LAND & LIBERTY

MONTHLY JOURNAL FOR LAND VALUE TAXATION AND FREE TRADE

Fifty-second Year-Nos. 614-5

4 Great Smith Street, London, S.W.1

July & August, 1945

64.

CONTENTS

Election Results at a Glar	ice					54	New Zealand-The Test of Experience	3 + 1		58
A Million Pounds an Acre			***	* : *	. 7 %	55	Land Nationalization—For and Against			59
Repeating a Canard				•••	¥ 4 9	55	Employment and the "Multiplier"			60
Denmark Goes Ahead	***					56	The Stone That the Builders Rejected			62
Selling the Trossachs			***	***	4 4 14	56	Several Constituencies		**	63-5
Let Us Talk Taxation	***	* * *		***	***	57	Canvassing the Candidates			66

LABOUR'S TRIUMPH AND OPPORTUNITY

THE GENERAL Election gives to the Labour Party an overwhelming majority of seats in the House of Commons. This majority is not fortuitous but rests upon a decisive majority of the votes cast. It cannot be explained away by the vagaries of our electoral system, and it means the establishment once more in this country of substantially a two party system. The Liberal Party has dwindled still further. Its leader, Sir Archibald Sinclair, was defeated, and Sir William Beveridge, who had been hailed as the means of restoring its fortunes.

It appears to be certain that the country will have a Labour Government for the full statutory span of five years. With a substantial majority in the House of Commons the Labour Party has now a clear opportunity of showing what it can do. If it should be successful in tackling well the great task which lies before it, even the "swing of the pendulum" may not dislodge it when it has to account to the electors.

The issue of the election is not to be explained by a minute dissection of the Party programmes. In many respects there appeared to be agreement between them. Such matters as "social security" and "full employment" figured indifferently in the election addresses of many candidates of all parties.

Most electors it is probable did not engage in an analysis of the details of the The overriding conparty policies. sideration was whether there should be a continuance of Tory rule which has continued with insignificant interruptions since 1918, or should there be a change. That this was the one question which electors asked themselves seems manifest from the strenuous efforts of the Conservative Party managers to make the election turn upon the personality and the war record of Mr. Churchill. In this they completely failed. His tour of key constituencies did not turn the tide of public opinion nor did his broadcasts.

The task which lies before the new Government is immense. Great and farreaching decisions must be made in the field of foreign policy, and the domestic problems to be solved are no less pressing.

The ravages of six years of total war have to be made good. Not only is there the housing of the people in which the magnitude of the job is patent to all. There is also the depreciation and running down of much industrial equipment, due to the diversion of the nation's efforts from the production of the necessaries, let alone the luxuries, of peace to the needs of war. A hard road lies ahead.

The Labour Party has made many promises which it will be asked to redeem. Not only its own future, but that of the country is at stake.

A few of the acid tests of policy deserve attention at this moment.

In foreign policy it is not sufficient merely to aim at systems of "collective security" such as that evolved at the San Francisco conference. The relations between nations lie not merely in the field of diplomacy but also and much more in the field of trade and commerce. If the world is to be at peace and to be prosperous, full and free exchange of the products of all countries must be en-During its long years of couraged. office the Conservative Party has imposed upon this country a fully fledged tariff system such as it has not been burdened with for a hundred years. This mistaken policy encouraged the protectionists in all countries to do the same thing. In the result the trade of the world is now fettered to such an extent as forty years ago would have seemed inconceivable. This has been one of the leading causes of trade depression and unemployment, the growth of monopoly, and inequality in the distribution of wealth. Now is the opportunity, when the United States is in these matters adopting a far more liberal policy than for several genera-tions past, to reverse this trend. Nothing could contribute more and more immediately to the rehabilitation of the economy of all countries from the disorder to which it has been brought during the

war. To this country especially it is of the highest importance.

Of our home affairs clearly housing takes for the time being a foremost place. In the blitzed areas there is also need for the reconstruction of industrial buildings as well as of schools, hospitals and other public buildings. With this rebuilding must necessarily go some measure of planning or replanning to correct past and prevent future errors. Two guestions immediately arise. Are we to continue to make houses dearer to their occupants by levying upon them a heavy, and in all probability increasing, burden of local rates? Are we to continue to encourage land speculation, the withholding of land from use until an inflated price can be got for it, by refusing to impose some measure of rating or taxation on site values of land whether used or not? These are crucial questions. The solution is not to be found in a wholesale scheme of public land purchase, for that would indeed be no remedy for present evils but simply a condonation of them.

Then there is employment. For the moment there is a scarcity of labour for civilian purposes and that condition may continue for some time to come. But no one can forget the grave depressions and the millions of men out of work which were the most grievous aspect of the period between the two wars. Here again freedom of trade and access to land are fundamental. It is self-evident that there can be no production without application of labour to land; neither can that labour be most advantageously employed and reap its greatest reward unless there be freedom of exchange. It is only thus that the best division of labour and the maximum satisfaction of consumers can be assured. Removal of tariffs, quotas and other restrictive monopoly-creating devices is essential to full employment. and this must be coupled with a measure of taxation of land values which will jensure that land becomes available for use when it is required and upon reasonable

The state of the s

10764

National taxation received singularly little attention during the election, but it must inevitably be a pressing problem for the Government. Vast sums are still being borrowed to balance the budget, and taxes have risen to an oppressive level. The limits of exemption from income tax and the reliefs and allowances have been reduced, while the rate of tax has been raised. The pressure of this upon small incomes is severe. Purchase tax at very high rates has been imposed upon a wide range of articles, and all the tariffs in existence before the war still remain and in some cases are increased. Although war expenditure will diminish, other wide fields of spending are envisaged. The great plan of "social security" or national insurance will involve heavy burdens upon all the contributors, and it matters not whether part is called taxation and another part is called contribution for the ultimate effect is the same. There is pressing need not only for reduction of taxation, but for readjustment of the burden. At a time when taxes in total are being reduced, the most advantageous opportunity affords itself for altering the incidence of taxation; the task is far more difficult when taxation is being increased.

Let us hope that the Labour Party will grasp the opportunity which now lies before it by laying the foundations of our economy upon a sound basis. They have time after time in declarations of policy affirmed by their Party Conference pledged themselves to the principle of rating and taxation of land values. In 1931 the minority Labour Government introduced a measure for imposing a national tax on land values which in its broad outline was sound and well-conceived. Although that legislation was

swept away before it could become effective, the Labour Party now runs no such risk. It possesses an absolute majority of ample size. It can have a full five years of power to get its measures into full working order. Provision for a tax on land values and the necessary valuation could be made in the next budget. It would be immune from obstruction by the House of Lords. It could soon be in working order, and by that single measure the whole field of housing and townplanning in particular would be completely transformed. The basis would exist for protecting the public against the excessive prices for land which in the past have rendered planning abortive and have held back the provision of sufficient houses.

Here is one of the acid tests. Let us pray that the Labour Party will not be tried and found wanting.

RESULTS AT A GLANCE

THE GENERAL Election was held on July 5 and the results were declared on July 26, the interval being occasioned by the time required to collect the Ballot papers from the Forces. The result, with 13 seats yet to be declared, is a majority for the Labour Party of 153 over all others,

whereas in the previous Parliament the Conservatives and their "National" allies had a majority of 181 over all others. The following table gives the details, the House of Commons now consisting of 640 members as compared with 615 before the Election:

	No. of	SEATS	3	TOTAL VOTES	
Parties	CANDIDATES	New House	Old House	POLLED	
Labour	603	390	165	11,962,678	
Conservatives and "National"	625	210	398	9,934,573	
Liberals	307	11	20	2,280,135	
Others and Independents	146	16	32	804,567	
To be declared		13			

Defeat overtook no fewer than 29 of Mr. Churchill's "Caretaker" Ministry, including five Cabinet Ministers, ninc other Ministers of Cabinet rank and fif-

teen junior Ministers.

The collapse and virtual extinction of the Liberal Party is spectacular. With 307 candidates in the field its representation fell from 20 to 11, and among the eleven is counted Major G. Lloyd George, although he was Minister of Fuel and Power in the late Government. He had a majority of 168 over his Labour opponent. Many Liberals and Independents forfeited their £150 deposit by not attaining one-eighth of the votes cast.

The return of Mr. F. C. R. Douglas in North Battersea and Mr. R. R. Stokes with characteristically large Labour majorities is noticed elsewhere, and the figures are also given for the Burslem and Batley and Morley divisions, where Mr. Andrew Maclaren and Mr. Ashley Mitchell, standing respectively as an Independent and as an Independent Liberal, were unsuccessful.

At the time of the dissolution of the last Parliament the following Resolution was standing on the Order Paper of the House of Commons:

"That no final and satisfactory solution of the problem of town and country planning, of the provision of houses at reasonable rents, and of reform of local taxation can be achieved until a general valuation has been made of the value of land apart from the buildings and improvements upon it and such valuation is made the basis for public acquisition and local taxation."

The Members whose names were attached to it and who have been re-elected include: F. J. Bellenger, F. G. Bowles, T. J. Brown, W. J. Brown, G. Buchanan, F. S. Cocks, F. Collindridge, W. G. Cove, Clement Davies, Rhys Davies, F. C. R. Douglas, Ness Edwards, D. R. Grenfell, James Griffiths, W. Glenvil Hall, Joseph Henderson, T. L. Horabin, J. B. Hynd, W. D. Kendall, W. Leonard, J. R. Leslie, D. G. Logan, H. G. McGhee, Neil Maclean, W. H. Mainwaring, J. H. Martin, H. B. W. Morgan, A. Pearson, C. C. Poole, A. Sloan, R. W. Sorensen, W. Joseph Stewart, R. R. Stokes, S. P. Viant, E. Walkden and E. J. Williams.

THE NEW MINISTRY

As we go to press, the following chief appointments have been made:

Prime Minister, First Lord of the Treasury and Minister of Defence, Mr. C. R. Atlee; Foreign Secretary, Mr. Ernest Bevin; Lord President of the Council, Mr. Herbert Morrison; Lord Privy Seal, Mr. Arthur Greenwood:

Chancellor of the Exchequer, Mr. Hugh Dalton; President of the Board of Trade, Sir Stafford Cripps; Lord Chancellor, Sir William Jowitt.

"They had the Divine Right of Kings to settle, those unfortunate ancestors of ours... and they, our brave ancestors, like true stalwart hearts, did on hest of necessity manage to settle it—by cutting-off its head, if not otherwise."

"Alas, we, their children, have got perhaps a still harder thing to settle: the Divine Right of Squires. Did a God make this land of Britain, and give it to us all, that we might live there by honest labour; or did the Squires make it, and—shut to the voice of any God, open only to a Devil's voice in this matter—decide on giving it to themselves alone? This is now the sad question and 'divine right' we, in this unfortunate century, have got to settle!"

Thomas Carlyle in "Baillie the Covenanter."

It is by the consent of all, and by its full value being given to the work of each, that Nature's great community exists and moves and grows. Each thing, bird, and brook, and tree, sings and flows and clothes itself with its own beauty, by its own divine vitality and at its own sweet will; all have equal rights in sun and earth, in rain and dew; all choose freely the dwelling-place most fitted for their self-development. and no one says them nay; and the seeming violations of this are nothing as against the rule, and indeed belong to the rule. All are brothers one of another, and live and die for one another, and those things which have the mastery, like the sun, have it because they give away their life to others. They rule because they are the best givers.-STOPFORD BROOKE.

6d, Light on the Land Question. A frank inquiry into the Land Value Policy.

6d. Rating and Taxation in the Housing Scene. By F. C. R. Douglas, L.C.C., M.P.

Reduction to Iniquity

NINETY-NINE YEARS ago a Duke of Argyli granted to the town of Campbelltown a lease of his reservoir at Crosshill for the purpose of supplying water to the inhabitants. The present rate of supply is 2,500 gallons a day. On opening up negotiations for a renewal of the lease the Council was asked for a rent of £4,500 a year or else to purchase the reservoir (which is not adequate for all the water needed) for £17,000. According to the Daily Herald (June 14), the rent asked would make the cost of water four times the standard price.

The News Chronicle reports an interview with Provost A. D. McNair, who said: "It is the unanimous opinion of the Council that this £4,500 demand is not acceptable. We cannot accept something which is above the standard rate for water. This matter is rather sordid. It is getting to the point of greed and avarice and the sooner it is cleared up the better it will be for all concerned. The town clerk has written to the duke's legal agents saying that rent as demanded by them is considered to be exorbitant and that the Council is not to be held as agreeing to pay it."

This paper adds that the town has been in communication with the Department of Health for Scotland about the matter, but what can the Department do? According to our law the rain which falls from heaven belongs to the landlord on whose land it falls.

It would be interesting to know what rent was payable under the lease which is now expiring, and what was the cost of building the reservoir and who defrayed the cost.

Another Duke of Argyll, reviewing Progress and Poverty and Social Problems (in his Prophet of San Francisco answered by Henry George in his Reduction to Iniquity), wrote of the "immoral doctrines," the "philosophy of spoliation" and the "gigantic villainy" of Henry George's proposal to tax land values. He said that the reasoning was absurd and based upon the unfounded "assumption that owners of land are not producers, and that rent does not represent, or represents only in a very minor degree, the interest of capital." Let the present Duke tell us how much capital was invested in this reservoir, and who supplied it.

A Million Pounds an Acre

"THE LAND for the People—or £1,000,000 an acre?" was the title of an article by Lord Latham, Leader of the London County Council, in the Daily Herald (June 21, 1945). After pointing out that "land is the basis of life. Upon it depend all the activities of the nation; from it springs all wealth. Private ownership of land is the mother of all other monopolies, for it is a perpetual monopoly for which there is no competitive alternative," he gave a number of illustrations of the high price of land impeding development.

"The average cost of land in the

county of London runs to £12,000 an acre. In many districts it is £22,000, rising to nearly £50,000 in others. In the case of one street improvement the price asked was at the rate of £1,000,000 an acre.

"For the land needed in London for temporary houses the average estimated cost works out at £400 per house, and for some sites the estimated cost is no less than £900 per house."

What concrete proposals Lord Latham has in mind for solving the land problem does not appear very plainly. He says that either the land "must come into public ownership or its use and development must come under public control in such measure and in such way as the community's need requires." But is it suggested that land shall be brought into public ownership by paying £1,000,000 an acre for it? This is the crucial question.

Distinction and Difference

In a letter to *The Times* (June 16), Lord Quickswood endeavours to demonstrate that the State has no better right to the value of land than it has to the value of shops and buildings. He says:

"The State does, for instance, indirectly affect the value of a shop. For the value of a shop, all its goods, the services of its keeper, and the goodwill of the business, is created by the demand of its customers, and the State facilitates that demand by the paving and lighting and policing of the street on which the shop looks out. But for the action of the State there would be a morass, dark at sunset and haunted by foot-pads, which would much diminish the shop's custom. Yet the State would not be justified, if it were acquiring the shop for some public purpose, in claiming as 'betterment' the difference in the value of the shop which had been created by the lighting, paving, and policing of the street.

"The like considerations apply to land. Land is the floor of habitable space, and has the utility that houses can be built upon it. Those who desire to build such houses desire to use that utility, and their demand enhances the land's value. The State, in order that they may be assisted to use this utility, makes roads or other improvements; but by thus facilitating their demand it no more justifies a claim to absorb increased value than it would a claim upon the value of the shop because it had facilitated the demand of its customers"

The argument is at first sight plausible, but it falls to the ground immediately when it is realised that the added value of the shop due to the services rendered by the State and the very existence of an organised community is land value and not building value. If the shop were to be destroyed by fire no insurance company would compensate the owner for the advantages of its position or for the public services available to it. The most that he would get is the value of the buildings or the cost of re-erecting them. The rest is land value and nothing else.

The so-called "betterment" is the value of the site as many a lessee has discovered when his lease comes to an end and he wishes to negotiate for a new building lease.

As Lord Hugh Cecil in the House of Commons, Lord Quickswood was a bitter opponent of land-value taxation. His opinions are still the same. Happily as a member of the House of Lords his power to oppose this reform has been taken away.

The Late Lord Wedgwood

Speaking at an election meeting (Staffordshire Sentinel, July 3) in the Newcastle-under-Lyme contest, Lord Nathan paid a glowing tribute to Josiah Wedgwood, whom he said he had known well: "He was a remarkable man—gay, gallant and debonair, brave, fearless, he never lost his individuality. He was a sort of knight errant, and his flaming sword was at the disposal of every good cause. He was the champion of the underdog. He was not a great Parliamentary figure in the sense of Asquith and Lloyd George; he was something different, but he was taken to heart by Parliament. Parliament takes to heart, irrespective of party, any man who is fearless, sincere, selfless -and Jos. Wedgwood answered that

Repeating a Canard

COMMENTING UPON Mr. Attlee's reference in his election broadcast to "the greed of ruthless profit-makers and property owners," Lord Chesham, President of the National Federation of Property Owners, said in a letter to The Times: "He may not have considered the undoubted fact that it was the Lloyd George land tax proposals of 1909-10 that first created the housing shortage." Although this state-ment has been repeated time and again it is not an undoubted fact. answered at the time by Mr. Lloyd George, who quoted the statistics of unemployment in the building industry as proof that the number unemployed fell during the years after the introduction of the 1909 Budget.* If the allegation were true, it would be pertinent to enquire why sufficient houses were not built after these taxes were repealed. It is no answer to say, as Lord Chesham does, that this was due to the operation of the Rent Restriction Acts, for these never applied to new

The reasons why too few houses were built are quite simple. Many of the materials used in house building have been subjected to taxes which raise the cost of construction. The houses when built are subject to a heavy burden of rates and taxes. The land to build them on has been too dear, because so much land is held for speculative prices and

* In the House of Commons, April 28, 1913, Mr. Lloyd George pointed out that in March, 1909, unemployment in the building trade was 13.3 per cent.; in 1910, 8.9; in 1911, 6.5; in 1912, 6.2; and in 1913, 4.6; so that unemployment in the building trade was in 1913 exactly one-third of what it was in the months preceding the introduction of the Budget of 1909.

while held out of use is not liable to taxation. The Lloyd George legislation of 1909 was an imperfect and partial attempt to deal with the problem, and it was repealed in 1920 and the taxes collected were repaid to the landowners. The Snowden legislation of 1931 never got going at all and was soon repealed. Nevertheless, no effective solution of the problem of building houses at rents which people can afford to pay will ever be attained until we stop making houses scarcer and dearer by taxation and until we make land available at reasonable prices by taxing the value of all land used or unused.

Denmark Goes Ahead

MR. F. FOLKE, Copenhagen, writing in confirmation of his cabled message of good wishes for the Ashley Mitchell campaign and expressing joy at being in touch again with British friends, gives the important information that this year a new periodic and general valuation of Denmark is being carried out under the leadership of K. J. Kristensen with Mr. H. C. HENNINGSEN as chief of the Valuation Department. "Although," he says, "we have an all-embracing coalition Government, there are increasing signs of its splitting up. The only party that stands outside is Retsforbundet (the Justice League), and that is fortunate. Its spokesman OLUF PETERSEN is the only member of the Opposition and his close associate is PASTOR NÖRLEV. I think the party will gain much ground among the people. Mr. and Mrs. Björner are as active as ever, she as editor of Grundskyld (organ of the Henry George League) and he with writing and issuing Active workers are new publications. also P. C. PEDERSEN, VIGGO STARCKE and ARNOLD POULSEN. I am not able to do very much myself, yet in spite of my 72 years I held on to my position on the board of the Valuation Department. As soon as opportunity presents itself I will send you some of the publications for which we in the movement have been responsible. You can imagine how eager I am to see England again.'

The Pound as Symbol

Answering a question by Mr. Craven Ellis in the House of Commons on May 31, Sir John Anderson, the Chancellor of the Exchequer, said that on the basis of the Official Cost of Living Index for 1914 and 1938 and of the price changes between 1938 and 1944, which were used in compiling the latest issue of the National Income White Paper (Cmd. 6623), the price level, taking 1914 as 100, was 156 in 1938 and 239 in 1944. On that basis the domestic purchasing power of the £, taking 1914 as 20s., was 12s. 10d. in 1938 and 8s. 4d. in 1944.

Reversing the calculation and taking commodities in general, it appears that it was necessary to spend 20s. in 1944 to procure what could be obtained for 13s. in 1938 and for 8s. 4d. in 1914. How that depreciation affects people whose money incomes have remained stationary, or have fallen, or have not increased in

harmony with the rise in prices, will be readily conceived.

Selling the Trossachs

Scottish Daily Express, June 9, 1945, reported:

The Earl of Ancaster has sold Scotland's world-famous beauty spot, the Trossachs in Perthshire, for £50,000. The buyer is Mr. John Walker, chairman of Eglinton Hotels, Ltd., who have had the Trossachs Hotel on lease since 1940. The purchase includes other houses and 2,000 acres with fishing rights on Lochs Katrine and Achraye.

Sending us the cutting, H.E.H. (Edinburgh) added these comments:

"The notion of selling for certain bits of metal the Iliad of Homer, how much more the land of the World Creator, is a ridiculous impossibility."

Thomas Carlyle.

"Those who make private property of the Gift of God pretend in vain to be innocent. For in thus retaining the substance of the poor they are the murderers of those who die every day for want of it."

St. Gregory the Great.

"The land question means hunger, thirst, nakedness, notice to quit, labour spent in vain, the toil of years seized upon, and the breaking up of homes, the misery, sicknesses, deaths of parents, children, wives, the despair and wildness which spring up in the hearts of the poor, when legal force, like a sharp harrow, goes over the most sensitive and vital right of mankind. All this is contained in the land question."

Cardinal Manning.

Sidney Gilchrist Thomas

"I have nearly finished George's Progress and Poverty. Tell Mr. Vacher I have really rarely enjoyed a book more. I don't agree with all his conclusions; but do in the main. His style is singularly clear, persuasive, and rich in illustration. I want you and Lil to get it at once and read it aloud. ..."

This good advice was given in a letter dated October 17, 1882, off Madeira, to his mother and sister by Sidney Gilchrist Thomas. It is quoted in his sister's biography of him, published in 1940 by Faber and Faber. He was the inventor of the Basic Process, for the dephosphorization of steel, by which "not less than 250 million tons of iron ore that could not otherwise have been used are mined and smelted each year, and millions of tons of phosphate of lime in the form of the by-product, basic slag, have been rendered available for agriculture."

He tells his mother and sister a little later that he has been reading "George's two books" and in subsequent letters that he has been inducing his fellow passengers to read them.

On November 15, 1882, South of Teneriffe, he writes, "Have been talking much to Plunkett; we disagreed mostly about all things; but he is intelligent, well read and travelled. I have induced him

to read George's book, which horrifies him beyond measure."

He returns to the subject in a letter dated December 14, Indian Ocean, Lat. 295 degrees: "Have you read Henry George yet! Mind, I shall examine you both in him severely. Did I tell you I made poor Plunkett read it? which was rough on a proximate peer and Irish landlord. His criticisms, however, were fun, and clever, and kept me on the qui vive as a defender of the faith of George."

Reaching Australia in March, 1883, his letters contain many references to land prices. "Land in Brisbane has increased four times in value in last six years. Best frontages now sell for over £266 a foot, i.e., for a frontage of 100 feet the price is over £20,000. Thirty years ago you could have bought the whole city for a fourth of this sum."

On the voyage from Australia to U.S.A. he writes that one of the passengers is a Sydney man from Canada, "who is bright and intelligent. I am making him read *Progress and Poverty.*"

From Algiers in June, 1884, during his last illness, he wrote a letter to Mr. Aneurin Williams which, as his sister says, shows his general outlook on social and political questions and the causes to which he would have devoted himself. "Educate! Agitate!" he writes. "Tax land heavily, improvements on it lightly; abolish all taxes on food and practical necessaries, abolish hereditary privileges.

. Persuade people, if we can, that selfishness is not the truest road to happiness, and if you advance any one of

piness, and if you advance any one of these ends by ever so little, you will be one of the men who have not lived in vain. . . One of the great disappointments of my illness has been that just when I hoped to attain such a foothold as would enable me to do some small thing to advance what I believe in, I should become a drift log."

He was born in 1850, and, dying at 35, he left his large fortune from patents and royalties in trust to his sister "to spend in doing good discriminately."

From New Zeland

The latest success is reported. On March 6 the borough of Rotorua decided by a poll of ratepayers to adopt the system of unimproved value rating. In the borough of Patea active steps are being taken for the same purpose.

As from some Alpine watch-tower's portal

Night, living yet, looks forth for dawn, So from time's mistier mountain lawn. The spirit of man, in trust immortal,

Yearns towards a hope withdrawn.
The morning comes not, yet the night
Wanes, and men's eyes win strength
to see

Where twilight is, where light shall be When conquered wrong and conquering right

Acclaim a world set free.

Algernon Swinburne.

LET US TALK TAXATION

A SURPRISING feature of political life and of the General Election has been the almost complete absence of reference to the subject of taxation. Some talk, perhaps, of taxes in general and in abstract, but not of particular taxes on particular articles and paid by particular individuals. It was Winston Churchill who said as long ago as 1903 that Governments could only give what they had first taken away. The function of government as a dispenser of social benefits has entirely obscured the activity of government in taking away" by taxation, and has led to the delusion that the taxing power of any government is a bottomless purse about which we need not be in the least concerned. But there is such a thing as killing the goose that lays the golden eggs," and political common sense would ask sometimes how far can the government go in piling tax upon tax and in expecting the people to pay without question or demur. Henry George's great idea was to abolish all taxation save that upon land values. If the political parties knew it, the idea of reducing the taxes upon the people is one of the best votecatching devices they could desire, but our orthodox Labour and Liberal candidates seem to have minds above such mundane things as taxes on tea, on wheat, on iron and steel, and on houses.

The ordinary working man or woman is a consumer as well as a producer. On all the commodities he buys the worker had to pay a number of different taxes. A glance at Lloyd's Import Duties List, current issue No. 66, June 30, 1945, will show an index of about twenty pages, containing long lists of the articles subject to import and other duties. are roughly under four heads: the Miscellaneous Duties, such as those on beer, sugar, silk, etc.; those under the Safeguarding of Industries Act, 1921 (the Industries); the Import Duties under the Act of 1932, the basic rate of duty being 10 per cent. ad valorem; and the Ottawa Agreement additional duties of 1932.

During Mr. Mitchell's campaign in Batley and Morley, a leaflet was published by him giving some of the details of selected items from these Import Duties lists. The leaflet states "We used to be a Free Trade country; now we have heavy tariffs. Do you know what they are? Do you wonder that houses are dear? Look at these figures:

	LEX
Manufactures of Iron and Steel	
384 and	
Woodwork	15%
Doors	20%
Hardwood Floors	20%
Baths	20%
	15%
Metal Doors and Window Frames	15%
Roofing Slates and Tiles	15%
Drain Pipes	

Wheat	2s. per 480 lb.
Apples	
Bananas (have we any?	') 2s. 6d. per cwt.
Poultry	
Tinned Vegetables	
Potatoes from 4s.	8d. to £2 per cwt.
Cautiflowers	3s. to 4s. per cwt.
and many other I	Food Taxês.

"Now Look at what you use in the

riome .	
Clocks and Watches	20%
Toys	15 %
Umbrellas	20%
Linoleum	
Baskets	30 %
Brooms and Brushes	20 %
Silk or Artificial Silk Wearing	
Apparel	431 %
Silk or Artificial Silk Bed Covers,	
etc	433 %
Hot Water Bottles	20 %
"Now you can see why things	are so

"Now you can see why things are so dear. Once we had none of these impositions. We had Free Trade then."

The above was one of the most effective electioneering leaflets. But there is much that ought to be added that could not be put on a small leaflet. The above are only a few impositions picked at random. Their cumulative effect should be noted. Take doors, for example. The Take doors, for example. The smallest house, temporary or permanent, may require ten or more doors, on each of which there is a tax of 20 per cent., for the price of home-made doors will be raised to equal the cost of imported doors. And so on with every article that goes to make a house. Then when people are at last in a house they find the same taxation system pressing on the food they eat, making it less in quantity and quality for a given amount spent. And if they have any money left for clothes, they will be taxed on their clothing like the food. It is elementary to point out that most of these taxes are levied at the source, and the importer requires his profit on the amount of the tax, and so will the wholesaler, and finally the retailer will have to charge a price that covers not only the original tax but a percentage on the capital advanced at every stage of these exchanges. until the ultimate consumer is paying far more than the original 20 or 30 per cent. This would be bad enough on one article of necessity or comfort. But we have to try to see this blight covering every article of food and every article of clothing and every part of the house of a poor man's home. Imagine the thousands of Old Age Pensioners, for instance. carrying these burdens on their fixed in-

But we have only got part of the story so far. There is the Purchase Tax of one-third of the price to be added to most of these articles. Then we have the lower reaches of Income Tax which catch many of the lowest-paid workers in the net, and in a manner, under the new Pay as You Earn system, which causes the maximum of exasperation, and puts a premium on absenteeism according to some accounts.

With all this "taking away" the government has not finished dipping into the

people's purses. There are the "Social Service" payments. Health Insurance, Unemployment Insurance, Old Age payments totalling about 2s. 6d. per week, and if the Government's White Paper policy is carried out the threat is to take 3s. 10d. per week to cover these insurances. In a family of two or three workers this is going to be a serious burden, whatever they may expect to get out of it

To the burdens of national taxation must be added that of local taxation. The rates fall most heavily on the smallest houses. They constitute another tax of approximately 33½ per cent. in most local areas. These rates are rising rapidly in all towns, with the new demands for housing and education. If the Government try to alleviate the distress of the municipalities with doles in the shape of subsidies, these can only be financed in the long run from national taxation.

Two burning questions are the increasing of Exports, and the fate of Agriculture. We have Import Duties on Motor Cars, Cycles, etc., of 33\frac{1}{2} per cent., and on Iron and Steel of from £2 to £3 per ton, and on Typewriters of £1 5s. to £3 10s. per machine. How this kind of legislation is going to help home production and export it is hard to see. As for farmers and agricultural workers, how many of them know that on their tools, such as Forks, Shovels, Spades, Scythes, Sickles, etc., there is the Import duty of 15 per cent.?

Enough has been said, with these random examples, to show the need for a fresh ventilation of the question of taxation. If there were no alternative we should no doubt have to grin and bear it. But an increasing number of people are not satisfied, and they believe the alternative exists, and they are getting to know that it consists in transferring the public burden on to the publicly created land value fund, and thus relieving the people of this crushing mass of impositions which touch them at every turn and in every corner of their lives.

D.J.J.O.

A correspondent writes: "While the Election shake-up will open new doors for the truth as we see it, at the same time it will impose a severe strain on your finances for cost of printing, travellag, etc. To help in this matter. I enclose cheque for £20 and hope it will prompt other members and readers of 'L. & L.' to follow suit."

We are grateful to this correspondent for his exhortation. The expenditure incurred on publications and their circulation during the general election has not been inconsiderable. The funds of the Committee and the Leagues require replenishing and they should be supplemented largely to aid every persevering effort. The municipal elections in November give opportunity for an effective educational campaign which, advancing the case for Land Value Rating, is particularly inviting. On page 61 the Hon. Treasurer makes his appeal for financial support.

A free copy of Land and Liberty is an invitation to become a subscriber. Monthly, 3d. Yearly, 4s., by post; U.S.A. and Canada, \$1.

NEW ZEALAND - THE TEST OF EXPERIENCE

In our May number we reported at considerable length the principal evidence submitted to the Parliamentary Committee on Local Government by the League for the Taxation of Land Values. The statement explained and justified the "unimproved value" system of local taxation which has been progressively adopted under the optional powers conferred by the Act of 1896 applying to certain rates and by the later Act of 1911 applying to all rates, for whatever pur-Under the "unimproved pose levied. value" system landed property is assessed on the market value of land apart from buildings and improvements, the latter being exempted from local taxation; the rates fall on the value of land alone whether the land is used or not, and they are payable by the person or persons who enjoy the land value. Where this system is not in force, the "old system" operates under the general law of rating which provides for rates being levied either on the "annual value" or the "capital value," the former based on the annual rent and the latter on the selling value of the composite subject, without distinguishing between the land (the site) and the improvements, if any, upon it. The incidence of the "annual value" and the "capital value" systems is much the same. Both lay tax upon homes, shops. offices, factories and other structures; both mulct building and improvement and to the extent they do so, they correspondingly allow the value of land to escape contribution.

Successfully, as said, under optional powers exercised by polls of ratepayers, many local authorities have abandoned the "old system." The latest returns show that land-value rating now operates in 99 of the 161 boroughs and towns and in 60 of the 124 counties; but of these 159 "unimproved value" areas, it appears that a minority (23) have applied the system only partially, since they have not taken advantage of the 1911 Act but still operate under that of 1896.

There is a growing demand to adopt a uniform system of local taxation throughout the Dominion, and the supporters of Land Value Taxation are determined to prevent this desirable object from being exploited for purely reactionary purposes. In its Principal Evidence the League urged that the unimproved value system be made mandatory everywhere. It was able to argue magnificently both from the popular support demonstrated in the succession of ratepayers' polls and from the practical examples comparing the various systems which (as from a laboratory) taught very illuminating lessons. The landed interests, on the other hand, press in the name of uniformity for the "annual value" or the "capital value" system, taxing buildings and improvements, reversing all progress in the direction of land value rating, and incidentally and inevitably penalising every endeavour to increase the production of wealth. It is a sinister agitation and very much is at stake.

Answer to Hostile Arguments

Land-value rating is fully in operation in Wellington City. The poll of rate-payers has ordered and required it, and of course the City Council must conform. But the City Council itself represents mostly the landed interests and it has taken up the cudgels for them. Without any mandate from the ratepayers it has submitted to the Parliamentary Committee evidence endeavouring to justify the annual or capital and belittling the unimproved system of rating. The Taxation of Land Values League has quickly and ably responded with the Supplementary Evidence it put before the Parliamentary Committee on April 10.

Among the purposes for which rates are required, the spokesman of the Council said, is "to, as far as possible, make the user pay for the benefits received by him." This is an implied plea that rates should be levied on improvements—" a most retrograde proposal," the League observed, "for if we regard a community as composed of individuals having equal rights and powers with one another . . . the presence of each one adds a necessary fraction to the total amount of social land value . . . the alternatives to the levying of rates on these social land values, for the provision and maintenance of social amenities, lead to preposterous conclusions.'

Another purpose of rates, it was asserted, was "to encourage the provision of new industry and good buildings to as great an extent as possible." To which the League replied: "Short of subsidies from the City's purse what greater encouragement could be given to industry and good buildings, whether new or old, than freedom of rate charges on their fixed improvements?"

The Council's statement continued that it was not the function of the rating system to strive for a redistribution of wealth by a process of penal taxation on an ability to pay basis. "This," said the League, "is a sheer inversion of the truth, for the inequitable distribution of wealth is solely caused in the first place by penal rating and taxation on the labour of individuals, leaving land values and other monopolies to go scatheless or but little affected in the process. that the proponents of the system claim is that the rates should be based on the social benefits accruing to any particular piece of land, such social benefits being determined by accurate valuations at suitable intervals."

A further allegation was that land-value rating penalised owners who were not wealthy and could not afford to build large buildings although their businesses must be on the main street and occupying high-priced land. But that view is contradicted in an immediately preceding admission by the Council where the grudging concession is made that "the advantages of unimproved value rating were that the system encouraged the

owners to improve their land rather than leave it earning little or nothing, or to sell it to someone who wanted to use it." The critics thus answered themselves. "We deny," declared the League, "the right even of men who 'were not wealthy' to hold up the progress of a city or nation. The assertion about owners who were not wealthy enough to build is quite unconvincing. It is common knowledge that capital has always been obtainable on reasonable terms for the furtherance of any worthy enterprise."

The Supplementary Evidence submitted by the League concludes with this observation: "Our hopes for a fuller and happier existence is largely bound up with the expansion of municipal activities. It is a great mistake, then, to regard rates or any increase in them as unmitigated evils, to be stoically borne, or ineptly protested against as the case may be. Rather should a livelier interest be taken in civic affairs, and care taken in two things, first, that any money spent on new ventures is wisely spent, and secondly, that their cost be equitably apportioned among the beneficiaries which cannot help but be the case if the rating system be based upon the unimproved value.'

The Rate Burden on State Houses —A Comparison

In the first part of its Supplementary Evidence the League gave a return of the total number of completed State-financed homes, the total amount of rates paid and the rating systems under which they were assessed in the respective localities. This is based on information obtained by courtesy of the Minister for State Advances, the Hon. W. Nash. The figures were detailed and tabulated in seven schedules and are extraordinarily instructive. A summary shows that:

In 67 boroughs with all rates on land values, the rate-burden in respect of 8,318 State houses averaged £6 7s. 1d. per house;

In 15 boroughs under partial land-value ratings, average rate-burden for 1,826 houses was £9 9s. 3d.:

In 17 boroughs under "annual value" system, average burden for 4,194 houses was £12 10s. 9d.;

In 20 boroughs under "capital value," average burden for 925 houses was £15 10s. 4d.;

In 3 counties with rates wholly or partly on land values, average burden for 32 houses was £2 18s. 3d.;

In 11 counties under "capital value," average burden for 244 houses was £9 14s. 11d.

The League's evidence, with the striking illustration these figures provided, had prominent notice in the Wellington Evening Post, April 13, and in Board and Council, May 2 and May 16, the fortnightly New Zealand Local Authorities Review.

LAND NATIONALIZATION

Arguments For and Against

LAND is the original source of all consumable goods. Every article which we consume is composed of materials which are derived from land and which have been worked up into the desired form by the interaction of labour and capital, while capital itself (in the strict sense of "the produced means of further production") is ultimately derived from land.

The use of land is, therefore, the prerequisite of all production and of all consumption. Those who believe in any form of democracy, that is to say of equality of opportunity, must believe in equality of access to land. Some still think that this can be achieved by a redistribution of ownership of land, by a generalized peasant proprietorship. Such a view is incompatible with modern conditions of production. To give each citizen an approximately equal quantity of land, if such a thing were possible at all, would mean splitting up the land into uneconomic units entirely unsuited to the present-day scale of production in many industries. If it could be established it could not be maintained; the play of economic forces would constantly tend to break it down, for it would mean an immediate restriction of production and general impoverishment.

Neither could any proposal for redistribution of land as such take adequate account of the enormous variations in value of equal areas of land which is characteristic of, and inherent in, a highly organized system of division and specialization of labour.

How Land Value Arises

The question of value brings us to the second circumstance which differentiates land from other things. It is not only something which is unproduced by human exertion, but it yields a revenue which is unearned and unproduced by the individual who appropriates it. The value of land is the measure of the community advantages obtainable by having a certain piece of land in a certain situation.

Those who believe in equality of opportunity cannot believe that it is equitable that some members of society should be allowed to appropriate enormous unearned incomes from the possession of sites made highly valuable by the organized effort of the community. Indeed, this proposition is so self-evident that the main obstacle to its realization in practice is the fact that we live under a dispensation in which other arrangements have grown up. There is scarcely anyone who, if we were starting afresh, free from all legally established rights, would not admit that the value of land should be reserved as a community income for the benefit of all members of the community.

Two Views

The problem is what are we to do now? Advocates of land-value taxation say: Let us begin to establish the principle at once by taking some part of the land value for public revenue. Every step taken in that direction will be a positive achievement which will make each subsequent step the easier. In this manner the ultimate goal can be attained as rapidly as public opinion may decide.

The advocates of land nationalization say: Let the State purchase the land now from those who own it and pay them fair compensation for it. But observe the difficulties of principle and practice into which this proposition immediately plunges them.

Necessary Distinctions

It is not practicable to purchase land without at the same time acquiring the buildings and other immovable things which are attached to the land. difficulty does not exist for advocates of land-value taxation, because the value of land can be distinguished from the value of the buildings and improvements even where they cannot be physically separated from one another. But when it comes to acquiring the physical property in the land this separation cannot be made. Land nationalizers are, therefore, in practice nationalizers of all capital which is fixed to the land. The distinction between land and things which have been produced—the very distinction which affords a special argument for land nationalization—has to be abandoned. So also must be abandoned the distinction between the value of land and the value of other things, which affords an impregnable argument for recovering land value for the community. The proposition must, therefore, rest upon the much more tenuous and disputable arguments which might be adduced in favour of nationalization of all the means of production. Land nationalizers thus throw away in their practical proposals the special arguments which are so overwhelmingly in favour of dealing in some way with the land question.

Purchase at What Price?

Moreover, land nationalization implies that the State must acquire not merely the interests of freeholders but also those of lessees, for in many cases the lessees have substantial interests both in the land and in its value, and to acquire merely the freehold interests would leave the others outstanding for long periods (and in some cases for ever).

Thus, land nationalization in practice is a much larger, and more expensive, operation than the phrase implies at first sight.

This brings us to the question of the price to be paid. Land nationalizers say that "fair compensation" must be given

to the owners of land, but there has been much conflict of opinion as to what this phrase implies. To the ordinary man it would convey the market price, the amount which the owner could expect to obtain if he sold the land in the ordinary way. But the selling value of land depends not upon the use to which it is put at the moment but upon the anticipated net revenue expected from it in the future; it is the capitalization of future rents. Moreover, under existing conditions when considerable areas of land are held out of use the market price of land is at an abnormally hìgh level. It follows, therefore, that if the State buys it at market value a long period must elapse before the State receives sufficient revenue to enable it to pay the whole interest upon the debt, not to speak of amortizing the debt itself.

Disputed Compensation

This difficulty has not escaped the attention of land nationalizers. The proposition ceases to be attractive if the market price has to be paid, and modified interpretations have been given to the phrase "fair compensation." One is that the purchase price should be assessed on the basis of the annual value at which the land is assessed for the purposes of the Income Tax, Schedule A. But this, too, has its difficulties. The Schedule A assessment is not in any way related to market value, but to the use made of the land. Where land is entirely unused there is no assessment for Schedule A. Are we to assume that in that case the State will pay nothing? Can any conceivable interpretation of "fair compensation" lead to such a result?

Moreover, as land nationalization involves the purchase of the whole property, the site as well as the buildings and improvements, it seems that it must involve giving the landowner compensation for improvements made by his tenant. If any attempt is made to avoid this conclusion then the most intricate and difficult inquiries will arise as to the facts and the history of each case, and the whole process will involve millions of protracted arbitrations or litigations. The more the practical problems arising from land nationalization are examined the more apparent is it that it bristles with all kinds of equitable and technical difficulties.

Unused Land

The existence of valuable unused or badly used land is frequently cited as an argument for land nationalization. But what are the primary reasons for this? Surely they are our failure to require the owners of land to contribute to the expenses of the State according to its real value, and the heavy burden of rates and taxes imposed upon the development and improvement of land.

A Risky Speculation

In fact land nationalization does not solve the land question. It perpetuates for an indefinite period the existing system under which the workers and producers are subjected to heavy taxation because of the failure to take land value for public revenue. Land nationalizers in the past expressed the hope that the period during which this would continue might be short because increase of land values would amortize the debt created to purchase the land. failed to realize, however, that if market value is paid, then the payment has already included all the increases in value that the market could foresee. But the situation now is still more adverse for the land nationalization theory. The tendency at present is for population to fall. This tendency will to some extent at least counteract the effect of technical improvements and specialization of labour and industry in raising land values. We need not hold the extreme view that if the present trend of the birth rate continues the population of this country will decline in the course of a century to five millions, but there is at any rate reason for the greatest caution in accepting any policy based upon anticipation of a continual and rapid rise in land values over a long period.

Administrative Problems

Still other problems arise out of this proposal. If the State is to be the land-owner then it must either administer the land itself or it must let it to tenants.

If the land is administered by the State, then the State must take the responsibility of providing the equipment and determining the use which is made of it.

If the land is let on short tenancies, then the same result follows, for the tenant will not be prepared to adventure his own capital.

On the other hand, if the land is let on a perpetual tenure, fresh problems arise as to the adjustment of the rent when the land value rises or falls, and this problem is complicated by the question of the variation in the value of the original improvements on the land, which the State acquires in the process of land nationalization.

The Simple Alternative

All these problems are avoided by land value taxation, for the amount which the landholder will pay under that system by way of tax will automatically be adjusted by reference to the value of the land alone, as periodically revised by general valuations of land value, and the occupier will make his own arrangements and be solely responsible for the improvements.

At the same time the occupier will have a continual pressure brought to bear upon him to use the land well because he will have to pay the same amount of tax whether he uses it well or ill. In fact, when the taxation of land values has been carried to the extent of taking for

public revenue the whole annual value or economic rent of land, the State will in an economic sense be the owner of the land, receiving its full value, and the land holder will be the owner of the improvements, although in a legal sense the land holder will still have all the rights of ownership as regards the use and disposition of land subject only to the overriding right of the State to collect the land value year by year.

If land were nationalized it is evident that a very large proportion of it could not be used in any direct fashion by the State. Where it was reasonably well developed and productively used, all that the State could do would be to let it to the present occupiers. In order to obtain the control of the small fraction for which immediate use or change of use was necessary, the State would be obliged to purchase all the rest including the buildings and improvements upon it.

Piecemeal Schemes of Land Purchase

The complications and difficulties and financial disadvantages of land nationalization have indeed become so apparent that its advocates do not propose to nationalize the whole of the land at one step, but propose merely that the State and the local authorities should be free to purchase as much land as they please, when they please, without requiring that the acquisition should be for some definite and specific purpose as it usually has to be under the existing law.

Even so the problem of acquiring this land at a reasonable price remains unsolved. No equitable standard of valuation can be found unless and until a general valuation has been made showing the value of all sites, and unless this is made the basis of national taxation or of local rates. It is only by this two-way pressure of valuation as a basis, both for taxation and purchase, that a fair valuation can be achieved.

The Rent of Land and to Whom it Belongs

Land nationalization lays undue stress upon the legal fact of ownership, and too little upon the economic fact of private appropriation of land value. Some advocates of land value taxation also refer to the evils of private property in land when they intend to refer to the private appropriation of economic rent. The latter is the central point. The flow of land value into the pockets of those who hold land deprives the community of the natural revenue which it has created and earned, causes a grievous weight of taxation to be imposed upon the individual earnings of the people and especially of those who are least well off, and causes enormous inequality in the distribution of wealth. It leads also to speculation in future values and the holding of land out of use with its accompaniment of unemployment, reduced wages, and a still further distortion of the distribution of wealth.

These evils can be directly and natur-

ally dealt with by land value taxation. Land nationalization as we have seen postpones to an indefinite future any recoupment of the land value to the community. In effect it leaves in private hands the enormous values which have already attached to land and only recovers for the community future increases in value, the amount of which no one can with certainty foretell. Every step in land value taxation, on the other hand, is a positive achievement in recovering for the community land values which now exist, and the rapidity of this process remains in the hands of the State

(The foregoing article is available as Leaflet No. L.34 published by the United Committee for the Taxation of Land Values Ltd.—price 3s. per 100.)

CORRESPONDENCE

THE "MULTIPLIER" EFFECT

To the Editor, LAND & LIBERTY.

Referring to the pamphlet "The Problem of Employment, Beveridge Fails to Solve It—What Will?" I do not feel I can quite agree with your argument against the "multiplier effect" idea of employment, which seems to me to have a certain amount of truth in it. Of course, I certainly agree that an employed man cannot add to the total output of the community more wealth than he himself produces—but the production of wealth and employment can be, in certain circumstances, two entirely different things.

To take your illustrations—an unemployed man placed upon a plot of unused land might conceivably produce more than the necessities of life for himself and his dependants. In such a case, he could exchange his surplus wealth for, say, lessons in algebra by someone outof-work but competent to give them, if his fancy ran in that direction: he would in fact have created employment for one additional person. And the same could be said about the million men working in diverse occupations: if they produced a surplus of goods to their own needs, they could exchange this surplus for services, thus giving employment to additional people.

Is not this a question of the balance between what is commonly spoken of as productive and non-productive labour? If unemployed people were put to work upon non-productive activities, such as digging holes and filling them up again, as suggested by Sir William Beveridge, because they have produced no wealth, the "multiplier effect" evidently could not be brought into play: and this is where he and Keynes are wrong. Instead, a forced levy would have been made upon the people who were producing wealth.

Yours etc.

(Miss) G. E. READ. REPLY.

IProduction and employment are two different things. If employment is measured by time worked and not by the

result of the work done, then there is an easy way of abolishing unemployment. It is to adopt methods of production which require more labour to achieve the same result. For example, if it takes twice as many men to cultivate land by means of horses and ploughs than are needed if tractors are used, then employment in this occupation could be doubled by prohibiting the use of tractors. But this is subject to the important proviso that the men employed are each paid at half the previous rate. In other words the produce of their labour is divided between twice as many persons.

This is not a solution of the problem of unemployment which anyone would consciously accept. It is, however, one which may be accepted if it is disguised. The way in which it can be disguised is by inflation of such extent that the money wages remain the same while their purchasing power is diminished. Or the same result can be achieved by taking money from people in taxation and using it to employ people who would otherwise have been unemployed.

By such devices the amount of employment as measured in man-hours worked may be increased, and yet the amount of wealth produced may remain stationary. It can be said that this prevents the frustration and deterioration suffered by those who have nothing to do, and is to that extent commendable. But it is not a solution of the problem of unemployment in the full sense in which we must desire it.

The illustration you give of an unemployed man being set to work on a plot of unused land, and exchanging part of the wealth he produces for the personal services, for example, of a teacher does appear to be a genuine example of the "multiplier effect," Closer examination is, however, required. In theory at least the unemployed man in question, instead of working so long in producing material wealth, might have worked for a less time and in the time gained have taught himself algebra. He would thereby have procured himself the same sum total of satisfaction with the same total time of application of his labour, provided that he was as competent to teach himself algebra as the man with whom he exchanged part of the wealth he produced for instruction in this subject. The proviso brings out the essence of the example, and shows that it is really a case of greater efficiency and greater total satisfaction secured through specialisation, or, as Adam Smith so pregnantly called it, the division of labour.

It is on this account that in the pamphlet to which you refer after giving the highly artificial case of a man set to work on idle land and producing everything he requires, the more natural illustration is given of a large number of men so set to work, enjoying all the advantages of division of labour and securing maximum efficiency. In that case no multiplier effect arises because there is no gain in

efficiency by exchanging with persons outside the group. It may be said, and truly said, that no community is so large that it would not have something to gain by exchange with others. This, however, is nothing more than the basic argument in favour of universal freedom of trade. It may, if one likes, be described as a "multiplier effect," but the description is not very apt and indeed misleading.

In this connection it is instructive to observe that Sir William Beveridge in his book on "Full Employment" does in effect contradict the argument for complete free trade and advocates measures of restriction and regulation in order that one country shall not "export its unemployment" to another. It is, therefore, clear that his interpretation of the "multiplier effect" is something quite different from the beneficent effects of the division of labour. This reinforces the conclusion that the plan he proposes is at bottom one which multiplies the amount of work without correspondingly multiplying the results of that work. Editor L. & L.]

OUR VILLAGE LAND To the Editor, Land & Liberty Sir,

I am a member of the Burnley Rural District Council and of the Assessment Committee for Nelson, Colne and district. We find that in our village over 95 per cent. of the land is derated and taken out of the valuation lists, the average rental of such land including houses and buildings being from £1 to £3 per acre per annum, equivalent, at 20 years' purchase, to from £20 to £60 per acre.

On September 6, 1932, the Parish Council purchased back land (not adjoining a road) for a memorial recreation ground for £250, this being equal to £160 per acre. I have examined the deeds and found this correct. Not one of the persons signing the deeds knew the price per acre paid; the electors of the Parish did not know.

We require houses for the young people when they come back; our problem is the land. It is difficult to get land for building under 3s. a sq. yd. or approximately £726 per acre. Surely the people will waken some day. We in the Burnley R.D.C. have formed a Parish Council Association with 232 members; also we have formed a Lancashire County Association of the Parish Councils. The subject of Land Value Taxation should be brought before these Associations.

Yours, etc.,
IRVIN WALTON.

1s. PROTECTION OR FREE TRADE. The tariff question considered with especial regard to the interests of labour. "The most popular and most scientific exposition of the subject which has ever been written."—Lord Snowden. By Henry George. Abridged. Cloth, 1s.; paper, 6d.



The United Committee for the Taxation of Land Values Ltd. (publishers of "Land & Liberty"), the International Union and the Leagues listed below are maintained by the voluntary support of those who believe in and would seek to advance the principle and policy which the Committee, the Union and the Leagues advocate: Land Value Taxation and Free Trade in its fulness, with removal of the tax burdens on industry and abolition of all monopolies and special privileges that interfere with the production of wealth and prevent its just distribution. An earnest appeal is made for your support. Donations supplementary to postal sub-scription for "Land & Liberty" (4s. scription for yearly, or \$1 for U.S.A. and Canada) will be allocated as desired among any of the associations named.

Cheques may be made payable to W. R. Lester, 4 Great Smith Street, London, S.W.I. Friends in the U.S.A. and Canada can avail themselves of the facilities kindly provided by the Robert Schalkenbach Foundation, 48-50 East 69th Street, New York, who will receive and forward subscriptions named for "Land & Liberty." In such case, cheques, etc., should be made payable to the Robert Schalkenbach Foundation.

ADDRESSES

At 4 Great Smith Street, London, S.W.1. Telephone, Abbey 6665: United Committee for the Taxation of Land Values Ltd., W. R. Lester (Treasurer), A. W. Madsen (Secretary), F. C. R. Douglas (Assistant Secretary); Henry George Foundation (Publishing Department); International Union for Land Value Taxation and Free Trade, Ashley Mitchell (Treasurer); English League, Fredk. Verinder (Secretary); Henry George School of Social Science.

Yorkshire League, C. H. Jones and Percy Roberts (Hon. Secretaries), F. Bentley (Organising Secretary), 129 Skipton Road, Keighley; Manchester League, A. H. Weller (Secretary), The Dingle, Chester Road, Hazel Grove, nr. Manchester; Henry George Freedom League, Wm. Reid (Secretary), 108 West Regent Street, Glasgow C.2; Welsh Regent Street, Glasgow C.2; Welsh League, E. A. Davies (Hon. Sec.), 27 Park Place, Cardiff ('Phone 1563) and I. T. Rees (Hon. Organising Sec.), 2 Southey Rees (Hon. Organising Sec.), 2 Southey Street, Cardiff; Midland League, John Bush (Hon. Sec.), 90 Soho Street, Smeth-wick, Staffs; Liverpool League, Miss N. McGovern (Hon. Correspondence Sec.), 74 Osmaston Birkenhead; Crosby Sec.), Road. Prenton, Crosby C. C. Henry Fellowship, C. C. Sec.), 11 Tudor Road. Paton Sec.), 11 Tudor Road, Liverpool, 23; Portsmouth League, H. R. Lee (Hon. Sec.), 13 Lawrence Road, Southsea; Derbyshire League, G. Musson (Hon. Sec.), 29 Denby Lane, Codnor; Edinburgh League, A Davis (Astina Tim-Sec.), 29 Denby Lane, Codnor; Edinburgh League, A. Davis (Acting Hon. Sec.), 8 Kirkhill Terrace, Edinburgh, 9; Castle Douglas Henry George Fellowship, Mrs. Margaret McCall, 88 King Street, Castle Douglas, Kirkcudbrightshire; Highland League, I. Mackenzie (Hon. Sec.), Queensgate Arcade, Inverness.

THE STONE THAT THE BUILDERS REJECTED - By Stephen Bell

DEVOTEES OF THE game of chess are prone to regard checkers (draughts) as baby game," not to be compared with the more complex game of kings with its many pieces of varied powers. They are not justified in so regarding it, for checkers has depths which few have plumbed. There are "problems" in the game which will tax the ingenuity of the ablest chess masters to solve. There is one in particular with which I have had considerable fun showing it to chess players, and never yet found one of them to solve it-"Black to play and win." It looks so easy that most of them think they have solved it after a hasty glance, but their solution is no good-white can beat it and play the game to a draw. The one winning move looks so suicidal, so much like throwing the game away, that it is seldom even considered. So it looked to me when first confronted with the problem, and not until it was played against me to a win could I see its crushing power.

So it seems to me, is the age-old and world-wide problem of peace on earth and good will among men. There is a way to win it, and a few men in all ages have seen it, but because it looks like national suicide to most men, they have not believed it practicable, and no

nation has accepted it.

Though the keenest and most powerful statesmen and politicians in the world have devoted themselves to the solution of this problem of attaining and maintaining the peace of the world, and some of them have considered and even flirted with the one "move" which would reorient civilization and lead the nations to the state when they would have no reason to learn war any more, they have drawn back into their shell of nationalism rather than take the step which, they imagine, would mean national suicide.

Never in all human history has more attention been bestowed on this problem than during and since the first World War, when Germany, sensing acutely that her position in the forefront of civilization was precarious, sought to fortify it by force of arms. Let us therefore consider Germany's position and what she might have done to make it secure.

She was a nation of seventy to seventy-five millions of people, inhabiting a territory about four-fifths the size of the State of Texas. Her territory was not so rich in natural resources, either agricultural or industrial, for the sustenance of so large a population as was that of some of her neighbours—not as rich as Texas, which was and is better able to support a hundred million than Germany to support half that number. What wealth Germany possessed had been made by the hardest of hard work, and no one ever claimed that the Germans were not industrious.

A nation in such a position must of necessity be a manufacturing and trading nation. It needs industrial materials

from many or all parts of the earth, and markets in which to sell its own products in order to pay for these materials and supplies of all kinds. She saw abroad the materials and markets she needed, and, being a nation of what Frank Vanderlip called "Economic Illiterates," thought the only way she could acquire them was by the night of her arms. Had not other nations before her done the same?

By strange perversion of right reason all nations seem possessed of a belief that the interests of men and nations are incompatible-even conflicting-antagonistic. God never made the world on so diabolical a plan. They are taught-by implication if not explicitly by their dominant schools of economics—that the bringing of goods into a country tends to its impoverishment-while the sending of goods abroad enriches it. "Buy at home" is their well-nigh universal slogan. To sell more abroad than they buy abroad is the aim of their commercial policies, and an excess of exports over imports is deemed a "fayourable' balance of trade, while an excess of imports over exports is regarded as "unfavourable." In their pursuance of this policy they have erected a maze of mutually exclusive tariff barriers cunningly contrived to keep imports at a minimum and encourage exports. Germany was particularly adept at this game of excluding imports and "dumping" exports. Such were the conditions in which international trade had degenerated into a general game of "beggar my neighbour" in which all nations were more or less impoverished, the "have not" nations suffering most.

Many centuries ago a man whose name has become a synonym for wisdom wrote: "There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty." No saner counsel of liberalism in trade relations was ever uttered, but no nation has ever heeded it-Germany least of all. Had she but used the wit God gave her she would have seen that the true way to get in fullest measure the supplies of materials and the markets that she needed was to tear down the barriers to trade which she had herself erected, regardless of what other nations did.

This is the "move" which the nations will not take because they fear the "unfavourable trade balance," and that it leads to national economic suicide. That the truth is the exact contrary is abundantly proved by the world's experience

of the past thirty years.

Trade—the exchange of goods and services—is the genesis of civilization, for without trade we would be but solitary savages. The need for evaluating equivalent values in trade has played a large part in developing our sense of justice. Trade is co-operation, and the vast co-operations which lift civilized

life above the savage state could not be carried on without trade.

The nation which first arrives at a true realization of the nature of trade and shapes its policies accordingly will reap a rich reward. Trade is a two-way traffic, to stop which one way stops it both ways. It is the exchange of goods for goods. Money is legal tender and circulates freely only in the land of its origin. It does not go abroad in payment for imports, for it is a medium of exchange only at home. The nation which first abolishes its own tariff barriers and opens its doors to the free importation of goods from all the world need fear no "deluge" of cheap goods from abroad. They will not come unless wanted and can be paid for, and to pay for them will require a corresponding movement of domestic goods abroad. In ridding itself of the high costs of production which "protective" tariffs impose it will gain a tremendous competitive advantage over its fettered competitors which retain their tariffs, from which handicap they can escape only by themselves adopting the same policy.

Talk of "annexing" the territories, resources and markets of other nations! Germany could have practically "annexed" the resources and markets of the world overnight merely by abolishing her own trade barriers, if she had possessed the wit to see it. Because she did not see it, and no voice to which she would listen was raised to tell her about it, she turned pirate, poisoned the moral atmosphere of the world, wrecked a great portion of it, including herself, and her last

state was worse than her first.

That she learned nothing from her experience is evident, since she went at it again, and induced Italy and Japan to join her in the same course. Overlooking the move that would win for them and all civilization more than any nation has yet aspired to, they are reducing civilization to wreckage.

Nor has the rest of the world learned adequately the true nature of trade. The "winning move" I have set forth for Germany was and is open to all other nations, but they still fail to see it, and it is still as true as when Isaiah said it: "My people are destroyed because they lack knowledge and understanding."

Commercial and industrial freedom is the stone which the builders of civilization have rejected. When will they take it up and make it the cornerstone thereof? If, like Solomon, their statesmen truly seek "wisdom to govern this great people," they may be sure that not only wisdom but all manner of good things will be their reward.

[We deeply regret to learn from Mrs. Anna George de Mille, New York, of the death of Stephen Bell, which took place on July 1. He will be remembered for his many able contributions to periodicals and for his Life of Dr. Edward McGlynn entitled Rebel, Priest and Prophet.—Editor L. & L.]

MR. F. C. R. DOUGLAS RETURNED FOR NORTH BATTERSEA

F. C. R. Douglas (Labour) ... 14,070 J. G. W. Paget (Conservative) 4,969

Mr. Douglas has represented North Battersea in the Labour interest since May, 1940. In the course of his Election Address he said:

"Full Employment, The change over from war to peace production must be made as quickly as possible and without hardship to those who leave one job for another or are released from the Forces. There will be no lack of work needing to be done, but we must prevent selfish monopolies from restricting production in order to raise prices. Plenty and low prices go together and are beneficial to the workers. Scarcity and high prices help monopolies to make high profits, but throw men out of work and reduce wages. If we are to have a world of plenty, the Tory policies of tariffs, quotas, and restrictions on production must be abandoned. Undertakings which are in their nature monopolies must be taken over or controlled by the State

taken over or controlled by the State.

"The Land. The right use of land is of first importance for our whole life. The proper housing of our people and the replanning of our cities depends upon land being got at reasonable prices instead of being held up for speculation. This is especially true in London where the high price of land makes rents so high. The land also is the source of all food and of the raw materials of industry. Its value is due to the needs and activities of all. By taxing land values for public revenue we could relieve houses and other buildings of rates and taxes. This would make houses cheaper to rent. It would also prevent the holding of valuable land out of use and would promote full employment."

MR. R. R. STOKES RETURNED FOR IPSWICH

R. R. Stokes (Labour) 26,296 F. G. G. Fison (Conservative) 18,177 D. M. S. Mowat (Liberal) 8,819

Mr. Stokes has represented Ipswich in the Labour interest since 1938. Following is an extract from his Election Address:

"To-day we hear much talk of 'full mployment' and 'social security,' but employment' little explanation from our opponents as to how either are to be attained. It is not 'full employment' that man desires but 'full opportunity' to use the capabilities each one possesses to supply his own needs from the storehouse provided by God in the earth and raw materials. Until the monopoly control now exercised on land and raw materials is removed there can be no hope of 'full opportunity' for everybody, without which few can achieve fullness of life. 'Social security' of the Beveridge type, good as it is on paper, does not go to the root of the problem. It is only a redivision of the cake: it produces no more cake. . . . I reaffirm that the gradual abolition of the private monopoly of natural resources through the taxation of land values is an essential remedy for the evil distribution which causes poverty and distress. Apart from freeing the land and natural resources so as to provide 'full opportunity' for all the people it would at one and the same time stimulate production, enable us to take the rates off houses and improvements, reduce taxation on industry and commerce, and promote the even flow of wealth. . . I stand as a Free Trader, maintaining that any interference must lead to the exploitation of the consumer and that trade barrier needing bayonets wherewith to prop them up in the end lead to war."

MR. ANDREW MACLAREN LOSES IN BURSLEM

A. E. Davies (Labour) 20,044
F. M. Bennett (Lib, Nat.) 9,877
A. MacLaren (Independent) 3,223

Mr. MacLaren has represented Burslem in the Labour interest since 1935 and before that from 1929 to 1931, also 1924-1929 and 1922-23. He resigned from the Labour Party in 1943 and in this Election stood as Independent. In his speeches he stressed the importance of the land question and the taxation of land values. He believed that the poverty which infested society was caused by land monopoly and until that monopoly was broken the causes of poverty could not be removed. People still believed, he said, that it was capitalists who determined wages, but it was not so. It was the unemployed man or woman who determined wages, for if there was no unemployment there would be no low wages. High wages could only result if there was no one begging for another person's job. It was economic suicide to tax the results of human labour when the true source of taxation was on land values.

Mr. MacLaren's Election Address contained the following summary of what he stood for:

(1) The removal of all taxes on food and the necessaries of the people and the taxation of land values;

(2) The exemption from income tax of all wages or salaries under £1,500 per annum; (3) The immediate public control of all forms of production and services which tend to become monopolies; (4) All pensions to disabled and dependents to be that amount necessary to secure to them 'A Standard of Comfort' in housing, replenishments, food, etc., for a civilised existence; (5) As a first step to rehousing, the abolition of all rates on homes, and the Rating of Land Values; (6) Education to all on equal terms irrespective of religious belief or social circumstances.

MR. ASHLEY MITCHELL UNSUCCESSFUL IN BATLEY AND MORLEY

 H. Beaumont (Labour)
 22,682

 G. W. Hirst (Conservative)
 11,090

 A. Mitchell (Independent Lib.)
 5,256

On succeeding pages we quote from Mr. Mitchell's Election Address and give some account of his campaign.

From the London Observer, June 17" Mr. Churchill has done well to include in his manifesto a specific promise to deal with the control of land use. There can be no proper town-planning, and no satisfactory housing programme, either, without that. But Mr. Churchill will still have to persuade many Conservatives to abandon their traditional opposition to any taxation of land values."

Mr. F. E. Sharland, member of the English League, canvassed the candidates in the Bodmin division of Cornwall. Major John Foot, Liberal, answered "yes" to Questions 4, 5 and 6, but left blank those dealing with Land Value Taxation and Rating. Mr. J. H. Pitts, Labour, gave "yes" to all questions except No. 5, remarking as to that: "I support the Hot Springs recommendations."

2s. 6d. Land and Freedom. A new, comprehensive and up-to-date treatise on Land Value Taxation, By Frederick Verinder.

FROM OVERSEAS

An especially gratifying feature of the cables we have reported is to have heard from so many of the co-workers in European countries, to know that they have survived the awful ordeal of the war. Two other messages came later, namely from Mr. H. Kolthek and Mr. A. Sevenster, of Holland, respectively Vice-President and member of the Executive of the International Union for Land Value Taxation and Free Trade, and they look forward to close association with its renewed activities. Mr. Kolthek is President of the Dutch "Justice and Liberty" party, and he writes courageously of the work before him, but his letter speaks of the present terrible distress among his countrymen.

Mr. Pavlos Giannella writes to convey his greetings once more to friends in England. He is now at St. Germain au Mont d'Or, Rhone, France, and is well, but has no news of his family. He has been busily engaged in writing letters to leading politicians and newspaper editors, dealing with the economic situation of France, particularly the land question and the system of taxation. In Paris he met Mr. Daudé-Bancel who is in good health. There is no news of Mr. Sam Meyer who was last heard of in Auschwitz concentration camp, but Mrs. Meyer is in France.

We are pleased to receive regularly The Square Deal, published bi-monthly (annual subscription 50 cents) by the Henry George Society, Room 13, 991, Bay Street, Toronto; The Stundard, monthly (annual subscription 3s, 6d.), Free Trade & Land Values League, Daking House, Rawson Place, Sydney, Australia; The People's Advocate, monthly (annual subscription 2s.), Henry George League, George Parade, Adelaide, Australia; Progress, monthly (annual subscription 3s.), 32, Allison Avenue, Glen Iris, S.E.6, Victoria, Australia; Our Common Wealth, monthly (annual subscription not stated), 233 Post Street, San Francisco, Calif., U.S.A.; Henry George News, monthly (annual subscription \$1.00), 50, East 69th Street, New York City 21, U.S.A.; On The Campus, monthly (annual subscription 50 cents), 3212, Grove Avenue, Berwyn, Ill., U.S.A.; Commonweal of New Zealand, monthly (ennual subscription 5s.), Mr. T. E. McMillian, Hohaia Street, Metamata, New Zealand; The Free People, monthly (annual subscription Is. 6d.), P.O. Box 4680, Johannesburg, S. Africa; Nueva Argentina, monthly (subscription \$5.00 for three years), Tucuman 1110, Buenos Aires, Argentina; Democracy, weekly (annual subscription \$2.00), 1165, Broadway, New York City, U.S.A.

Mr. Habold Sudell, of Philadelphia, noting the statement by Governor Thomas E. Dewer, of New York, that "Government objective must be not to restrict economic opportunity but to widen it; it must provide fair trade and not consider trade as something just to tolerate," wrote to him: "There are three principal things which MUST be done if we are to have full economic opportunity. These are: — One—The opening up to free use of all our natural resources by the taking of the full economic rent of land by taxation; Two—The doing away with, as far as is possible, of all taxes which prevent or hinder production; Three—The total abolition of all tariffs so that our international trade may be entirely free. Do you intend to do these things? If you do, you will be successful. If you do not, then anything else you may do will have but slight effect."

FROM MR. ASHLEY MITCHELL'S ELECTION ADDRESS

THE DELUSION of prosperity caused by war expenditure obscures the great difficulties that face the country. To suggest that unemployment has been cured, when millions of young men and women are conscripted into the armed forces, is surely absurd. When the final end is reached, the country will be left with a burden that will strain its capacity to the utmost, and only if all obstacles to the free movement of trade, both in production and exchange, are removed shall we be able to carry the burden.

All the main political parties bring forward policies that fall to solve unemployment, since they ignore the fundamental issue of the land question. The official Liberal policy of "Full Employment" propounds a scheme that leaves land monopoly untouched: for that reason, I am standing as an Independent Liberal. Unemployment of men willing to work is unpartical and is always an independent of the property of the reason, I am standing as an independent Liberal. Unemployment of men willing to work is unnatural and is only caused by man-made barriers that separate land from those who need it. And as land is the source of all wealth and the fount of all production, anything that prevents people using Mother Earth must lead to unemployment.

I have long advocated the true Liberal policy of the taxation and rating of land values. That is the practical method of policy of the taxation and rating of land values. That is the practical method of preventing the withholding of land and of securing that all valuable land is readily available for use. If that policy were applied, industry could develop freely without State Control, enterprise would extend and, at the same time, the land values made by the presence of the community and taken for the community. community and taken for the community would make it possible to reduce and abolish the present oppressive taxes that not only discourage enterprise, but in-crease the price of necessities and cause real suffering to people of small incomes.

The urgent need for houses is plain to The urgent need for houses is plain to all, but, unless the land question is radically dealt with, all the best laid schemes will fail. The heavy increases of local rates, the high price of land and heavy ground rents prevent the solution of the housing problem.

We are terribly backward in this country in not having instituted this reform years ago. I have preached it in the West Riding of Yorkshire for thirty years. It has made great progress in other countries and, as an officer of the International Union for Land Value Taxation and Free Trade, I hope you will support me in getting this country forward on the same road. ward on the same road.

Freedom to exchange goods, both inside a country and throughout the world, is just as essential as freedom to produce, and unless we sweep away our tariffs without reservation, whatever other countries may do, we shall still be indulging in the mad policy of economic nationalism which everybody agrees was the cause of the world-wide economic anarchy that made world war certain.

All the parties are agreed to establish compulsory schemes of social insurance and health benefits. These schemes, while making provision for sickness and other misfortunes, are often exalted in importance so that people are led to believe that if they are only made to contribute so much per week all their troubles will be solved.

Social security schemes are only palliatives. They should not be regarded as a substitute for individual independence and self provision that would follow from a raised standard of living.

I have long maintained that the just claim of the Old Age Pensioners for a pension of 30s. a week at 60, without Means Test, should be granted, and I

also support the claim for justice for spinsters to have pensions at 55.

If we had had electoral reform by the method of proportional representation, we should not see now an election being conducted by parties snarling at one another, but could have had the best men elected representing the different shades of opinion in the country.

I am opposed to compulsory service, either military or industrial. Compulsory military service should be ended by calling for well-paid volunteers to finish the war with Japan and a return made to the voluntary system which has kept this country free.

MESSAGES FROM MANY LANDS

ON THE announcement of Mr. Ashley Mitchell's candidature cables were re-Mitchelf's candidature cables were received from members and colleagues of the Internal Union for Land Value Taxation and Free Trade all over the world. The messages, bearing good wishes and endorsing the policy of the Union, came from Argentina, Australia, Belgium, Canada, Cuba, Denmark, France, India. Jamaica, Kenya, Mexico, New Zealand, Norway, Palestine South Africa, Spain. Norway, Palestine, South Africa, Spain, Sweden and the United States of America. The following are extracts from some of the messages.

Australia

Mitchell's sound policy should receive strong support from lovers of freedom. Britain needs leaders of his type, pre-pared to stand for fundamental principles essential to ensure successful post-war reconstruction.

E. J. Craigie, ex M.P., South Austra-lia, President of the I.U.

Real liberal policy "Freedom to produce and trade" will make men free.

A. G. HULE, Vice-President of the LU.
and Secretary of the N.S.W. Land Values and Free Trade League.

Only Free Trade will secure peace among the United Nations and in the World. Henry George's economic principles would secure British soil for the cipies would secure British son for the use of British servicemen and thus abolish poverty and unemployment.

ALDERMAN J. R. FIRTH, ex-Mayor of Strathfield, Sydney, N.S.W.

Canada

Ashley Mitchell's philosophy of freedom will produce trade, will overcome unemployment and raise standard of living and will promote business.

Senator A. W. Rosbuck, Toronto.

Cuba

In this moment of dark future for the world, the best way is the natural law-free land, free trade, free people.

ROGELIO CASAS CADILLA.

Denmark

May fundamental liberalism with him win lasting peace as co-operative spirit won war victory.

J. L. an i Signs Bierner, Copenhagen. England liberated Denmark; by liberating your own land you may liberate humanity.

F. Folke, Executive, I.U.

India

Poverty of Indian people demands restoration of Land and Freedom for Trade. F. HALKYARD, for V. J. WHITE, Vice-Pres., I.U.

New Zealand

Recent survey State housing disclosed overwhelming success unimproved value system; fully expect Government make mandatory like New South Wales and Queensland, because building industry allied trades and manufacturing greatly allied trades and magnitude stimulated, also agriculture. Here Tariffs Taxation and Sales Tax prove onerous burdens on majority of concrous burdens on majority of concrous seriously injure Export sumers and seriously in Trade. Mitchell's policy portional representation.

ROBERT G. VARLOW, Secretary of the
N.Z. Taxation of Land Values League.

Norway

By taking up regenerated Liberalism England could save world by her example showing how to distinguish true demo-cracy from false and form a society both just and free, thereby furthering cause of peace.
OLE WANG, Vice-Pres., I.U.

Palestine

Let unreserved liberty in Britain lead the Empire to a freedom-inspired mankind.

ISAAC BERNSTEIN, Vice-Pres., LU.

Smeden

World Peace is now necessary for human persistence, World Free Trade is indispensable for World Peace, Free Land is necessary for Social Justice and Peace. England was once the Free Trade Leader, the Progressives the world over are watching with anxiety if this election will show England's willingness to take up leadership again for Free Trade, Free Land and Free Men.

Jehan Hansson, Vice-Pres., I.U.

South Africa

"Free Land, Free Trade, Free Men" offers only hope of a Britain as she should be and shows the way towards living and lasting peace.

F. A. W. Lucas, K.C., Johannesburg.

United States of America

Ever since I heard your prognostications in 1939 of a long and terrible war, but with certainty of Britain's endurance and victory, I knew you as one of the far seeing men needed to guide your Country's affairs.

Ann. Choope De Mule Deughtor of

Anna George De Mille, Daughter of Henry George and Vice-Pres., I.U. (Re-ference is to a speech made by Ashley Mitchell in New York, in 1939).

Principles of economic freedom and social justice many Americans hope will Parliament.

HAROLD S. BUTTENHEIM, Editor of the American City Magazine,

Mitchell's policies will bring prosperity wealth and peace to people of Great Britain and all the world.

LAWSON PURDY, Executive, I.U.

Others who sent cabled greetings with Others who sent camed greetings with messages in similar terms were Friax Vitale, Vice-President of the I.U., and Bellagamea and Aguiller, Joint Secretaries with him of the Argentine League; H. G. Brett, President, and A. R. Hutcher, President, and A. R. R. Hutcher, President H. G. Beett, President, and A. R. HutchInson, Secretary of the Victoria Henry
George League: Marcel Corturient
Belgium; Vice-Pres., I.U.; Herbert T.
Owens, Executive, I.U.; A. Daude Bancel,
France, Executive, I.U.; Pavlos
Giannelia, Vice-Pres. of I.U. for Greece
and Austria; F. R. Williamson, Jamaica;
Vice-Pres., I.U.; Margaret Layzell,
Kenya, Vice-Pres., I.U.; G. M. Fowlds,
Mexico, Vice-Pres., I.U.; G. M. Fowlds,
New Zealand, Vice-Pres., I.U.; Ferd
Lyng. Executive, I.U.; Baldomero
Argente, Spain, Vice-Pres., I.U.; E. J. New Zealand, Vice-Pres., I.U.; Ferd. Lyng. Executive, I.U.; Baldomero Argente, Spain, Vice-Pres., I.U.; E. J. Evans, South Africa, Vice-Pres., I.U.; and from the U.S.A.: John S. Codman, Boston; Francis Neilson, Chicago; H. W. Noren, Pittsburgh; and S. N. Tideman, Wilmette, Illinois.

The messages were printed and circulated with the Election Address.

BATLEY AND MORLEY FROM THE INSIDE

THE NEWS of the candidature of Ashlev Mitchell at Batley and Morley appeared as a bright spot in a cloudy and confused political landscape, and the invitation from Mr. Mitchell to act as his election agent was accepted by me at once as a mark of distinction. There were many advantages and some disadvantages. Favourable factors were the candidate himself, his outstanding personality and fine platform gifts; added to his programme based on crystal clear principles. His decision to stand as independent, entirely free from party directives, was another strong point; and when the local Liberal selection group were so well advised as to adopt Mr. Mitchell on those terms, the most vital elements were established for a challenging campaign. On the other hand, we were going in rather late in the day; the whole organisation had to be quickly built up; there were the technical problems of getting paper supplies and printing when others had been there before us. We expected to find the best committee rooms already booked, as well as the public halls and the best dates. In the event, however, matters turned out far better than we feared. We booked the best site in Batley with modern shop premises as our central office: that was the advantage of knowing something about site values. We found a friendly printer almost on the doorstep, who turned out a most presentable election address in express time. Other printers in the three towns of the division, Batley, Morley and Ossett, also The local rendered excellent service. Press were readily accessible and The Batley gave us ample space. Reporter in particular became almost a Land Values journal for the weeks of the election; one week's issue containing a column article on the taxation of land values that left nothing to be desired by any Henry Georgist. If one more paper may be mentioned, the Morley Advertiser agreed to circulate with every copy the week before the poll, one of our leaflets on Free Trade and the taxes on commodities. It also had an article entitled A Bouquet for Ashley Mitchell," giving the particulars of a local instance of land monopoly with which the local Council were faced that same week.

The first great job of addressing 48,000 envelopes and then filling them with the election address and with a selection of the eight leaflets we had had printed and published especially for the election, was undertaken. It was, of course, our one way of getting our message into every home, and, whatever the result of the poll, the educational value of this part of the fight cannot be overestimated.

As for the public meetings, we had our share of the three Town Halls each of the three weeks the fight lasted, and judging from our reports our meetings were more than comparable with those of our opponents, in numbers and certainly in enthusiasm. It was a great experience to hear the Land Song at our

last great Batley rally, taken up vociferously by the audience, with A. W. Madsen at the piano and Wilfrid Harrison as choir-leader. Children were taught the song at open-air meetings and before polling day were singing it in the streets.

Individual names of those who came to speak for us will be mentioned later, but one may be singled out here, that of Mr. Theodore C. Taylor, the veteran pioneer of profit-sharing and co-partnership, who in his 95th year appeared on the Batley Town Hall platform and spoke vigorously for nearly half an hour on Free Trade. It was a unique event. A letter sent previously by Mr. Taylor in support of Mr. Mitchell had been made full use of in the Press and as a placard on the hoardings. welcome feature at our meetings was the valued help of local speakers who showed themselves well versed in the kind of Liberalism for which Ashley Mitchell stood. We may, perhaps, single out as representatives, Mr. Herbert Brook, of Batley, the chairman of the Liberal Party in the division; Alderman D. Dickinson, of Morley; Miss Elsie G. Taylor, J.P.; Mrs. North, J.P., who has since contributed a fine account of the campaign to the local paper; and Alderman Patterson, of Ossett, whose speeches one remembers as so effective and convincing. There were, of course, others who on the platform and in the more humdrum work gave unstintingly of their time and energy, and without whom the work could not have gone on at all.

Supplementing the local efforts were those workers from our movement who came from afar, such as Mr. A. W. Madsen; Mr. and Mrs. Wilfrid Harrison, of London; Mrs. Sumner, of Clitheroe; Mrs. Mellor, of Penistone; Mr. Pryce Olver and Mr. Renton, of Leeds; Miss Noble, of Manchester; Mrs. Culley, Mrs. Blamires, Mr. and Mrs. Oldroyd, Miss Stridgen, Mr. and Mrs. E. T. Sykes, of Huddersfield; Mr. F. Bentley, of Bradford; Mr. R. Scaife, of Shipley; Alderman Austin Brook, of Hanley. (Most of these are members of the Liberal Liberty League.)

I have spoken already of the work of the ladies. The unofficial "Women's Auxiliary" was led by Mrs. Ashley Mitchell, and great things were done under her stimulating initiative, especially in canvassing. Although limited time and numbers did not allow of a complete canvass of all voters, Mrs. Mitchell's drive accomplished much more than anyone could have expected. Special meetings for women voters were also arranged and addressed by Mrs. Mitchell and her valiant helpers.

We eventually overcame our weakness in cars and loud-speaker equipment, and by the day of the poll our car-owning friends from near and far gave a good account of themselves, and the loud-speaker had been heard in many parts of the constituency.

The last few hours of the poll presented the usual hectic activity at each of our committee rooms, and at Batley our forces began to assemble to share experiences and wind up the campaign. About eighty people soon gathered under the genial chairmanship of Mr. Brook, and speeches were made by leading Liberals of Batley, Morley and Ossett, all paying tribute to Mr. Ashley Mitchell for the way in which he had revived true Liberalism in their constituency. Brook spoke of the many unattached people who had been impressed by Mr. Mitchell's forthrightness and fearless devotion to his political beliefs. "We were proud of him," he said, "as our candidate, and were glad to have won the friendship of him and Mrs. Mitchell." Alderman Dickinson, of Morley, declared that the Liberals had polled well. Alderman Patterson, of Ossett, also spoke of the inspiration the candidature had been to the Liberal cause. When Mr. Mitchell rose to reply he was greeted with hearty and prolonged cheers. His voice had nearly gone, but he managed to speak and convey his thanks to his enthusiastic workers, and once again he carried us with him, in his inspiring speech, to high levels of thought and purpose, reminding us of the great things achieved and of the work for justice and liberty still to be accomplished.

D. J. J. OWEN.

[The foregoing, as is obvious, was written before the declaration of the poli. Mr. Ashley Mitchell's many friends compliment him on a gallant fight. But it is evident that in the present political circumstances and under the present electoral system independent candidates have an arduous road to success.—Editor, L. & L.]

GUSTAV BÜSCHER, Zurich, writes: "At last the most horrible war is over and I can write you a letter telling you that I am still alive and wish to thank you for sending me Land & Liberty all those years. I have always found things in it which interested me. Reading the opening article in your June issue. I want to inform you that I have tried to promote the same idea in Switzerland-that Free Trade is the most necessary thing to restore the world economy. It is the only means to make another world war impossible. Now is the time when England can do more for the world in peace than in war, re-establishing a sound economic order, Free Trade and Free Access to the Land. If we only get first a bit of Free Trade, then the war will not have been in vain."

Mr. Wm. Reid writes to intimate the loss of a valuable supporter of the Land Value Taxation movement in Scotland in the person of Alex. Campbell, Stanecastle, Irvine. Like the late A. J. Mace and some few others he will be very difficult to replace either for energy or loyalty to the cause. About a dozen years ago he retired from the position of foreman gardener with the Scottish Wholesale Co-operative Society, but continued to cultivate the ground, having obtained a holding in Irvine. As a practical man he had much influence with his conversation and writing on the land question.

CANVASSING THE CANDIDATES

THE OUESTIONNAIRE

 Do you agree that the value of land is due to the presence and activity of the community as a whole, and should be taken in taxation for public revenue?

2. Will you press for a national tax on the actual value of all land apart from buildings and improvements?

3. Will you support reform of the local rating system so far as to rate land values and relieve houses of rates?

4. Do you agree that the holding of valuable land out of use deprives men of employment?

of employment?
Will you press for the repeal of Protectionist tariffs and the restoration of Free Trade?
Will you urge the abolition of the

6. Will you urge the abolition of the purchase tax and other direct and indirect taxes which diminish wages and increase the cost of living by adding to prices?
7. Do you agree that the first step in

7. Do you agree that the first step in land reform should be a valuation of all land for the levy of taxation upon its value (exempting buildings) and as basis for fixing its price when it is acquired?

These "Questions for Candidates" were embodied in the United Committee's Leaflet (No. L. 33) Land Monopoly: What Mr. Churchill Once Said which had a large circulation during the Election. The Questions were also sent on a Post Card to some 1,200 active readers of L. & L. throughout the country urging them to make campaign for Land Value Taxation by asking one or more of the questions at meetings and for record, to send us replies received.

Circulars enclosing leaflets, appropriate to each category, were sent by the United Committee to Labour, Liberal and Independent candidates. Each had the "Churchill Speeches" leaflet and the Committee's Notes for Speakers as far as the existing supply of the latter reached. Labour had the Party's own Speakers Notes, officially issued in 1934 and reprinted by the Committee in the Penry bocklet Labour Party and Land Values and the leaflet with the message from New Zealand MPs to British (Labour) MPs on the successful operation of Land Value Rating in that country. Liberals had the past statements of Liberal leaders on Liberal policy, Free Land, Free Trade, Free Men (a Liberal Liberty League production), the excellent booklet on Land Value Taxation issued by the Scottish Liberal Federation, the forthright Manifesto Idle Land Means Idle Men, issued at the last General Election by the Women's Liberal Federation, the first Men, issued feedarations of the Party from the "Newcastle Programme" forward, reprinted from August, 1944, L. & L., and leaflets dealing with Agriculture, Land Nationalisation and the Uthwatt Report. Independents had a miscellaneous selection of leaflets on House Famine and the Land Blockade, Town Planning and the Price of Land, etc.

Lack of space forbids our quoting all the letters received from candidates and from readers who put questions to them, but we give give a number of examples.

Miss Enid Lakeman (Liberal, St. Alban's): "Questions for Candidates, my answer is 'yes' to all of them—of course." Councillor Eastwood, agent for J. Henderson is wholly in favour of the Taxation of Land Values and has been for many years." Major C. Remnant (Liberal, Streatham): "I am very much obliged by your letter and enclosures. These will be of much assistance to me during and

after this campaign and your kindly help is much appreciated." BASIL GOLDSTONE (Liberal, Petersfield): Thanks for your literature. Are there any members of your Committee living in the district with whom you could not me in touch?"

of your Committee living in the district with whom you could put me in touch?"

From a reader of L, & L, who heckled Mr. Joseph Wells, the Liberal Candidate in the Waterloo division of Lancaster: The questioner said: "I am very interested in housing and on every side I see the effects of land monopoly operating against the provision of a free supply of housing. As land is used not only to provide a site, but to make bricks, to grow timber, and all the component parts of a house, and as land is needed to grow the food which feeds the men who build the houses, I would be pleased to hear the Candidate's policy towards cracking this monopoly." The Candidate replied: "The questioner asks a most important question, and one upon which the Liberal party have a very positive policy. That policy, which I have subscribed to for many years, is one advocated by the American, Henry George, and it is the Taxation of Land Values which would make land available for housing at a reasonable price by forcing into the market land now held out of use."

Ms. J. R. Leslie, Labour, Sedgefield, Durham: "My Election Address was confined to the Labour Party programme but in my speeches I advocated the taxation of land values and showing how it would assist the housing problem."

Mr. H. Fraser Urquihart, Labour, Macclesfield: "My Election Address did not specifically mention the rating and taxation of land values and rates off houses but I can assure you that I do favour these reforms." Mr. Urquihart made reference to the book Why the German Republic Fell, which he has used in his professional work as a lecturer in the Economics and Political Science of the University.

G. A. Goodwin put questions to all the candidates in Flint and had favourable reply from J. W. Hughes, the Liberal and Mr. Goodwin said, "For the first time in my life I vote Liberal." Mr. E. J. McManus, Waterloo, wrote that he and Messrs. Foley, Stephens, Tarrant and Wilkinson, gave much attendance at meetings and distributed large quantities of the "Churchill" leaflet. They put questions to all candidates and at put questions to all candidates and at the last three of the meetings of the Independent candidate, C. Foster (Waterloo), Mr. Foley had the platform to talk on the land question. Capt T. Crawford writes that he heckled Lord John Hope, Conservative Midlothian North and Peebles, with the question: "Is it not obvious that the value attaching to land results from the activation." taching to land results from the activities of the people and that the people should have this value and its increases returned to them by even a 100 per cent. tax on land values?" Answer: "Landowners are very heavily taxed now, they are actually poor . . " Question: "This does not answer my question; land is the one source of revenue. even of life given to the people by God yet it is held and controlled by a few who enjoy a monopoly." Answer: "I would re-mind the questioner that the Government is the greatest monopolist of land." We wonder if the audience were satis-We wonder it the field with that! Mr. Leslie Ruckle heckled R. W. G. Mackay, Labour. Northwest Hull and got the reply: "Say we wanted 1,000 acres for housing we would acquire it and pay compensation to the owners; but I agree that if the pro-vision of new roads, etc., raised the value of surrounding land, then these

betterment values should be taxed." Mr. MACKAY is managing director of Tarran Industries (house builders) and is the MACKAY previously associated with the Common Wealth Party.

Among candidates who answered "yes" to all the Questions in the United Committee's questionnaire were: G. L. Reakes, National Independent, Walasey; Arthur W. Davies, Independent, Silvertown; J. C. Dempsey, Independent and Christian, Kettering; H. D. Longbottom, National Protestant and Unionist, Kirkdale; W. Ballantyne, IL.P., Elast Bradford; Christopher M. Græve, Scottish Nationalist, Kelvingrove.

Both the Labour (Dr. A. STARK MURRAY) and the Liberal (Dr. Douglas Gordon) candidates in the Richmond, Surrey, division, made reply to the question-naire but not fully. T. Findley, Labour, Waliasey: "Thank you for the leaflets, etc. The information contained is very useful and will serve as reference when such issues are raised." Capt. C. Lang. Labour, Seuth Molton: "You may rely on my full support for the Labour Party's declared policy in this connection." (He had received the Labour Party's speakers' notes on Land Value Rating). S. Layers, Labour, Barnard Castie: "I am in favour of supporting the point of view expressed by your movement."

Mr. Wm. Reid, on behalf of the Scottish League for the Taxation of Land Values canvassed opinion from Scottish candidates with a question in which it was asked: "Do you realise that taxation of land values becomes even a more urgent reform than ever, more especially as such taxation, far from hindering trade, or delaying the production of more houses, stimulate such enterprise?" has had response in a number of letters and copies of Election Addresses. Major A. Duncan Millar, Liberal, Banff, wrote: "You are no doubt aware that the Liberal policy of Land Taxation is very similar to what you propose and as a Liberal candidate I am propounding this." Lt. C. H. Johnston, Liberal, North Edinburgh: "As a Liberal I am of course committed to the policy of the taxation of land values and am prepared to support the early adoption of this reform as a minimum." Andrew Gilzean, Labour, Central Edinburgh: "I am pre-pared to support anything in reason whether it be by purchase or by land tax. so long as the result is that the comso long as the result is that the com-munity reassumes its ownership and con-trol of the land." Major N. Donald, Liberal, Central Edinburgh: "I agree with your viewpoint." Scr. Eustace G. Wills, Labour, North Edinburgh: "In with your viewpoint." Ser. Eustages G. Willis, Labour, North Edinburgh: "In entire agreement with your aims." David J. Pryos, Labour, Midlothian and Peebles Southern: "For many years now I have been definitely at one with Land & Liberty." Mr. Norman M. Glen. Liberal, Glasgow Central, in his Election Address stated: "The Liberal Party advocates a system of Land Values Taxation which can alone secure that the enter-prise of the community as a whole is not exploited for selfish private gain."

Mr. George Honeyman, Liberal, Greenock, in his Election Address: "We shall never make the fullest use of our land until our system of rating ceases to be a tax on enterprise. Rates should be levied on the site value of land and land values created by public enterprise should be secured for the public benefit. ... I stand for the earliest possible return to our historic system of Free Trade." In their Election Addresses Lt. C, J. E. Mongan, Liberal, Kelvingrove: "Social security by the taxing of Land Values created by the community and so providing a fund from which hardship and suffering can be prevented; the National Debt must be refunded upon a basis of revenue from Land Values. John G. Wilson, Liberal, Hillhead: "The land is the ultimate source of all our wealth; by a just system of taxation, the development of land on the lines most advantageous to the community will be encouraged, and anti-social speculation will lose the profits it has done nothing to earn. Fl./Lt. Maurice Toulmin, Liberal, Preston: "Site values must be taxed so that increases due to community development shall not be exploited for private gain." J. P. Hughes, Liberal, Sutton and Cheam: "During the next ten years or so the country will need about four million houses; we intend that it shall have them without being plundered by greedy land speculators." C. Gendal Hawkins, Liberal, Chistehurst: "Removal of land monopoly by the taxation of Land Values as an alternative to the taxation of food and essentials."

Mr. C. EWART HINDLEY, Liberal, Bradford South: "I am a Free Trader.... Decent houses must be built as soon as possible and in as great a number as possible, to be let at reasonable rents. I believe the Taxation of Land Values would help to bring cheaper land, and rings or monopolies in building materials must be broken if necessary by Govern-

ment control."

* * *

The Welsh League for the Taxation of Land Values sent the United Committee's Questionnaire to all the 87 candidates in Wales. Mr. I. T. Rees, hon. organising secretary of the League, has sent a full report. Replies came from 36, including 16 Labour, 7 Liberal, 10 Conservative and National, and 3 of other parties. Of the Liberals five gave "yes" to all the questions, viz. Lt. J. WULLIAMS HUGHES, Flint (who made note on No. 1. "I have lectured on this at the Henry George School in New York"); P. Hopkin Morgan, Cardiff Central; S./Ler. E. C. Roberts, Merioneth; Major Bransey Williams, Idandoff and Barry; J. E. Williams, Pontypridd. Two Liberals, otherwise favourable, had slight reservations, Major W. R. Crawshay, Newport, saying that Question No. 6 was too general for a "yes" or "no" and Laby Megan Labour Condidates. for "the Labour condidates.

Of the Labour candidates, four answered "yes" to all questions, viz.:

LT. L. J. CALLAGHAN, Cardiff South: W. H. MAINWARING. R h on d da East; R. RICHARDS, Wrexham; T. GEORGE THOMAS, Cardiff Central. The others (12) gave "yes" in the main (with minor qualifications here and there), but stuck at the Free Trade Question No. 5, viz.: S. O. DAVIES, Merthyr Tydfil: "Generally speaking 'yes' but with certain reservations, e.g. must be mutually accepted as between nations, etc.;" NESS EDWARDS, Caerphilly: "Can answer 'yes' or 'no:' D. R. GRENFELL, Gower: "Free Trade in the old sense is not feasible;" James GRIFFITHS, Llanelly: "By international agreement:" H. MORRIS JONES, Merioneth: "Tariffs and Free Trade are as dead as Queen Anne, we need an international agreement on trade;" PROF. H. A. MARQUAND, Cardiff East: "I adhere to the declared policy of the Labour Party, the reduction of artificial barriers to foreign trade and the State regulation of vital imports;" Arthur Pearson, Pontypridd: "I believe in Import Boards:" Major UNGOED-THOMAS, Llandaff and Barry: "Yes, under a system of world free trade which I strongly favour;" D. J. WILLIAMS, Neath: "I am neither a Free Trader nor

a Protectionist, I am a Socialist." Not answering the questions in detail, George Daggar, Abertillery, wrote: "I shall adhere to the policy of the Labour Party, and F./O. C. Hughes, Anglesey: "I can assure you of my sympathetic consideration of your attitude." LT.-CMPR. W. L. M. Jones, Denbigh, gave "yes" to all questions, but as to No. 1 he excepted agricutural land.

ALD. SAM JENNINGS, Independent Socialist, Merthyr Tydfil, replied favourably to each question. Harry Pollitt, Communist, Rhondda East, had "yes" to all except No. 5, which he left blank; W. SAMUEL, Welsh Nationalist, Neath, gave uncompromising "yes" to Questions 1, 2, 4 and 6, but had qualifications to the others.

From Warrington, where Mr. F. PORTER was the Labour candidate, Mr. Albert Brown, writes: "Mr. E. G. Hemmerde, K.C., the Recorder of Liverpool, has addressed a number of meetings, talking or each occasion on the Taxation of Land Values. He has had an excellent reception; his approach to the land question caused great enthusiasm. It was a pleasure to see Hemmerde again on the platform after all these years and after seeing the enthusiasm evoked on Land Value Taxation, I am convinced that the Party that will fight an election on this subject would walk home."

sk

30

Mr. P. Roche, who had attended a number of election meetings, received this letter from Mr. W. Ridgway, Liberal candidate in the Chertsey division of Surrey: "I have studied very carefully the seven questions which you set out in your letter. I have not the slightest hesitation in answering all in the affirmative. I have advocated the principles on which your questions are based for a very long time and I shall continue to do so with vigour and determination until the objects you name are achieved." (Mr. Ridgway came into the campaign only at the last moment after reports had appeared that the local Liberal Association would not be fighting the election).

At the election in Rossendale, Mr. J. D. Slater writes, Questions 1, 2 and 5 of the United Committee's Questionnaire were put to the local candidates. Both G. H. Walker, Labour, and Capt. Ward-Jones, Liberal, replied "yes" to all three, Capt. Ward-Jones with a footnote: "Obviously I can say 'yes' to these measures—Liberal measures."

The Portsmouth League for the Taxation of Land Values addressed questions to all local candidates asking their support of measures for the taxation and rating of land values, repeal of the protectionist tariffs, the restoration of Free Trade, and abolition of the purchase tax, etc. Major Donald Bruce, Labour, North, answered all questions in the affirmative.

MR, W. PARNELL-SMITH, standing as Liberal Candidate for Worthing (Worthing Herald, June 15), said at his adoption meeting: "I, personally, am not in favour of the taxation of land values nor is the Liberal Party as a whole. If land increases in value on account of the efforts of the community then the increment of the value accruing should go to the community." So that's that. Mr. Parnell-Smith is part of the deck-cargo which weights the Liberal ship. The historic commitments of the Party were put on record in a revealing document issued by the Liberal Liberty League, a digest of that appeared in Land & Liberary of August last. The latter was reprinted as a leaflet and issued by the United Committee to all Liberal candidates at the Election.

A recent Worthing case we cited was that of the 3½ acres at Sompting desired by the Rural District Council for housing. The price demanded was £2,750, and the matter was referred back for further negotiations involving delays. On February 8, Mr. Willink had to tell the House of Commons that this land was "de-rated": this valuable land was not on the valuation roll as having any value at all. Another case was that of the 17½ acres of Alinora Estate, on the foreshore, which cost £13,527 for turning into a public park; its previous assessment had been £14 annual. The argument is that if £2,750 and £13,527, respectively, were the true values of these bits of land, they should have been rated and taxed accordingly. Would it take long in these circumstances for the hard core of land monopoly to melt away?

It is remarkable how frequently an absurd non sequitur has appeared in election speeches. Mr. J. Davis, the Labour candidate, in Berwick-on-Tweed, for example, as reported in the Northumberland and Alnwick Gasette, June 20: "They had seen land cost them £25 per acre, and the Local Authority had built houses on it and put a road alongside them. When they went back and asked for a second acre of that land it was not £25 but was increased to about £75. That was because the public had increased the amenities. The landlord had not expended one penny of capital on that land. He demanded a £50 ransom because the public had developed it. The Labour Party promised to purchase all the land required and would pass legislation to acquire it at fair value."

Buy the land and not tax its value? Pay ransom to the landlord? Is this the moral to be drawn?

Sé.

Mr. Tom Johnston, Labour, former Secretary of State for Scotland, was heckled by Mr. J. C. Stewart (at a meething he addressed in support of the Labour candidate, Mr. Neil Maclean (Inverness Courier, June 29). He was asked if he agreed that tariffs formed a vicious form of control and should be abolished. He did not agree; there were certain branches of the tariff field where he would not accept the free importer at any price, and "we had gone a long way from the time when one was either a tariffist or a free importer."

Replying to questionnaire from the Liverpool Land Values League, Councillor W. H. Ledsom, Liberal, Fairfield, said "yes" to all, and Mr. Graham White, Liberal, Birkenhead, wrote: "My answer to your questions is in the affirmative. I have already dealt with some of them in the course of the Election and they are part of the policy of my party."

In the Handsworth, Birmingham, division the Labour, Liberal, Communist and Independent candidates were respectively C. R. Bence, Mrs. Barbara Lewis, Mrs. J. Eden and Norman Tiptaff, last named being ex-Mayor of Birmingham. Mr. John Bush, hon. secretary of the Midland Land Values League, writes that all these candidates professed to be in favour of Land Value Taxation, but Mr. Tiptaff was the only one who definitely advocated the reform, the others only mentioning it when obliged to by questions asked. Mr. Bush took the chair for Mr. Tiptaff at meetings and gave him whole-hearted support. Others who on being canvassed affirmed they favoured the Land Values policy were C. J. Simmons, Labour, Birmingham West, V. Yates, Labour, Ladywood; and in Stourbridge both A. Moyle, Labour, and Lit-Col., R. K. Brown, Liberal.

NOTES AND NEWS

Congraturations to ARTHUR W. ROBBLCK on his appointment as one of the fifteen on his appointment as one of the fifteen new Senators in the Canadian Government, as announced (with his picture) in the Toronto Daily Star of April 19. Senator koebuck is the retiring M.P. for Trinity and is former Ontario Attorney General. The Prime Minister, Mr. Mackenzie King, wrote to Mr. Koebuck: "It alrords me very great pleasure to let you know that his excellency the Governor-General has approved your appointment as a member of the Senate. May I extend to you my warmest congratulations on this well-merited recognition of tions on this well-merited recognition of your public services and my best of wishes for long continued service to our wishes for long continued service to our country as a member of the parliament of Canada." Mr. Roebuck is an outstanding personality in the movement in Canada for Land Value Taxation and Free Trade. He is one of the "Internationals" who sent cabled messages acclaiming the candidature of Mr. Achler Mitchell in Eatler and Markey acclaiming the candidature of Mr. Ashley Mitchell in Batley and Morley. In a following letter he wrote: "Mr. Ashley Mitchell is very well known in Canada, where he has done business in the woolien trades for a number of years. His business has brought him to Canada and frequently to Toronto. Here has made a host of friends. . . The fact that he is here and will speak to us is sufficient to obtain an audience at any fact that he is here and will speak to us is sufficient to obtain an audience at any time of the year. In this part of the world we say that an English Liberal is the inest work of the Almighty, and this applies in full force to Ashley Mitchell. When we run thus into the superlative we think of true Liberals only, and we have no use for Teries, English or otherwise."

Public Charges Upon Land Values is a 32-page well-produced pamphlet published for the Land Values Research Group by the Henry George Foundation (Australia), 17. Elizabeth Street, Melbourne, C.1. The director of the Research Group is Mr. A. R. Hutchinson, B.Sc., Melbourne. Copies are obtainable from our offices, price 6d. each, or 7d. by post. It is a welcome publication and most cordially commended, for here again we have abundant practical testimony from the piaces where the system is in operation of the justice and efficacy of assessing taxation upon the value of land with exemption of buildings and other improvements.

The paper which Capt. A. R. McDougal, Blythe, Lauder, submitted to the Conference of the Scottish National Housing and Town Planning Council in June, 1945, has been published as an 8-page pamphlet. It is entitled "The Primary Causes of Bad and Inadequate Housing and Suggested Remedies." This too is very cordially commended. Copies, price 1d each (add postage), from our offices,

Mr. C. W. Lovernoes writes: "In case you don't see the Sunday Times this is just to draw your attention to a little bit just to draw your attention to a little bit of economic wisdom in an unexpected quarter. G. L. Schwarz, a regular contributor, has a short article under the general heading 'Finance and Industry. It is titled 'Postalisation'—a new word to me—and is about the proposal by Lady Bonham Carter and others to house the

Bonham Carter and others to have a flat rate charge for electricity and water all rate charge for electricity and water an over the country. I need not repeat all the article; the final paragraph is the most important, as follows: 'And if it did (put supply everywhere at a flat rate) the local benefits would promptly be discounted in rents. Have the postalisation advocates thought of that?' Of course, it is just elementary; but even a

little common sense is welcome in the general Press, especially under Editorial auspices."

When the business of the Palmers Green and Southgate Ratepayers' Association had been completed (Palmers Green Gazette, May 25), a public meeting followed addressed by the Mayor, Councillor A. E. Lauder. His subject Councillor A. E. Lauder. His subject was "Local Government and Reconstruction." He said with regard to the control of land that he favoured Land Value Taxation, and pointed out that land bought recently by the Southgate Council was eigh; times the price of similar rearby land acquired some years ago. The increase in value was due to the amenities provided by Southgate and therefore the community rather than the private individual should have the benefit.

For the Henry George School of Social Science, Quarter-Master Sergeant E. A. Bryan, at the Military College of Science in Hanley, has formed a *Progress and Powerty* study class. Members of it belong to London, Glasgow, Truro, Widnes and Hertfordshire. After they are dispersed to their homes they will continue with the correspondence course. For the Henry George School of Social

At its meeting on July 4, the Man-chester City Council adopted, by an over-whelming vote, the resolution moved by wneiming vote, the resolution moved by Councillor S. Negoff, declaring that the de-rating provisions (of the 1929 De-rating Act exempting agricultural land from local rates and relieving industrial and freight-transport hereditaments of the country of the rate hundry and three-quarters of the rate burden) pre-sent an unjust and anomalous anachronism, imposing unfair discrimination in favour of sections of the com-munity who do not need the discrimina-tion extended to them whilst creating hardship and a sense of injustice among the remaining sections of the community, particularly the shopkeepers and householders. It was resolved to transmit the resolution to the Association of Municipal Corporations.

cipal Corporations.

As previously reported, a recommendation of the Land Values Committee of the Manchester City Council which recently discussed the rating question was that "the Government should set up an expert committee to advise them whether a prima facie case exists for making a valuation of site values, either rationally or in respect of typical areas, with a view to determining whether the introduction of the rating of land values and the abolition of the present rating and the abolition of the present rating system is in the public interest."

This recommendation was supported

by the Association of Municipal Cor-porations and was conveyed by them to porations and was conveyed by them to the Government. In a written reply. House of Commons, May 15, Mr. Willing, Minister of Health said he was not prepared to entertain the suggestion.

By arrangement with the Yorkshire Land Values League, the Rotary Clubs at Wombwell and Nelson were addressed by Mr. P. V. Oliver and Mr. F. Bentiley and, especially at the latter, the sales of literature were good. At a committee of the League, held before the Election, all present undertook to canvass the candidates in the constituencies where candidates in the constituencies where Many members of the they resided. Many members of the League gave particular service in Batley and Moriey, supporting Mr. Ashley Myrchell's candidature. The Manchester Land Values League reports Rotary Club engagements at Manchester and Clitheroe (with excellent report in the local Advertiser) addressed by Mr. A. H. Weller and at Swinton by Mr. D. J. J. they resided.

OWEN. Other Manchester League meetings were with the Heaton Moor Co-operative Guild and the Stretford Discussion Group (Mr. D. J. J. Owen) and the Droylsden Discussion Group and the (Mr. J. C. Owan). Publicity by Manchester League members include a contributed article "The Rights of Man," by A. H. WELLER, in World Service, and "Derating, a Subsidy to Swell Profits," by Councillor S. Nesdoff, in Public Service; also letters from D. J. J. Owen in the Manchester Guardian, Mrs. F. G. Sumner in the Clitheroe Advertiser, and A. Brown and "Porcupine" in the Warrington Express.

For twenty-five summers Mr. H. B. Hosson has entertained his Manchester League friends at an annual garden party at Park Hall, Derbysnire, and his previous residences. This year's party at Park Hall on July 14 was favoured with giorious weather and the company was indebted to their host for a delicit with glorious weather and the company was indebted to their host for a delightful afternoon spent in ideal surroundings, in which, despite the attractions of the swimming pool and the Hall itself, members found time for useful conference. It being Mr. Hobson's wish that the gathering should also benefit the League financially the usual charge was made for refreshments and the proceeds given to the Treasurer.

the Correspondence from George School of Social Science, Liver-pool (Secretary, Miss McGovern, 74 Os-maston Road, Prenton, Birkenhead) offers good hope of meetings and classes being arranged for the Autumn session. For

arranged for the Autumn session. For example, the Birkenhead and District Co-operative Society have asked for copies of the prospectus, their intention being to circularise their Women's and Men's Guilds, also their Youth Groups. The next meeting of the Crosby Henry George Fellowship will be held, 48, Kingsway, Waterloo, on August 16, Mr. W. J. Foley giving a criticism of Bernard Shaw's book Everybody's Political What's What. At the May and June meetings, Town Planning was thoroughly discussed in two able papers for and against, given in two able papers for and against, given respectively by Mr. A. C. Wilkinson and Mr. Edward Stephens. During the General Election members of the Group attended a number of meetings and asked questions of the candidates.

Mr. Isaac Mackenzie, in a communication from the Highland League for Land Values Taxation, quoted the Election Address of Mr. Nen. MacLean, in which it was stated that peace can only be actively protected by mediation, international discussion and arbitration, supported to a leaf reserve by sufficient grand. ported as a last resort by sufficient armed forces by the peaceful nations to impose their desires for peace on "warmongers"; and Mr. Mackenzie added: "Why not free commerce internally and externally then 'armed forces' would not be necessary; it is quite obvious that war never brings peace, one war breeds another war; the only way to peace is to remove restric-tions on production and exchange, then war would be impossible."

Mr. A. B. McGovern asked questions of and had several interviews with Mrs. Barsara Lewis, Liberal, Handsworth (Birmingham), who said she favoured the taxation and rating of land values. "I have undertaken," Mr. McGovern writes, "with about two dozen young people to revive the Liberal spirit in Handsworth and have a meeting of The Handsworth, and have a meeting on July 13 to make an agenda for discussions and talks on social, economic and political questions from all angles."