georgista* also quotes the Peruvian journal *La Economista Peruano*, which proposes to mark the 400th anniversary of the conversion of the Inca city, Gran Chimú, into the Spanish city of Trujillo by the establishment of a local league to reform the taxation system of Peru, beginning with the replacement of current local taxes by a levy on economic rent and denunciation of the tariff robbery.

Reporting a discussion at the Booksellers' Conference at Bournemouth on a proposal to license persons to sell particular or special books, *The Bookseller* (29th May) says:—

Mr S. Unwin, voicing the publishers' opinion, made out an excellent case in favour of book-agents, speaking of books which he himself published and which, because of their specialized interest, were seldom stocked, and their possible market lost. He suggested that a follower of Henry George's theory of Land Taxation was likely to sell more of a book on that subject than any bookseller and ought, for that reason, to be given an encouragement to do so.

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## 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.")

Mr Lester's new pamphlet *Poverty and Plenty*, dealing with Social Credit Theory, has met with an immediate demand, and many appreciations have been received. An advertisement folder with order form has been issued, and this, with our new List of Literature, is available to readers who can take a supply for enclosure with their every-day correspondence or for handing to friends.

We are indebted to a correspondent in Manchester who has provided names and addresses of several hundred members of the Society of Friends. To these we have sent a letter enclosing reprint of the advertisement of *Social Problems*, appearing in the *Wayfarer*, and asking acceptance of the pamphlet *Justice the Object, Taxation the Means*, by Henry George. Postages of the kind are part of the daily office duties in response to request that this or that person or lists of people should receive specimen copies of the Journal or other suitable literature.

At a meeting in the Committee's rooms on 24th June, Mr B. A. Levinson spoke on "The Land Question in Palestine," giving his impressions of a recent visit to that country, describing the conditions. Mr. Lester presided. The discussion, which was very informing, centered on what could be done to deal with the land speculation that had become so rampant.

Visitors last month to the office included Dr Franz Oppenheimer, former Professor of Political Economy in the University of Frankfurt-on-the-Main. He had come from Berlin with his daughter, who was sitting for the London University Matriculation Examination. A number of members and friends had the opportunity to spend two evenings with him at a round-table discussion on the position he takes up with regard to the Henry George teaching. This turned into quite a keen debate on the merits of land value taxation *versus* the settlement of people on the land *via* land purchase.

Elsewhere we report an advertisement of the "Henry George Code" in the personal column of *The Times*. The responsible sender of the cable to President Roosevelt was another visitor—Mr Alexander Greene, of Chicago—who jumped to the idea that this advice might be given to the President, whose "N.R.A." had come toppling down.

Another most welcome visitor is Mr A. Walker Prescott, of Australia, son-in-law of Mr Alwyn Valentine. Mr Prescott is remaining in London for a time and has interested himself in the work of the Engineers' Study Group in Economics, which is making an exhaustive examination of various proposals for economic recovery. In association with the office (Mr Madsen also joining the group) he has presented the "economic system" of Henry George to these students whose questionnaire of 42 questions has already dealt with many other schools of thought.

Mr Douglas, as Chairman of the Finance Committee of Battersea Borough Council, attended the Annual Conference in Margate, 20th and 21st June, of the Incorporated Municipal Treasurers and Accountants.

Henry George's *Protection or Free Trade?* is advertised in a large display advertisement in the *Co-operative News* of 22nd June, and a special offer of this book (6d. edition) is made to all Co-operative Society agencies at the rate of 3s. per dozen, carriage paid. *Reynolds's Newspaper* of 23rd June carried an advertisement of Mr Lester's *Poverty and Plenty*.

Members of the councils of local authorities all over the country are being approached by circular and explanatory literature with regard to the rating of land values, telling them of the action Cardiff has taken in calling a representative municipal conference. The literature enclosed to each includes the pamphlet *Cities Held to Ransom*, the memorandum on *Methods of Local Taxation*, and the leaflet *Who Should Pay*. Labour Councillors receiving also a reprint of the *Points for Speakers* published by the Labour Party. To very many of our own correspondents and advocates of the Land Value Policy a letter describing this campaign has gone out asking for the names of any local councillors to whom the postage might appropriately be sent, and stating also how essential it is that the Committee should be equipped with the funds necessary to extend work of this kind.

**ENGLISH LEAGUE:** Frederick Verinder, General Secretary, 7 St. Martin's Place, Trafalgar Square, London, W.C.2. (Phone: Temple Bar 7830.)

July 4th.—League of Youth (Dulwich Labour Party), 95 Grove Vale, East Dulwich: A. C. Blackburn. 8 p.m.

July 23rd.—S. Hackney Labour Party (Women's Section), Mission Hall, Speldhurst Road: Fredk. Verinder. "Is There a Cure for Unemployment?" 3.30 p.m.

The Social Committee arranged a ramble in Epping Forest for June 30th.

In addition to the meetings announced in last month's notes, Andrew MacLaren addressed an open-air meeting at Greenwich (4th June); A. C. Blackburn lectured for the International Friendship League, Brixton Branch (7th); Fredk. Verinder for Rotherhithe Labour Party (Women's Section) (12th), at Transport Hall, Poplar (18th); and for North Lambeth Women's Liberal Association (18th); and Wm. E. Bland at Adult School, New Barnet (17th).

Major Galloway, from the Social Credit Secretariat, opened, by invitation, a lively discussion on Major Douglas' Social Credit proposals in the League's Lecture Room (4th June).

Arrangements are being made for a series of meetings to be addressed by Andrew MacLaren in the County of Durham, which figures so largely in the recent Reports on the "Depressed Areas." The meetings will be held 14th July to 21st, both inclusive, at Felling-on-Tyne; Hebburn-on-Tyne; Newburn-on-Tyne; Blackhill, Consett; Houghton-le-Spring; Crook; and Fishburn, near Sedgfield.

Mr F. L. McGhee (a member of the League Executive and Labour candidate for the Walton Division of Liverpool) carried a Resolution in favour of the Taxation of Land Values, which is being sent to Labour Party headquarters to be included in the Agenda for the forthcoming National Conference of the Party.

The General Secretary will be on holiday from 27th July for about a fortnight.

**SCOTTISH LEAGUE:** William Reid, Secretary and Treasurer, 9 Woodside Crescent, Glasgow, C.3. (Telephone: Douglas 5599.)

There was a municipal by-election on Monday, 25th June. Mr. William Harrison, who was Labour Candidate in the annual election of one member last November, was given another opportunity, owing to the death of Bailie W. L. McKerron, who represented the North Kelvin Ward. His opponent, Mr Gordon L. Campbell, was elected by a smaller number of votes than Mr Harrison got in November. The Labour Party being in a majority in the Glasgow Town Council, have now to stand the brunt of negative criticism, and answer for troubles about which they may, or may not, be responsible.

Newspaper paragraphs mentioned that the father of the Labour Candidate was one of the men who welcomed Henry George to Glasgow on his first visit. The secretary knows that he, along with the late Norman McLennan, reported the lay sermon, "Thy Kingdom Come." The pamphlet with that title is from the transcript of their notes.

Among the letters sent by correspondents to newspapers is one by J. Caldwell, West Kilbride, to the *British Weekly*, in which he emphasizes the economic causes of war on lines approved by our movement. In *Reynolds's Newspaper* Messrs A. J. Mace and A. Munsie have endeavoured to expose the fallacies of subsidies and quotas as a cure for agricultural depression. There have been other letters by these and other Scottish Land Values correspondents in various newspapers during the last month.

The League office is now located at above address and new ventures are being promoted. There are available facilities for a Club on Radical lines into which it is hoped to group detached people with similar political and economic outlook. Mid-summer being an inconvenient season for a formal opening on these extended lines a postponement has been made till September.

**WELSH LEAGUE:** Mrs Annie Fenton, Hon. Secretary, 214 Caerphilly Road, Birchgrove, Cardiff.

The Gabalfa Ratepayers' Association have fixed Wednesday, 3rd July, for the public meeting to be addressed by Captain Saw. It is to be held at the Wesleyan Memorial Hall, Caerphilly Road, and is being well advertised. Councillor J. H. Morgan will preside and Capt. Saw will speak to a resolution approving the rating of land values and the action of the Cardiff City in calling a Conference on the subject.

The Municipal Conference was referred to in an article by the South Wales Correspondent of the *News Chronicle* (12th June). Under prominent headlines he quoted Mr Charles Gardner, who supported the contention of a member of the Cardiff Development Committee that the high price of land was an obstacle to development by referring to the Council's demand for the rating of land values so as to combat land monopoly.

The women members of the Executive are organizing a Sale in aid of our funds; the arrangements will be completed at the Committee meeting to be held on 5th July.

## A. H. MAXFIELD

The League has lost one of its most devoted supporters in the death of Mr A. H. Maxfield, of Llanishen.

He was keenly interested in all the practical details of our policy and was well versed in the writings of Henry George, to which he had been introduced by Edward McHugh.

We shall miss him from our future meetings; he was amongst those who could always be relied upon—faithful, helpful and unobtrusive in all that he did for us.

A letter of sympathy was sent to the family on behalf of the League, which was represented at the funeral by Mr Eustace Davies and Mr Evan Edwards.

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

A well attended meeting of the Weaste Women's Co-operative Guild was addressed by the Secretary on 28th May, his subject being "Public and Private Property."

Mr Ashley Mitchell was guest and speaker at a Free Trade Union Lunch in Manchester on 31st May. His interesting speech was warmly applauded. The League was represented by Dr. McDougall (Treasurer), Mr E. M. Ginders (Vice-President), and the Secretary.

Arrangements are in hand for Manchester friends to visit their Clitheroe colleagues on Saturday, 10th August. On reaching Clitheroe the party will proceed to Heys Farm Guest House. On Saturday, 24th August, Mr H. B. Hobson, the League's President, will give a Garden Party in the grounds of his residence, Park Hall, Little Hayfield, Derbyshire. His guests will see many improvements in the famous bathing pool and other features of this delightful place. Particulars of both these events can be obtained from the Secretary.

**YORKS AND NORTHERN LEAGUE;** F. Skirrow, Secretary, Compton Buildings, Bow Street, Keighley. (Phone: Keighley 3151.)

Our President, Mr Ashley Mitchell, addressed the North-Western Free Trade Union in Manchester on 31st May, the *Manchester Guardian* giving a good report. In the course of his remarks Mr Mitchell said: Free Trade, as Cobden said, was not enough. Land monopoly remained to be dealt with, and if Free Traders had been ready to advocate the settlement of land monopoly in the only way in which it could be settled we should never have lost Free Trade.

Councillor A. W. Dakers, of Whitley Bay, has been appointed a member of the Valuation Committee, and is thus able to take a still more active part, as he is doing, in bringing the urgency of reforming the present system to the attention of his colleagues.

From local correspondence: "Working Man Student," in the *Barnsley Chronicle*, describing the whole gallery of reactionaries at home and abroad, writes of them that "they advance policies which would put power in the hands of the few who would be the tools of the powerful monopolists who have entrenched themselves behind the entanglements of unjust tariffs, taxes and rates now levied upon labour and the results of labour." Among other Press letters was one from Councillor Dakers in the *Yorkshire Observer* on the Iron and Steel Tariff.

## W. G. TAYLOR

We regret to record the sudden death through heart failure of Mr W. G. Taylor, of Longton, near Preston, Lancs., on 21st February. He was 33 years of age, and though not known widely throughout the Movement was in close touch with South Yorkshire Single Taxers, being the personal friend of Fred Adams, of Penistone. He was a zealous worker in the cause of liberty, and an able and convincing exponent of the principles and policy of Henry George.

Comparatively a newcomer to the ranks, his propaganda consisted mainly of Press work and conversations. While living at Sheffield during 1933-34 he wrote several striking letters against Fascism and in support of freedom.

Mr Taylor was employed as a representative of the Waverley Book Co., London, and wherever he went carried with him the gospel of Henry George. A strong and fine character, who was ready to take and would have taken a more and more active part in the fray, has been lost to the Movement. To his bereaved wife and boy, his father and mother, we extend our sincerest sympathies.

**LIVERPOOL LEAGUE:** F. R. Jones, Hon. Secretary, 23 Rocklands Avenue, Bebington, Cheshire. (Office and Meeting Room: 21 Harrington Street, North John Street, Liverpool.)

On 11th June Mr E. J. McManus addressed the Walton Co-operative Women's Guild on "Social Justice."

On 30th May the first meeting was held of an Economic Study Circle for Birkenhead. This Circle was formed under the auspices of the *Birkenhead News*, which has given it considerable advertisement. The meetings are being guided by

the Secretary, and are being held each Thursday at 8 p.m. at a room kindly lent free of charge by Mr Byrne Hely, dentist, in the centre of Charing Cross. There is a good attendance, mostly of people who have not previously learned of our ideas. A good sale of literature has been made. All who wish to attend are invited to come. There is no charge.

In Liverpool Mr E. J. McManus is guiding a similar group at the League Room, 21 Harrington Street, every Wednesday. At present *Social Problems* is being analyzed.

Following constant attacks by O. B. Sweeney on Protectionism, some leading Conservatives have been provoked to reply, and correspondence is proceeding in the *Birkenhead News* and the *Birkenhead Advertiser*, both of which have a considerable circulation.

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

During the summer months meetings are being held fortnightly in the homes of interested supporters of the League. This method of approach is proving highly successful and is the means of making many new contacts. On 19th June the President, Mr E. J. Brierley, addressed the Redfield Reginald Circle on Land Taxation Revenue. An interested audience were for the first time introduced to a new aspect on social implications. A good discussion followed and further dates were booked.

Preparations are being made by circulars for the introduction of the Land Question to all organizations in Bristol. This is being reinforced by the distribution of a publication by the League of *Justice*, being a statement in brief of the Land Question.

A special effort is being made to enlarge the membership and strengthen the finances of the League. The Secretary would be pleased to receive the names and addresses of interested persons.

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

The *Ross-shire Journal* had a leading article on the "Rating Menace" on 21st June. In the same journal on 21st May I. M. had a letter on how wars result out of poverty and land monopoly conditions.

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## HIGH LAND PRICES STIFLE INDUSTRY

Why do big business firms in search of new factory sites not come to Cardiff?

The Cardiff correspondent of the *News Chronicle* (30th May) says that the Local Development Committee have had dozens of inquiries from prospective manufacturers and others in the last 12 months, but not one of them has been brought to fruition.

In explanation a member of the Committee said: "There is no doubt that we are ideally situated for many works seeking a site, and although we can give them all the labour, both skilled and unskilled, that can be required, and offer them an unexcelled public service of water, power and light, there are other factors beyond our control.

### NO SECURITY

"I refer, of course, to the acquisition of land. What big firm is going to sink large sums of money in establishing works when they have no security of tenure beyond a couple of generations?

"This inability to acquire cheap freehold land is the stumbling block, and we must sooner or later tackle the question seriously if we entertain hopes of attracting new industries."

On the following day Councillor George Williams, Chairman of the Development Committee, stated that there was no difficulty in getting sites. Big land-owners such as the Marquis of Bute, the Earl of Plymouth and Lord Tredegar were anxious for the development of the city and put no obstacle in the way in the matter of sites or prices.

In an interview in the *News Chronicle* (5th June) Mr C. A. Gardner, Vice-Chairman of the Welsh League for the Taxation of Land Values, said that everyone in Cardiff knew of the difficulties with regard to land.

"As evidence that this is a fact I would point to the action of the Cardiff City Council (of which Mr George Williams is a member) who recently sent out an invitation to all the local authorities in Wales to take part in a conference to discuss the question of the taxation of land values and the desirability of taxing land that is allowed to remain idle because its owners are holding out for exorbitant prices.

"That step was taken on a motion sponsored by two independent members of the Council and passed by a large majority.

"Presumably the Council took this step because they know full well that the high price of land is retarding development.

"Let us be frank and face the facts. You do not get rid of difficulties by pretending that they do not exist. They do undoubtedly exist, and they must be tackled by Wales as a whole, if possible, but certainly by Cardiff."

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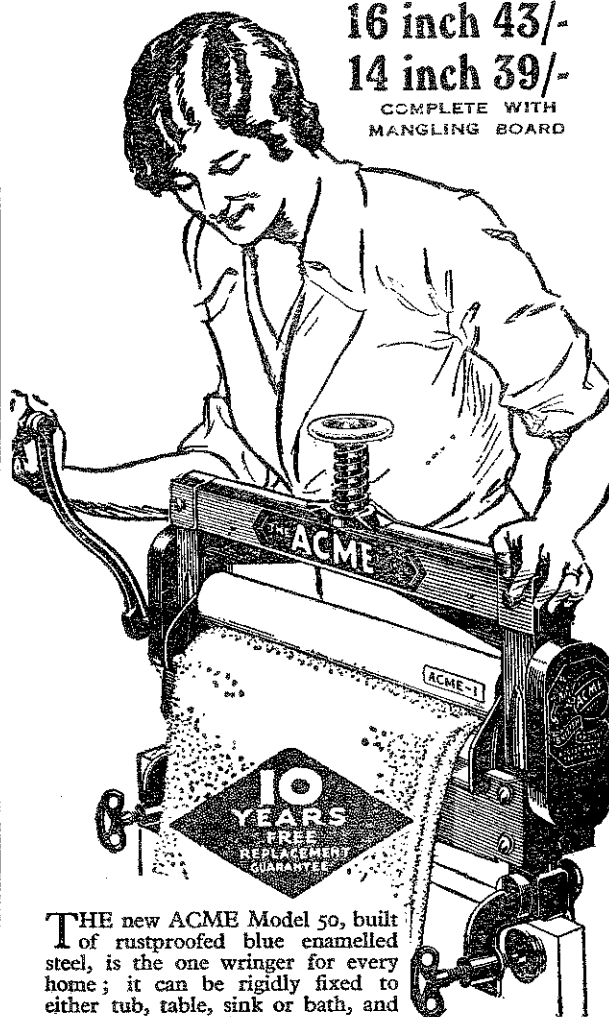
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THE new ACME Model 50, built of rustproofed blue enamelled steel, is the one wringer for every home; it can be rigidly fixed to either tub, table, sink or bath, and put away on a shelf after use.

And what a wonderful wringer it is. Everything from baby's bib to a blanket comes through the pure rubber rollers so much easier, quicker and drier, and infinitely cleaner, too, because all the clinging particles of dirt that rinsing cannot dislodge are removed by the strong, elastic pressure of the extra thick rollers.

Furthermore, the ACME saves purposeless labour. It prevents splashing and does not break buttons or fasteners. Choose an ACME; it carries a ten years free replacement guarantee and will last a lifetime.

**FREE CHOICE OF FIXTURES**—to fix the ACME on either tub, table, sink or bath.

Packed with the wringer are the standard tub and table clamps which have made the ACME famous as a portable wringer.

Should these standard clamps be unsuitable, you have free choice from seven alternative fixtures, any one of which your Retailer will supply free of charge in exchange for the unused standard clamps.

ENTIRELY BRITISH MADE BY  
ACME WRINGERS LTD.  
DAVID STREET, GLASGOW, S.E.