LAND & LIBERTY

MONTHLY JOURNAL FOR LAND VALUE TAXATION AND FREE TRADE

Forty-third Year.—No. 505.

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Getting Used to It

Speaking at Oxford on 15th May, Sir William Beveridge, chairman of the Unemployment Insurance Statutory Committee, said that the country must get used to the idea of having a million and a half unemployed. It was probable that during the next eight years the unemployed would fluctuate somewhere about 163 per cent, and less after that.

Sir William Beveridge is one of the leading lights of the London School of Economies, and in pre-war days wrote a book on unemployment. The only contribution he appears to be able to make to the solution of the problem is to say: "I do not think we know nearly enough about the unemployment in the industries in what localities they are, and the individual cases."

Apparently there are no economic principles to be applied. We must go on collecting statistics in the hope that some day some one will put a meaning to them

Does it not occur to Sir William that the creation of monopolies in the production and selling of many articles such as milk, potatoes, sugar, steel and so on for the purpose of curtailing supplies and raising prices must lead to unemployment? Does it not occur to him that tariffs, quotas and restrictions for preventing the free flow of trade and raising prices must create unemployment? Does it not occur to him that the holding out of use of land, without which nothing can be produced, must lead to unemployment? Or must one and a half million people remain unemployed in order that a few people may exploit the rest of the community?

Memorial to King George

The King George National Memorial Fund has announced that the memorial is to take the form of playing fields in towns and villages all over the country and a statue on a site adjoining Westminster Abbey. Lord MacMillan, the chairman of the Executive Committee, stated that the scheme had the great advantage that if the funds were adequate the benefit would be distributed throughout the country. He added: "It has also the great advantage that it will attract gifts of land as well as money, we hope. There must be many landowners at the present time who are finding landowning a liability rather than an asset. This will be an incomparable opportunity for them."

It will be interesting to see whether the landowners wait to see whether the funds are adequate to purchase their land and thus afford them an "incomparable opportunity" of getting a good price or whether they will donate land to the fund. It is somewhat unusual to find any talk of land being a liability when there is a possibility of public purchase. Only when there is a prospect of taxation is it a liability; otherwise it is a most valuable asset.

Doubts about De-rating

In recent months a number of local authorities have expressed anxiety about the system of de-rating which has exempted agricultural land completely from local

taxation and factories and railways to the extent of three-quarters. It is significant to see this matter referred in the presidential address of Mr Leonard Lyle at the annual conference of the National Chamber of Trade on 18th May. Mr Lyle said that a substantial body of opinion was in favour of revision. He referred to the tariff protection enjoyed by many industries and to the inequity to other ratepayers of casting on them the burden of rates formerly borne by the de-rated industries. The additional burdens imposed upon local authorities by Parliament and the decisions regarding the liability of railway companies for rates were other reasons why the whole basis of rating should be thoroughly investigated.

Although no positive suggestion was made for reform, we welcome this evidence that the question of local rating is scriously exercising men's minds. The more it is considered the more evident it will become that the rating of land-values is the only practicable alternative.

A Tory Leader's Protest

Last month we reported, in part, the outspoken declaration by Sir Benjamin Dawson, on 24th April, speaking as Chairman of the Bradford Conservative Association. He condemned the Government and the Conservative Party and the Churches of all denominations for their great silence regarding the poverty caused by unemployment. He said that the time would come when great personal wealth, if there was poverty in the land, would be considered a sure passage to eternal damnation. Sir Benjamin's philosophy is at fault, for it is not a case for censuring anyone for being super-wealthy, as if his wealth were the cause of his neighbours' poverty—as if he were criminally committing a theft deserving that his soul be consigned to everlasting Hell. It is right enough to call the Government, the Conservative Party and the Churches to account for the conditions that divide wealth so unequally, but in blaming the beneficiaries Sir Benjamin is no further advanced in thought than those who have heretofore attributed poverty and unemployment to the laziness, incompetence, or the thriftlessness of the victims. What is his own solution? It comes appropriately enough from a Conservative leader, who has thus eased his conscience by so much blowing off of steam. He says -reduce the hours of work so as to "divide the available work among the workers," but to keep up the standard of living "there must be no reduction of wages."

More Work or Less Rent?

We pass on to Sir Benjamin the strictures he has laid upon others—that visiting the slums of Leeds as he did, he is just as guilty a member of the conspiracy of silence as anyone else. He must know the enormous tribute the inhabitants there have to pay for the use of land. He must know that even if the specific of "spreading out the available amount of work" could provide employment for the unemployed without loss to the employed, the rent of land would not be reduced by one penny. On the contrary, for permission to work

somewhere or anywhere, or to live in any spot, the labourer must first come to terms with the owner of land—and always.

Very charitable are those who would "give work" to those who need it in order to buy bread. It never occurs to them, apparently, that if you own the ground on which the work must proceed, the rent of it will keep you comfortably outside the labour exchanges and not ticketed as one of the unemployed, although you work not at all. Sir Benjamin thinks in terms of a society that has no parasitism in it, no monopoly, no privilege and no injustice, taking now from the people and from the producers of wealth that which rightfully belongs to them. The land question-no, the Conservatives are not talking about that; nor mayhap the Churches, and certainly not the present Government. What about Sir Benjamin? Instead of denouncing the laws that protect and endow the land monopoly and that cause the poverty, which is an institutional cause, this mentor takes safety in flight—curb your acquisitiveness you who grow wealthy, even in your sleep; and as for the unemployed, write on the banners "it's more work we want!" Sir Benjamin is to be envied when, seeing further, he catches the glimpse of the laughing waters lit by the sunshine of economic freedom. We hope he may yet get that inspiration.

Question Time

Under this heading The New English Weekly, the organ of the Social Credit movement, answers the inquiries of those who are endeavouring to understand its policy. In its issue of 7th May the following question and answer appear under the heading "Land":—

How would you deal with profiteering in land values?

The introduction of the Social Credit Proposals would, in Major Douglas's view, as expressed in the Draft Social Credit Scheme for Scotland, necessitate the State (or the Crown) re-asserting its theoretical right to the whole of the land, by prohibiting its passing from one person to another by sale, except through a Land Office empowered to determine whether and upon what terms the transfer would be allowed.

Such Office might operate somewhat as the Inland Revenue now operates, legal title requiring the Land Office stamp in addition to the impression of the stamp duty required by law.

This seems to be the stock answer which advocates of social credit give to those who ask how the benefits (if any) of that policy can be prevented from passing to the landowner in the shape of higher land values. It is hardly necessary to point out that the question is not answered. The proposal of preventing people from selling land merely means that it will remain in the hands of its present owners, but it contains no means of preventing them from realizing higher values by means of higher rents. The two or three large landlords, for instance, who practically own the whole of Cardiff will not be perturbed at this proposal. So long as they have the land and can draw its rent, they will not mind much if they are told that they must not sell it to someone else.

TWO NEW PAMPHLETS

THE STUDY OF POLITICAL ECONOMY

By Henry George

LAND AND TAXATION: A Conversation between Henry George and David Dudley Field Price—ONE PENNY EACH

SPEAKER'S NOTE BOOK

The King George Memorial. One of the sites suggested for a statue to King George V. was Abingdon Street, Westminster, across the road from the House of Lords. It is a row of very old houses. In the House of Commons, 16th May, Sir William Davidson urging the Parliament Square site for preference said that the Abingdon Street scheme would cost nearly half-a-million. For the houses? We think not. It is pure land value.

Builders Know It. Five reasons were given by Sir Thomas Keens (Daily Express, 6th May) for the reduced profits in 1935 of the Ideal Building and Land Development Company. The first was the rapid rise in land values. Sir Thomas agreed that the peak demand for houses had been reached in certain areas. He means, at the prices that are demanded for them. It is the "land boom" again. The land speculator with his five-league boots has overtaken the builder and so the depression sets in.

The Highlands Problem. The Glasgow Herald of 14th May says that the problem of the Highlands has been engaging the attention of the Secretary for Scotland, Sir Godfrey Collins, and Highland M.Ps. are giving their minds seriously to constructive suggestions. New ideas will be welcomed as distinct from the mere paying out of Government grants. Here is one; at least it is a hint, and it comes from Mr William Adamson, Sir Godfrey's predecessor in office. When asked in the House of Commons, 14th May, why no part of the large quantity of land reported by the Committee on Deer Forests as suitable for smallholdings had been made available, the answer was because it costs too much money.

Contrasts up North. The tales about the distress in the Highlands of Scotland cannot all be true. We note in the Glasgow Herald, 16th May, that the sale of the sporting estate of Dunlossit, Islay, is advertised—14,450 acres at £23,000 with a small mansion house. The buyer has the prospect of bagging 600 grouse, ten stags, 500 wild pheasants, and varied shooting. He will own salmon and sea trout fishing, also a fishing lodge, also hotels, cottages, shops, twelve farms and a rental of £1,680.—It seems a rich island but still the desperate conditions of the people—the ordinary people—in these parts speak for a hearing.

Man Proposes but the (Land) Lord Disposes. The Curnock Town Council were given powers some time back to acquire land in Car Road compulsorily from the estate of Lord Bute (Messrs Mountjoy Ltd.) for erecting 100 houses. The Ministry of Health wish, for a better lay-out, that only 80 houses be erected. So more land is needed and the Council request 5 additional acres from his lordship, the Marquis, but he arrogantly replied through his factor to the effect that it is not his pleasure to consider the application before the houses are erected. Talk of dictatorship. The Council have no alternative but to go to the expense and trouble of compulsory purchase, if their request of the lord of the earth is not granted.—See the Glasgow Herald, 13th May. Poor, radical, ill-housed Scotland; what arguments it provides for a drastic measure of land-value taxation.

The Economic Planning Mad Hatter. The Glasgow Chamber of Commerce Monthly Journal, May issue, must be pulling someone's leg or it thinks its readers are absolutely dense. It praises the natural advantages of Scotland, its rich and varied soil, its large coal reserves, its splendid sea fisheries, its access to the great market of Southern England, and so on. Then comes the banality: "That a country possessing these splendid advantages should have distressed areas, rural depopulation, an

unemployment rate of well over 20 per cent, and a public assistance burden twice as heavy as that of England is a very serious reflection on Scotland's organizing capacity. The italies are ours.

On the Fringe of London. The West Middlesex Gazette, 18th April, supplies this item for our Speakers' Note Book: "It is not many years ago that the suggestion that an acre of land at Greenford would be worth nearly £2,000 would have been laughed at. The modernization of the district has progressed by leaps and bounds, and with each leap or bound the price of land has increased. Eight acres have just been bought in Greenford for a sum approaching £16,000 as a site for the erection of houses." And not a penny in local taxation being paid by the proprietors while they were thus growing rich "in their sleep."

Leeds.—A scheme denounced. The Yorkshire Evening News and the Leeds Mercury have plentifully described the proposed land deal which the Leeds City Council nearly completed for 370 acres lying out at Cookridge, at a price of £56,275. So many public protests were made against this extravagant figure, that although the City Council early in March confirmed a recommendation for the purchase, the Conservative majority have since met and have decided to rescind the resolution. Alderman C. V. Walker, the Conservative leader of the Council, stated (Leeds Mercury, 17th March) that "the original intention in seeking to acquire these sites was not to make use of them immediately for housing or for any other purpose of the Corporation but to hold them for development at some future date." In fact it was to have been a case of municipal land speculation, as injurious to the public weal as any private speculation. It is farm land and this blight is now upon it in any case. The Council is condemned as enemies of the people which plays at this game when it should be demanding the right and the power to end this traffic, as it would be destroyed if public taxation was levied on the true value of the land. Till then, Leeds and all our towns and cities will be ring-fenced by monopoly.

Cambridge Colleges.—Purchases of estates by two Cambridge Colleges are referred to in Country Life (21st March). Trinity College has bought Shellwood Manor, an estate of 400 acres near Dorking, and Peterborough has purchased an estate on the Dorset coast not far from Bridport. Reference is made to the fact that a farm belonging to the colleges of Gonville and Caius whose rental value in 1534 was £9 12s., now brings in an income of £150. No doubt they have some expectation that the present purchases will have similar happy results for their revenues. But has not the time arrived when these seats of learning should pay some heed to the fact that land values are not due to the owners of land but to the community, and that the community will one day claim its rights?

PORTSLADE'S HOUSING PROBLEM

At a meeting of Portslade (Sussex) Urban District Council on 12th May a proposal to repurchase some land adjoining the cemetery which had recently been sold by the council was discussed. Mr Lees said (according to the West Sussex Gazette) that it was the only centrally situated land available. There were over 200 houses empty in the urban district because tenants could not afford to pay the rents demanded. Major Whitehead calculated that it would cost them £8,500 to repurchase the land or something like £10 a foot frontage. They could not build council houses at that figure. Mr Yorke said that for many years the land had not brought in more than £20 a year. The proposal was defeated.

THE FORTHCOMING INTERNATIONAL

Invitation to All Our Readers

As already announced in Land & Liberty, the Fifth International Conference to Promote Land Value Taxation and Free Trade will be held in London on 2nd to 5th September, 1936. Most cordially we seek your sympathetic interest and support.

The plans for the Conference are now being prepared by the Arrangements Committee and the complete programme will be issued in due course.

The Conference meets at a time when the minds of all the peoples are affrighted by the spectre of war. Never was there a greater call for action to those who insist that this dread terror can only be banished, and the path to peace and prosperity only found, if natural resources are thrown open to all men without distinction of race or nationality, enabling them to produce, enjoy, and exchange the fruits of their labour free from penalty or exaction.

Nothing is clearer than that the twin curses of the human family are poverty and war; and poverty as well as war is the result of economic dislocations

which are unnatural and unnecessary.

Therefore, the leading feature of the Conference will be the sessions on the "Economic Causes of War and Industrial Depression." Invitations will be issued to societies and organizations standing for peace and social reform who, even if they do not send delegates to hear a fuller exposition, will have presented to them a concise statement of our case in the literature accompanying the invitation.

Another important feature will be the sessions on the "Practical Application of the Land Value Policy," with illustrations from experience in New Zealand, Australia, South Africa, Western Canada, Denmark, Pittsburgh and other places. To these sessions delegates will be invited from municipalities and associations of local authorities, among them the many British cities and towns that have joined in demanding the necessary legislation.

The Henry George Commemoration will be celebrated on the anniversary of his birth, 2nd September. Other sessions will be devoted to the status and development of the movement in all the various countries and on the educational work that is being done and should be done to promote it. Papers relevant to the subjects dealt with at each of the sessions as above will be presented for discussion.

The General Meeting of the members of the International Union, who are the conveners of the Conference and responsible for its official declarations, will take

place on 4th September.

The special object of this preliminary letter is to enlist your adherence in advance because it will be of the greatest assistance to the Arrangements Committee to have the register of members (both attending and non-attending) compiled as soon as possible.

The Conference Membership fee is Ten Shillings, which may be sent now or at a later date, if more convenient. Membership fee for the Conference entitles you to one year's membership of the International Union itself, if it is your wish to join the Union.

Your interest is also sought in the matter of the expenses the Conference will involve, for which the Union will be responsible, and any special donation you may be able to give towards the funds of the Union will be greatly appreciated.

Remittances may be made payable to the Treasurer, Mr Ashley Mitchell, 94 Petty France, London, S.W.I.

Invitation as above has been sent by letter post to all readers on office mailing lists. It is addressed now by this reprint to all others as well, who are asked to accept the invitation as personal to them.

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THE ARMS RACE

Call it what we may, it is evident that another era of competition in armaments has commenced. In this country a new Ministry has been created for the purpose of expanding our preparations for war on a large scale and with the utmost rapidity. In other countries similar preparations are taking place. Yet the whole idea of war is abhorrent to the ordinary man. Is there one of us who would cast a vote for it if the question were put to him?

Preparations for war of such magnitude imply an acute apprehension of its imminence. Wars do not take place without causes. If governments believe that forces are at work which are likely to lead to war, it is their imperative duty to work for the removal of the causes and to build up armaments will certainly not do that. On the contrary it withdraws attention from the causes and increases the likelihood of conflict.

What are the causes? Partly perhaps the desire for prestige, the longing for power, or in blunt language a species of national vanity. But it may well be doubted whether this in itself is sufficient to determine any people to resort to war, unless it were backed up by other arguments. These other arguments are mainly economic. They are the plea of overpopulation, that certain countries are unable to provide from their own resources food and livelihood for their people, that access to raw materials is denied them, and that opportunity for emigration is lacking.

That genuine overpopulation need exist we entirely deny. The Malthusian theory sounded plausible a hundred years ago, but in the light of the facts of to-day it is nonsensical. The tide has turned in the other direction and the complaint now is of overproduction, crystallized in the paradoxical phrase that "we are poor because we produce too much."

If people are starving now it is not because Nature is niggardly, but because man-made institutions prevent men from availing themselves of the bounties of Nature. Even in the 'forties, when Irish peasants were starving, the corn that might have fed them was exported to pay the rent of English landlords. If people are starving to-day, is it not still in order to keep up rent for landlords? In this country the price of most important foodstuffs has been raised for this purpose. In France and Germany high tariffs are in some cases raising the price of food to double the world price.

Moreover, can any of these countries complain of overpopulation while there are great estates held by a small minority of the population, employing relatively few people and producing much less than could be produced by intensive cultivation in small farms?

That overpopulation is not the cause of poverty is self-evident when we compare one country with another. The need for expansion is claimed on behalf of Italy, Germany, and Japan. But Great Britain is much more densely populated than Germany. Is Britain overpopulated, and must we also strive for still more colonies as a remedy? Take on the other hand the United States where unemployment is rampant, but does anyone allege that the United States is overpopulated?

It is, therefore, clear that the first duty of every government is to take steps to secure the development of the natural resources of its own country, to give its people the opportunity of working them, and to ensure that their value is shared by all its inhabitants. The building of colossal armies, navies and air forces will do nothing to help in this. On the contrary it can only impose heavier burdens upon those who are suffering from the effects of present economic maladjustments, and increase the unrest that leads to war.

But it may be said that some countries are highly dependent upon raw materials which can only be obtained abroad. This is true, but true in greater or or less degree of all countries. There is none which is not dependent for some of the raw materials of modern industry upon other countries. The first step is evidently to break down the tariff barriers which in many cases are preventing the purchase of materials in which a country is deficient, and which in all cases are accentuating the difficulty of international payment. Quotas and exchange restrictions must also go, for they are simply adding to the shortage of essential imports.

Nevertheless, it is not sufficient to remove the barriers upon trade, while the production of raw materials may be curtailed in the exporting countries and excessive prices demanded for them. We know that in fact the export of materials has in some cases been hindered by the imposition of export duties. In other cases restriction schemes have been instituted to curtail the supply and raise the price of commodities. Notable examples are tin, copper and rubber. Attempts have also been made at various times to control the supply of potash, nitrates, lead and other articles. Although the competition of substitutes or supplies from outside the combine have put a limit upon the increase in price, such schemes are clearly detrimental to the general interest not only of the countries which are deficient in such materials but of the majority of the people in the countries of supply. All such restrictions should be abolished.

Finally we come to the restriction of production by reason of denial of opportunity to exploit natural resources. In some cases monopolistic concessions have been granted, and in all cases the system of private land monopoly puts the power to control the use of natural resources in the hands of the fortunate few who are the owners of them.

The primary effect of this is to impoverish the mass of the people in the country concerned, but its secondary effect is to curtail the supply of raw materials for export.

The transfer of colonial possessions from one country to another will not put an end to this, for all countries (except Russia) in greater or less degree uphold the system of private monopoly of land.

The nations must be brought to realize that the world is economically one country. This need not detract from national independence. Each country may preserve the form of government which it prefers. But each must learn that in upholding a monopolistic regime, based upon monopoly of land and fortified by tariffs, quotas, and restrictions upon the production and exchange of commodities it is inflicting an injury

in major degree upon its own people and in lesser degree upon the peoples of all countries. F. C. R. D.

HOW THE NATION IS TAXED

The Financial Statement issued on Budget day, 21st April, estimated the revenue for 1936-37 at £798,381,000 plus £26,500,000 from motor vehicle duties apportioned to the Road Fund, equals altogether £824,881,000. The main heads of this revenue were shown officially as follows:—

·	£
Inland Revenue	433,000,000
Customs and Excise—	
Customs £207.525,000	
Excise 110.000.000	
Total Customs and Excise ———	317,525,000
Motor Vehicle Duties—	,,
Exchequer Share 5,000,000	
Apportioned to Road	•
Fund 26,500,000	•
	31,500,000
Post Office net receipts	11,256,000
Other revenues: From Crown Lands	. , , ,
(£1,350,000); from sundry loans	
(£5,000,000); Miscellaneous (£20,000,000)	1
and surplus transferred from Road Fund	91 600 000
(£5,250,000)	31,600,000
	£824,881,000
	#04±,001,000

A further analysis of these figures shows how much will be derived from taxation of a direct nature and how much from indirect taxation, including in the latter the profit of the Post Office which is virtually a tax levied by a State monopoly on the consumer. The total tax-revenue is thus made up:—

FROM TAXES OF A DIRECT NATURE.

From Taxes of a Direct 1	Natu	RE.			
		£			
Income and Sur-Tax		315,500,000			
Estate Duties		89,000,000			
The old (1692) "Land Tax"		750,000			
Recovery of arrears of tax on excess pr	ofits	•			
and Corporation profits (now repeak		750,000			
Total Direct Taxes	•••	£406,000,000			
On Transport—		£			
Duties on motor spirit and					
oils £48,000	*000				
Vehicle Duties 31,500					
		79,500,000			
On Spirits, Wine and Beer, including lice	nces	107,215,000			
On Tobacco		78,150,000			
On Entertainments		7,400,000			
All other Customs and Excise, inclu	ding				
£34,700,000 for the new General Tariff and					
Ottawa duties; also £21,730,000 on		`			
sugar, etc. ("Breakfast Table" dut					
also £5,000,000 on imports from Irish	Free				
State; also silk, matches, etc. etc.		76,760,000			
Stamp duties		27,000,000			
Profit on the Post Office	• • •	11,256,000			
Total Indirect Taxes		387,281,000			
Add Direct Taxes		406,000,000			
TOTAL TAX REVENUE	•••	£793,281,000			
•					

The indirect taxes will make up $48\frac{3}{4}$ per cent of total tax revenue as compared (by the same classification) with 43 per cent in 1930-31 before protectionist

policy imposed its new burdens on trade and the consumer. And into this reckoning is not taken those extra taxes which although they do not pass through the Treasury are nevertheless a burden on the consumer; the wheat levy, for instance, and the increased prices arbitrarily brought about for the sake of producers and at the cost of consumers by the marketing schemes for bacon, potatoes, hops and milk.

Total taxation in 1936-37 at £793,281,000 is £71,219,000

more than it was in 1934-35.

ERRATUM.—In last month's issue, page 70, first column, line 5, for £517,000,000 read £317,000,000.

FACTS ABOUT COAL MINES By C. A. Gardner

South Wales is well represented in its public administration by men and women who support the principle of the taxation of land values, and it has to be admitted that there is no area of this country that has had more grievous cause for protest against the unjust exactions of the landowners. Despite the severe industrial depression which has thrown over 200,000 out of employment, and the consequent heavily increased burdens of the local authorities, the landowners continue to exact their unjust toll from the efforts of the community.

A remarkable indictment is made against them in the lately published report of the Statistics of the Mining Industry for 1935. One of the "shibboleths" most frequently heard these days is that the burdens of high rates are strangling industry, but the outstanding facts of this report under two headings show how misleading this cry is.

Taking the seven largest coalfields in this country we find that the amounts contributed towards local rates is less than one penny per ton, while the amount contributed to rents and royalties reaches in South Wales nearly eightpence per ton!

The details will make interesting reading:—

		•	_
		RATES	ROYALTIES
		PER TON.	PER TON.
		\mathbf{d} . £	\mathbf{d} . £
Derbyshire		0.71— $33,292$	4.14— 194,877
Durham		0.81 - 105,392	5.19 - 672,625
Scotland	• • •	0.27— $33,735$	5.55— $694,690$
South Wales	• • • •	1.35 - 193,176	7 50—1,077,310
Lancashire and			
Cheshire		0.73— $42,348$	5.08 292,968
Northum berland		0.58 - 33,732	5.12-295,531
Yorkshire		1.02 - 176,945	4.55— 784,771
Totals		£618,620	£4,012,772

Therefore, with all the multifarious expenditure that has to be borne by the various public authorities, County and Borough, Urban, District and Parish Councils, the whole amount contributed towards local rates in the seven largest coalfields only amounts to £618,620 while the unjust landowner demands from the industry, even in these times of dire distress no less than £4,012,772.

South Wales has a very special grievance in the fact that while the average of rent and royalty in the whole country is about sixpence per ton, in South Wales the average is about eightpence per ton.

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^{*} This figure includes the tax on kerosene, lubricating oils and other oils not necessarily used for transport, the revenue from which in 1935-36 was about £2,500,000.

IN PARLIAMENT

FINANCE BILL

In the debate on the Second Reading of the Finance Bill on 20th May, Mr H. G. McGhee (Lab.) said: My view is that those who own the country ought to pay for its defence. After all, the great mass of the people of this country own hardly a square yard of this land. The Chancellor of the Exchequer told us this afternoon that we could not possibly find money for increased social services. His predecessor in that office told us that if we liked to pay a 3d. tax on land values we could raise £60,000,000 at once. This huge source of revenue from land values created by the community ought to be taxed to pay for this huge expenditure. After all, it is their country, they own it, and they ought to be expected to pay a considerable proportion for its defence. The Chancellor of the Exchequer takes the other way. He has taken the Road Fund, increased the taxes on the commodities of the poor people and imposed additional Income Tax; but that untaxed source of land values he never thinks of touching. Here are huge resources which he could usefully tax and which could have widespread effects, other than as a mere fiscal reform, in bringing some measure of happiness and prosperity to the people of this country.

TITHE BILL

In the discussion on the Money Resolution, 22nd May, Mr McLaren (Labour) said: During the War because the German submarines saw to it there was no foreign competition. Having a restricted market, prices rose, and the tithe rose, but on the top of all that this House passed the Corn Production Act, 1917, giving to the farmers a guaranteed price for corn. What happened as the result of the guaranteed price which was fixed in 1917? The values of the land rose. Landowners went to their tenants and compelled them to buy the land practically at the point of the pistol during the rule of the Corn Production Act. They told the people that they had either to buy the land or get out, and many of these people who had been associated with land for years, bought the land at the high prices established by the Corn Production Act ruling at that time. It was one of the most vicious chapters in the history of landlordism in this country. The occupiers, taking over their land because there was no alternative except to get out, had to pay extortionate prices created by the action of this House in passing the Corn Production Act.

When we removed the Corn Production Act in 1922 down came the value of the land. The security given to the landlord disappeared and the value of the land dropped, but these small men were held to the price they had promised to pay and were mortgaged up to the hilt. They were faced not merely with the high prices which they had to pay for the land which was heavily mortgaged, but with the heavy indemnity of the tithe

rentcharge.

We are proposing not to standardize tithe but to put an end to the existence of tithe by the method so long adopted in this House of compensating the brigands who have been filching money out of the public pockets all these centuries. This is a very serious affair. If the truth were spoken bluntly in this House, it is not the tithe-owners who should receive compensation but the people who for all these years have been paying tribute.

CROWN PROPERTIES, WHITEHALL

The lands upon which the new Government offices in Whitehall are to be built are being transferred by the

Commissioners of Crown Lands for a capital sum of

£1,355,500.

In reply to a question by Mr Will Thorne on 14th May, Mr Elliot (Minister of Agriculture) said: The annual rack rent paid to the Commissioners of Crown Lands for Montagu House (which is held under a building lease granted as long ago as 1870), Gwydyr House, Richmond Terrace and mews, and 85, Whitehall, is £14,363 5s. The annual value of these properties upon which rates, or contributions in lieu of rates, are paid is £13,358.

(The price is therefore over 101 years' purchase of the value on which rates are paid.)

RATING SYSTEM

Mr Hollins asked the Minister of Health, on 7th May, whether he is aware that a conference has been held in Stoke-on-Trent, when representatives from 60 local authorities were present, to consider the present rating system, and passed a resolution expressing the opinion that the existing system is inequitable and should be carefully considered in all its aspects, including the question of land values, and amended to meet present-day conditions; and whether he will be prepared to receive a deputation from the local authorities on the subject of the resolution?

Commander Southby: I have been asked to reply. My right hon. Friend is aware of this resolution. He will, of course, be prepared to consider any representations in support of the resolution which the local authorities may wish to make, but he does not think that at present any useful purpose would be served by a

deputation.

LONDON LAND VALUES

Mr McLaren asked the Minister of Health, on 14th May, whether he is aware that, owing to the development works and general improvements now being undertaken by railway companies, the London County Council, and other city and borough councils, considerable speculation is now taking place in the increasing land values contiguous to these works; and whether he will take steps to recover these increasing values by authorizing local authorities to impose a special rate on land values?

Sir K. Wood: No, Sir. The rating system is regulated by Statute and I have no power to take the action suggested.

Mr. A. Williams Price writes:-

I have spent another day tramping along the Ceiriog Valley, with my tracts and leaflets; I placed a small assortment, together with a couple of copies of Henry George's Justice the Object, in the Ceiriog Institute and Library. The history and the condition of this area present a summary of the general history and condition of Wales: most of the Land Enclosures, the eviction of the independent peasantry, the erection of "the stately homes," the provision of workhouses, and the construction of gaols and asylums came after 1700

Standing on the hillside, surveying the winding, babbling river and the glades devoted to game, sacred game, the lines of Goldsmith rise to my lips and unconsciously I repeat them aloud:

"The man of wealth and pride
Takes up a space that many poor supplied;
Space for his lake, his park's extended bounds,
Space for his horses, equipage, and hounds;
The robe that wraps his limbs in silken sloth
Has robbed the neighbouring fields of half their growth;
His seat, where solitary sports are seen,
Indignant spurns the cottage from the green."

The group of lads playing with a ball on the road overheard me, and I might have had to tender them some explanation for my outburst; at the moment a motor-cyclist scattered the group, and I withdrew.

L. W. ZIMMERMAN

By the death in his eightieth year of Mr Lawrence W. Zimmerman the Movement for the Taxation of Land Values has lost a zealous and able advocate. He was born in Liverpool and later came to Manchester where he was the manager of a life assurance office. He was in general political questions a Liberal, but he devoted himself particularly to land reform and the taxation of land values, and on this subject he made many speeches. He gave a paper on land value taxation to the British Association and wrote many articles as well as a small book, published in 1904 with an introduction by Mr Charles P. Trevelyan entitled The Taxation of Land Values, based upon an address to the Manchester Statistical Society and dealing mainly with the question of local rating.

It was largely owing to his energy that Mr (now Mr Justice) Horridge was selected as Liberal candidate for East Manchester in 1906 and defeated Mr Balfour, the leader of the Conservative Party. In 1910 Mr Zimmerman was invited to contest this seat, but he stood aside in favour of Mr J. E. Sutton, the Labour candidate.

He presided at the Manchester Land Values Conference in 1910, and was closely associated with the work of the Manchester Land Values League. He was one of the now small band of those who had been personally acquainted with Henry George, and some two years ago he gave to members of the league his personal reminiscences of this contact.

JOHN GORDON

Once more it falls to be recorded that the Land Values movement in Glasgow is mourning the loss of one of its most highly esteemed supporters. Mr John Gordon passed away on the 18th May at a ripe old age. after the larger part of a lifetime's association with the activities of the Scottish League. Apart from his abounding enthusiasm for the cause of land reform and free trade, and his clear understanding of fundamental principles in political economy, Mr Gordon was possessed of many personal qualities known only to those who, like myself, were privileged to meet him otherwise than at meetings of the League. In debate his judgments were always sound but never presented dogmatically. In conversation he was, what so few men of strong opinions are, a good listener. His command of language in the purest of good English never failed, and for this reason the drafting of important resolutions or petitions to public authorities was invariably put into his hands. His frequent letters to the Glasgow Herald on the social questions of the day, either above his own signature or that of his well-known pseudonym "Jodon," carried conviction not only because of their closely-reasoned logical analyses, but in virtue of their excellent composi tion. In the local affairs of the Cathcart district in which he resided. I believe his influence in the directing of policy and the formation of sound opinion was universally acknowledged and appreciated.

As to the personal qualities to which I have referred, the most prominent was a delicate sensibility to those cultural and ethical issues in human life which he regarded as bound up with or contingent upon, the political and economic liberty for which he strove so valiantly. During the many conversations I enjoyed with him in the Athenæum Club, with which institution he had been long connected, I discovered in him a fine taste in literature, and when last I saw him he was deeply engaged in a study of Gibbon's Decline and Fall and its bearings on modern problems. It will be remembered that Mr Gordon's wife who was well

known and much respected by the members of the Scottish League, pre-deceased him nearly five years ago, and that the deepest sympathy was then felt and expressed for him in his bereavement. His wise counsel will be much missed, but the fragrant memory he leaves behind him will endure so long as any of his older friends and colleagues remain, and I know that many of these are to be found in the membership of the United Committee and other land-value centres.

ALEX MACKENDRICK.

NOTES AND NEWS

A Parliamentary White Paper issued in May states that of the 1,024,992 houses surveyed in Scotland, 240.961 were found to be overcrowded, and the number of overcrowded families was 269,758. The houses of one and two apartments were found to be overcrowded to the extent of 38.8 per cent; that is to say, 183,281 overcrowded houses out of 472,153. In 57,680 of the 552,839 houses of more than two rooms there was overerowding, or a percentage of 10.4. There was overcrowding in 34,560 of the houses belonging to local authorities. The Paper estimates that 151,368 houses are required to meet the needs of the population, and states that in the next three years 1936-38, local authorities propose to complete 54,756 houses for the relief of overcrowding. Glasgow alone has 75,000 houses over-erowded out of a total of 257,000. As the *Manchester* Guardian, 9th May, in a leader remarks, we can hardly conceive of the desperate conditions in which something like a million Scottish men, women and children must be living.

Mr Bolton Hall writes of Will Atkinson, who died in April: "He was the most successful wholesale propagandist I have ever known. He was successful in producing millions of copies of *Protection or Free Trade*, of *Progress and Poverty* and of others of George's books. No one will excel Will Atkinson's zeal, energy and resourcefulness, devoted to the cause of his friend and leader." The publications produced in such numbers were abridgments of the books in handy pocket-size form and extraordinarily low in price. Will Atkinson was the son-in-law of Henry George.

£100 a Square Yard. Speaking at a conference in Manchester on 30th April, Alderman W. T. Jackson said that land in the Hulme clearance area was valued at £12,000 an acre, an impossible price for housing. Land within half a mile of Manchester Town Hall is worth from £240,000 to half a million pounds an acre, and land in Market Street is worth £100 a square yard.—Daily Dispatch, 1st May.

Days when land in Bournemouth's most central area sold for £5 an acre were recalled by Alderman J. R. Edgecombe, Deputy-Mayor, at the annual luncheon of the Hants, Wilts and Dorset Branch of the Incorporated Society of Auctioneers and Landed Property Agents, in Bournemouth. In 1895 land could be bought at £5 an acre, and 40 years later the same land was worth £5,000 an acre, whilst in the entertainments' centre, in Westover Road, many plots had been sold at £180,000 an acre, and the frontages to those plots were measured to the very inch.—Bournemouth Times, 15th May.

NEW PAMPHLET

WHY THE LANDOWNER CANNOT SHIFT THE TAX ON LAND VALUES

By Henry George

Price—Id. EACH or 4s. per 100.

LAND-VALUE RATING

The advocates of rating reform ought to feel a debt of gratitude to Mr F. C. R. Douglas, M.A., for the work he has just published,* for it is a brilliant exposition of our policy as a practical proposal, capable of immediate application to this country. The author is a member of the London County Council and is Chairman of the Finance Committee of Battersea Borough Council of which he has been a member for many years. Always keenly interested in questions of rating, he is particularly well qualified to deal with this subject which to most people seems so intricate.

His explanation of the broad details of rating practice and how the present objectionable system could be replaced by one, at once more just and more expedient, will appeal with special force to those concerned with rating administration. It ought to be in the hands of every member of a town council, county council or

other administrative body.

But it should appeal to a much wider constituency still. In these days when the annual howl at the enormity of the rates is getting louder and louder, such a book should be widely read and one could wish it were possible to distribute it much more widely than it is

likely to be bought at 2s. 6d.

The chapter on "Definitions" is an excellent, concise statement, and should be read again and again by those who wish to grasp the fundamental principles underlying this reform. Correct definition on this subject is so important that we could have wished this part to be even more fully treated. It does seem as if the ordinary man had great difficulty in grasping the restricted, and at the same time extended, meaning of the words "land" and "rent" in the discussion of economic questions. Yet on a correct appreciation of this depends whether a man is going to stand for freedom based on the recognition of natural rights, or the denial of these rights and the subjugation of everyone to the State.

The chapter in which objections are dealt with is admirable. All these, even to our old friends the widows and orphans, are answered in a succinct and devastating

manner.

We cannot see how anyone can read this book and fail to be convinced of the justice and wisdom of the land-value system of rating. Certainly this is a book to be treasured by the earnest reformer and one which he can ask any of his friends to read, for it deals pleasantly with a subject which the uninitiated usually avoid as dry.

James F. Haxton.

THE PATH TO PROSPERITY

Mr Gilbert M. Tucker has made a notable contribution to Single Tax literature in his book The Path to Prosperity which is written in a fresh, vigorous style. For some generations Mr Tucker's family have been conspicuous in the field of agricultural journalism, and he has knowledge at his fingers' ends that others discover only towards the end of a lifetime. His father was Editor of the County Gentleman, and Mr Tucker himself, since his graduation from Cornell University, has been associated with that journal, and on the practical side has engaged in farm management. He is a keen follower of Henry George, none the less zealous because his understanding has been clarified by business experience. It is a pleasure to watch him handle facts and figures, clothing them in living tissue, thus giving

dynamic force to arguments that otherwise would be dull.

For the reader in Great Britain The Path to Prosperity has a valuable story of the N.R.A. efforts of the U.S.A. Government to improve the welfare of the Nation by the destruction of wealth within the States, and by the prevention of wealth entering from other countries. All nations at the present day are engaged in this form of insanity. Government officials are paid high salaries to organize comparative famines throughout the country by means of tariffs, licences, quotas and restrictions of all sorts in order to exalt prices. The average trade unionist is blind to the fact that by these means wages are being steadily reduced, and that owing to lessened effective demand for commodities there is more unemployment except for bureaucrats.

It is in America that the measures of national dishonesty have been so thoroughly carried out in broad daylight, and students of political economy in Great Britain can find in Mr Tucker's book all the details of currency "management," and of how governments plan prosperity. It is not sufficiently realized that governments to-day are only carrying out the choice panaceas of the State-Socialists, and it is easy while we see the mote in our brother's eye to ignore the beam in our own. Some of the tricks of our National Government have been more skilfully executed under the guidance of our modest Mr Walter Elliot than similar acts of the N.R.A. administration. The latter has aroused the opposition of the Supreme Court, but Mr Walter Elliot's name is scarcely known even to the man in the street so cleverly has he escaped hostility. Americans have a secret admiration for the methods of the gangster. They like to be robbed grandly by force, while we prefer the softer methods of the pickpocket.

Mr Tucker sees the connection between the intense growth of the protective spirit in exchange throughout the world, and the renewal of the armament race, and he understands that free trade cannot be fully beneficial without free production. In a book like Mr Tucker's it is unexpected to find him occasionally talking about taxing land instead of the values of land, and he is more concerned than he need be about the privilege of inheritance. The malignant aspects of inheritance will disappear when the value of land is vested in the public.

JOHN E. GRANT.

A RETROSPECT FROM THE YEAR 2000

Many years ago in one of our leading magazines a series of articles appeared in the form of a discussion between John Beattie Crozier and H. G. Wells on the question as to whether a science of society is possible. Mr Crozier argued affirmatively that such a science is not only possible but necessary, and may be built upon a few obvious postulates, such as disciples of Henry George would readily assent to. Mr Wells, on the other hand, maintained that because of the unpredictability of men's actions and the uncertainty attending future changes in the climate of opinion, no principles that may properly be called scientific can be laid down; and that therefore the best we can do is to dream dreams and see visions of what a perfected society ought to resemble, and work our way to such ideals as rapidly as may be possible. If memory serves us aright it was about this time that A Modern Utopia was published.

Since that forgotten date the dreamers and visionaries have not been idle, though the spirit of the age has favoured the view supported by Crozier. News from Nowhere and Looking Backward are still read with avidity,

^{*} Land-Value Rating. The Hogarth Press, 2s. 6d.
† The Path to Prosperity. Gilbert M. Tucker. G. P.
Putnam's Sons, New York and London. \$2.50.

and the human imagination still insists upon projecting itself into the future and painting pictures of "things as they ought to be." So long, however, as those flights of imagination are along the lines followed in *The Story of My Dictatorship* and by Mr Henry Ware Allen in his little book *Prosperity* * we shall have no occasion to quarrel. The sub-title reads "Achieved by democratic steps" and these words at once arrest our attention.

The book takes the form of a series of conversations carried on from day to day between a grandfather of 85 and a grandson of 17 years respectively. These talks are supposed to take place in the year 2000, and the scene is laid in the transfigured City of Chicago which has now become as nearly as possible an Earthly Paradise. Even its physical features have been transformed. The stockyards and packing-house districts have been removed to many miles outside the city's precincts, and the city itself has been rebuilt in strict accordance with the approved principles of town-planning. Not only have æsthetic considerations obviously governed the process of rebuilding, but by the aid of science every building in the city is "air-conditioned" so as to provide uniform temperatures in summer and winter, and smoke has been entirely eliminated. But the chief change in the aspect of the regenerated city is to be found in the altered relations between its citizens. The violent contrasts between wealth and poverty have disappeared. There are no unemployed, no unmerited poverty, no slums; charitable institutions and police offices have been reduced to the skeleton proportions required; the old order has been abolished and the new is on its trial.

This is Mr Allen's dream, and what interests us in it is that he conceives of the great change having taken place solely as the result of a complete turn-over of opinion in the middle of the previous century in favour of the single tax on land values. No paternalism on the part of authorities is assumed. Every step in the process of regeneration has been democratic—spontaneous—in a word, Natural. The curiosity of the boy concerning the bad old days he has heard of, is satisfied by the prolonged explanations of the grandfather who obviously enjoys the telling of his story. The book should be an excellent one for putting in the hands of young people whose imaginations need stimulation.

ALEX MACKENDRICK.

An arbitration was held at Birchington, Kent, on 28th April, to determine the price of a plot of land acquired by Margate Corporation under a compulsory purchase order. The land had a frontage of 150 feet to the Parade and 18 feet to Canute Road. The owner asked £1,500 but the Corporation offered £750. Part of the land was bought in 1927 for £120 and the remainder in 1934 for £475. Reporting the evidence, the Land Agents' Record, 9th May, says:

"Col. F. G. Turner, District Valuer, gave it as his opinion that £750 was a fair and reasonable price for

the land.'

Questioned by the Arbitrator, Col. Turner said there had been a 100 per cent increase in the value of solid land in the area since 1924, but the value of the land would have increased very little since 1934, since there were very few plots available then.

* * *

The City of London has decided to buy a nine hundred acre site at Fairlop, near Ilford, Essex, for £600,000. This is at the rate of £666 an acre.—(The City Press, 8th May.)

* Prosperity. By Henry Ware Allen. Price \$1.50 net. Published by The Christopher Publishing House, Boston, U.S.A.

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DERBYSHIRE COUNTY COUNCIL

A special notice of motion urging that local authorities should have power to levy a rate on land values led to considerable discussion at a meeting of the Derbyshire

County Council on 6th May.

Admitting some sympathy with the mover of the resolution, the chairman (Alderman E. C. Barnes) pointed out the desirability of a report setting forth the facts of the matter and the motion was withdrawn on the understanding that the Valuation Committee will go into the question.

In accordance with notice of motion Alderman T. Cooper moved: "That this Council is strongly of the opinion that the existing system of rating should be altered and that local authorities should have power

to levy a rate on land values."

Alderman Cooper said that if a house or shop were built with due regard to health conditions and beauty the rating authority brought into play all its resources "to force you into the bankruptcy court." But if they put a conglomeration of sticks and bricks and called that a house, they let them off very lightly. But if they did not use land and prevented everyone else from doing so, they escaped having to pay rates. The persons who were called upon to pay rates were the occupiers of houses or those who kept shops. They had arrived at the position now that the only people who were called upon to pay rates were those who occupied houses or There was a serious contraction in the areas from which they collected rates and many things, such as social services, which required money to be spent on them, were needed, but could not be had without a considerable increase of rates. It was for the Council to find where the required money could be obtained; He suggested that the only just and proper course was to rate land values.

Mr A. Holland, M.P., seconded, remarking that he thought all fair-minded people would view the matter as reasonable. So far a total of 131 local authorities had strongly expressed the opinion that rating was inequitable and should be revised. The party with which he was associated in that Council had pledged itself to improve social services, but however anxious they were to do so they were held up every time at the "halt" sign of expenditure. Health, education, roads, all meant increased expenditure and the raising of extra taxation. The whole question of rating was a most serious matter which was in need of immediate attention. The present system placed a burden on the occupiers of houses and shops and badly needed revision.

Alderman Phipps moved an amendment that the question of rating and land values be referred to the County Valuation Committee and that the Committee be asked to report to the next meeting of the Council.

Mr C. F. White described Alderman Phipps's amendment as "the weakest thing he had ever known for shifting discussion." Something must be put in the place of the present rating system at the earliest possible moment.

Mr Harrison, speaking as one who had experience as chairman of an Assessment Committee, said the rating law was in a state of chaos. New regulations were badly needed. In order to have the report of skilled men on the subject, he supported the amendment.

The chairman, in reference to further discussion, said he was sorry it had been suggested that the amendment was put forward to "shelve" the matter. It was nothing of the sort. The whole subject was a very technical question and he felt that if they had a report at the next meeting any resolution that the Council

passed would have much more weight than a resolution passed that day.

"I have some sympathy with the mover and seconder of the notice of motion," added Alderman Barnes, "but I am not prepared to vote until we have more facts before us."

The notice of motion was withdrawn on the understanding that the Valuation Committee would report

on the matter.

The discussion was well reported in the local press, and the *Ripley Gazette* published letters by Messrs O. B. Sweeney, Austin H. Peake and A. W. Dakers.

The Treasurer of the United Committee acknowledges with appreciation anonymous contribution of £1 to the Land & Liberty "Pound for Pound" Sustentation Fund—postmark Birmingham.

"FREEDOM FOR MOTHERS"

BY JOHN O'KELLY SMITH

Shows what the State owes mothers, and presents a definite, practical plan for paying the debt.

The "Ottawa Citizen," Canada, says:

"The problems of this time, or of any past or future time, manifest themselves in the relations of mother and child to each other and to society in general. But such problems are so tremendous in the study they call for and in the organization needed for their right solution that the would-be reformer usually is content to confine his work for the improvement of human conditions to one phase of the subject. But the author of this book faces this whole complexity of problems and makes his definite proposal for reform.

"The Author's plan is 'a provision by the State to give all mothers equally an income for life.' Nor will he allow such considerations as have ruled in making the mothers' pension laws of many States of the American Union to modify his plan, for he says, 'My understanding of the subject does not recognize that the length of the child's life or the size of the family has anything to do with this recompense.'

"Of course, he faces at once the question that all subsidy proposers must face—where is the money to come from? Evidently he was convinced of the soundness of his plan before he had found an answer to the financial problem involved. He is satisfied that a complete answer is found in the single tax as proposed by Henry George. Undoubtedly Henry George believed not only that a tax on the one item of land values would yield ample income for all the proper purposes of government, and also that a single tax so applied as to absorb the entire current value of land would automatically open opportunities for all workers and would raise wages in proportion with the increase of wealth in the community.

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INTERNATIONAL NEWS

THE INTERNATIONAL UNION FOR LAND VALUE TAXATION AND FREE TRADE, 94 Petty France, London, S.W.1. President: Hon. Charles O'Connor Hennessy. Treasurer: Ashley Mitchell. Secretaries: A. W. Madsen and F. C. R. Douglas.

The Objects of the Union are: To stimulate in all countries a public opinion favourable to permanent peace and prosperity for all peoples through the progressive removal of the basic economic causes of poverty and war, as these causes are demonstrated in the writings of Henry George. Specifically, towards the realization of these objects, the Union favours the raising of public revenues by taxes and rates upon the value of land apart from improvements in order to secure the economic rent for the community and the abolition of taxes, tariffs, or imposts of every sort that interfere with the free production and exchange of wealth.

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NEW ZEALAND

Deputation to the Government— Sympathetic Reply

A flat tax on land and a mandatory system of rating on unimproved value were two matters urged upon the Prime Minister (the Hon M. J. Savage) as essential to the welfare of the Dominion, by a deputation of nearly 40 strong from the New Zealand Land Values League, that waited on him on 19th March. The deputation, which was introduced by Mr R. McKeen, M.P., also asked that statistics showing the working of the land tax should be made public, and that the provision in the Municipal Corporations Act whereby profits from local body trading departments can be applied to reduction of rates should be repealed.

The Prime Minister was attended by the Minister of Finance (the Hon W. Nash), the Minister of Internal Affairs (the Hon W. E. Parry), the Minister of Lands (the Hon F. Langstone), and the Minister of Industries and Commerce (the Hon. D. G. Sullivan).

The Prime Minister gave a sympathetic reply to the deputation's requests, and assured them that they could safely leave the matters concerned in the hands of the Government.

THE CASE STATED

Mr P. J. O'Regan said that although the New Zealand Land Values League was a non-political body he could extend the congratulations of every member to the Government on attaining office. There was no mystery about the representations they desired to make-there was no A plus B theory about the league. The severest indictment of the last Government was to be found in the last Budget which revealed that land tax produced the insignificant sum of £470,000. For years there had been a continuous policy in operation to vitiate the land tax. The deputation asked that at reasonable intervals there should be made available proper statistics showing the working of the land tax in New Zealand. If they had such statistics available they would be able to reply to misrepresentations of the true position. For instance, it was a falsehood to say that the land tax was a tax on farmers. At present land tax fell mainly on city and suburban property. What the deputation asked for was that there should be a flat land tax without exemption and without graduation. The argument that was used for a graduated land tax was that it would break up large estates, but the tax fell on city and suburban properties which could not be subdivided. It was preposterous to say that the repeal of the graduated land tax helped the farmers. Actually the people relieved by the repeal of the graduated land tax were the banks, the insurance companies, shipping companies, and other big concerns.

RATING SYSTEM

The deputation also asked, said Mr O'Regan, that the system of rating on the unimproved value should be made mandatory. Eighty out of a hundred and twenty boroughs in New Zealand had adopted the unimproved value system and 56 out of 122 counties had done the same. There were only three cases in which polls had failed, and that was in spite of the existing system of plural voting, which, he hoped, would be repealed during the coming session. They also asked for the repeal of that section of the Municipal Corporations Act which made it possible for boroughs to relieve the ratepayers by transferring the profits of trading concerns to the general account. That simply amounted to legalized dishonesty and really meant that a dividend was paid to the richest men in the city at the expense of the people who paid rent.

Mr A. Parlane and Mr G. M. Fowlds also spoke on behalf of the deputation, putting other aspects of the case.

MINISTERS' REPLIES

The Minister of Finance gave his assurance that whatever figures were required, and could be obtained by his staff, in relation to all forms of taxation and land tenure and occupation, would be obtained at the earliest moment, and publicity given to them. (Applause.) Regarding land tax in general, Mr Nash said that he would be going into every avenue from which money could be legitimately obtained. "I cannot say until the matter has been considered what will be done in regard to land taxation," he said. "That avenue will obviously be explored, as it is one that may lead to fruitful fields at a later date."

Commenting on the sales tax, Mr Nash pointed out that before the Government could profitably throw off one form of taxation, it would have to see that the revenue that was necessary to run the country was available from other sources. The Prime Minister had already said what he would do in regard to the sales tax.

Mr Parry (Minister of Internal Affairs), said he had been very interested in the case that had been stated by Mr O'Regan, and there was no doubt that a very strong case could be made out for what the deputation had asked. He was particularly concerned at the moment about the local body problem, and in his view any regional system that might be adopted would have to have as its basis a uniform rating system.

Remarking that the matters raised by the deputation did not directly affect his Departments, Mr Sullivan (Minister of Industries and Commerce) said he thought there was a great deal to be said for the request that rating on the unimproved value should be mandatory.

GOVERNMENT'S DUTY

The Minister of Lands said that they realized that the land tax was an annual tax and could be changed at any time, and it was, therefore, quite competent for Parliament to give expression to its ideas regarding land and income tax. He had followed with great interest the way in which people dodged taxation. No one liked to pay taxes; they were all dodgers. The great bulk of the value in land was held in the cities—there was about seven-sixteenths in the cities, towns, and boroughs, and nine-sixteenths in the rest of New Zealand. The duty of the Government was to collect that which rightly belonged to the State and preserve all the time to the individual that which rightly belonged to the individual. The Government had given much attention to the incidence of land and income tax. "We will do our best," said Mr Langstone "We are taking our fences as we come to them, and every step will be towards our goal—social justice and the betterment of the people. Our efforts will not be used to relieve the wealthy landowner in the city. Everything will be done

in the interests of the people so that they will have a just system of taxation."

PRIME MINISTER'S PLEDGE

The Prime Minister congratulated the deputation on the manner in which it had stated its case. He did not think anybody could get away from the fact that the land was the common property of all men; the proposition was unanswerable. He agreed that all available information should be made public, as whatever befell it was essential that they should have the truth. So far as the use of the profits of municipal trading departments was concerned, Mr Savage said that no one would waste time arguing about that, because the case made out by the deputation was unanswerable. There was much more to be considered besides the securing of revenue. It was just as well for them to realize that at the very beginning. Revenue, of course, was very handy for the Minister of Finance, but it was not the only consideration.

What the Government was concerned about, and what the people wanted, was a more equitable distribution of production. The Government stood for industrial development, but under the present state of things there would be greater benefit to the land speculator than anybody else. When they were talking to the factory proprietor about increasing wages and shortening hours they had to see to

it that the benefit did not go to the landlord.

Mr Savage said he would not like to argue with a Henry George man against the proposition that had been put forward regarding the land tax. At the same time he would remind Mr O'Regan that the Government had inherited many of the sins of the past. In dealing with taxation and development generally they had to make sure that they were not going to benefit the speculator alone. "The day of the speculator has gone," declared Mr

"The day of the speculator has gone," declared Mr Savage. "The day of the producer and the person who gives the services is here. Our job is to see that those who give the services are going to get the benefit. I feel that we will have your co-operation in doing that." (Applause.)

The Government was out to lay the foundation of prosperity in New Zealand, he continued. It was no use relieving the farmer of a tax he had never paid and substituting a number of other taxes which he did pay. He had heard Prime Ministers in the past say that the land tax was being reduced to help the struggling farmer, but the day had gone when the people were to be fooled in that way. They abolished a tax which did not affect the farmer and substituted another—the sales tax, for instance. The members of the Government had burned the midnight oil in studying such problems as had been dealt with by the deputation, and they would use their intelligence in reaching a solution of their difficulties. The land tax was certainly a more equitable form of raising revenue than the sales tax. The big man probably paid land tax-not nearly enough—but the little man paid none at all. He assured the deputation that they could safely leave the matter in the hands of the Government.

SOUTH AUSTRALIA

This is the centenary year of the foundation of South Australia. Some reference was made to its early history in our February issue (p. 29), and we are glad to supplement this from a remarkable article by Mr E. J. Craigie, M.P., which appeared in The Mail, Adelaide (11th April). In 1835 the Secretary of State for the Colonies had appointed Mr George Fife Angas and other gentlemen as Colonization Commissioners. They were to secure sufficient funds for the purpose of founding and governing the colony by the sale of land, and the price was fixed at 20s. an acre, in lots comprising 80 country acres and one town acre. Difficulty was met with in finding purchasers and the project languished. Eventually a joint stock company was formed by Mr Angas and others who purchased sufficient land from the Commissioners but at the reduced price of 12s. per acre. The purchasers of the first 437 lots were given priority of choice and were apparently able to purchase at the rate of 12s. an acre, the remaining town lots being sold in 1837 by public auction at prices ranging from £2 2s. to £14 14s. The Governor of the new colony

had landed on 28th December, 1836, and the auction was held in March, 1837.

Including the land comprised in the preliminary land orders the whole 1,000 acres of Adelaide was sold for £3,856 8s.

The assessed unimproved value of the same land to-day is £11,783,174.

The history of individual sites is even more remarkable. The most valuable acre in Adelaide is at the south corner of Rundle and King William Streets. It was bought in 1837 for 12s. and is now valued at £265,880 apart from the improvements. Acre No. 37 was bought by Mr John Batley Thorngate of Gosport, Hampshire, for 12s. It is now valued at £48,130, and in the meantime the purchaser and his heirs have drawn in rent from it £39,575. particular purchaser acquired four of the preliminary land orders which entitled him to four acres in Adelaide and 536 acres of country land. "A search through the books in the land titles office made some time ago revealed that this estate for the small expenditure of £324 had been able to take approximately £700,000 out of South Australia in the form of rent and payments received from sale of portion of the land, and then had approximately £200,000 of land values standing in the name of its owners." increase in value is, of course, due to nothing that the owners have done, and they may never even have set foot in Australia.

By a somewhat ironic chance an advertisement of the Adelaide Development Co. Ltd. appears at the foot of Mr Craigie's article. It says: "There is a saying: 'Get a good piece of Real Estate, buy it wisely, pay for it, keep it, and it will keep you.' There is wonderful sense in the above advice. You only have to take a note of the richest families in the State and you can see that wealth has come to them mainly through the rise in real estate property, particularly in the City of Adelaide."

CANADA

Milk River in Alberta derives the whole of its tax-revenue by land value taxation, buildings and other improvements being entirely exempt. Mayor of the town is Mr Fred Pease and prominent upholders of the land value policy are the Messrs Ellert who attended the Henry George Congress in New York last autumn. There was a mayoral election in Milk River on 11th March and opponents of the land values system did their best to prevent the return of Mr Fred Pease. In reply to the petition they presented for a change, it was pointed out that for every \$1 the smaller ratepayers would gain in reduced land value tax, others would gain \$20, while the smaller ratepayers would lose heavily by throwing taxes upon buildings and improvements; that land prices would be increased for those who wish to build homes, that rents would be raised against those who do not own homes; the local Treasury would also lose, causing a cessation of public improvements. The sentiment for land value taxation won, Mayor Pease being returned by a three to one margin over his opponent.

Station CJOC, Lethbridge, Alberta, gives a weekly broadcast every Wednesday evening from 8 to 8.15. Students of Mr J. B. Ellert's economic class speak on this

programme.

In Toronto a Teacher Training Class of "graduate students" of the Henry George School of Social Science has been formed. It will meet for nine weeks every Thursday at 30 Classic Avenue, 8 p.m., and review Progress and Poverty with a different graduate in charge of the lesson each week. Every Thursday at 1 p.m. members of the Single Tax Association meet for lunch and discussion at the Lora Martha Tea Rooms, 90 King Street West. should ask for the Single Tax private room. Another weekly discussion group, with Mr Cadwell as chairman, meets at 8 p.m. on Tuesdays, at 69 Bloor Street East. Each evening some particular topic is presented and discussed, and active committees have been formed to work for land value taxation in a number of different waystraining and supplying speakers, organizing articles and letters for the press, studying other reform movements, and attending meetings of various political and religious organizations.

During the summer season, the cyclostyled Bulletin of the Single Tax Association will be edited by Miss S. M. Rose, 15 Harvard Avenue, Toronto. News Service correspondents are Mr and Mrs John Garland, of 89 St Clair Avenue East. They ask to be supplied with news clippings and any interesting material for passing on to Land & Liberty, as well as information for its Canadian page. A corps of seven assistants is helping in this. For the Henry George School of Social Science, the new extension secretary is Mr Frank J. Leach, 55 Exeter Street, and thorough preparations are being made to collect students for next winter's sessions of the classes.

Interesting to note is that Stephen Leacock, senior professor of Economics at McGill University, has just written a versified burlesque of that science—as usually taught—which he calls "Hellements of Hickonomics." His foreword to the book deserves serious consideration. He says, in part: "Forty years of hard work on economics has pretty well removed all the ideas I ever had about it. The whole science is a wreck. For our social problems there is about as much light from the older economics as from a glow-worm. Only one or two things seem to me clear. Cast iron Communism is nothing but a penitentiary.

I believe that the only possible basis for organized society is that of every man for himself and those near and dear to him.

We need, not a new game, but a new set of rules."

Premier Mackenzie King gave hostages to fortune in the public statement he made when on 14th October the Liberal Party won its resounding victory. Invited to repeat the statement in Parliament he did so on 11th February. The following are some of the more striking passages: "The results make clear that the people of Canada are opposed to planning for scarcity by the restriction of production, of trade, and of employment, and that they are not satisfied with the Ottawa trade agreements, and welcome the prospect of their early revision.

"The election is an unmistakable verdict in favour of the liberation of external and internal trade. . . . It constitutes a demand for the abolition of the extravagant increases in the tariff, together with the removal of arbitrary taxes and regulations . . which have had the effect of strangling the commerce of the nation, exploiting consumers, and

robbing railways of business.

"It is an overwhelming condemnation of the policies of economic nationalism, economic isolation, and economic imperialism, upon which the present government has proceeded in all its legislation; and a corresponding demand for the substitution of policies which will make for economic freedom, national expansion, and international good will.

"It is a verdict in favour of a more equitable distribution of wealth, with increasing regard to human need, to the furtherance of social justice, and to the promotion of the common good.

"In the new era which dawns to-day, the struggle for the rights of the people will, in the realm of economic liberty and security, be carried on as never before. Poverty and adversity, want and misery, are the enemies which Liberalism will seek to banish from our land."

These are lofty ideals, but it remains to see how they will be translated into practice.

ARGENTINA

We have received the first number of a new weekly journal devoted to the advocacy of progressive ideas based upon land reform. It is entitled Nueva Argentina The purpose of and published at Peru 84, Buenos Aires. the paper is stated in a leading article by Mr A. M. Molinari as follows: "We are liberals in that we believe that liberty is the most fruitful social formula. Our liberalism commences in the relations between man and nature, and we affirm that access to this should be absolutely free. Hence we lay down as the indispensable basis of the social order the nationalization of the rent of land, as this rent is the sole result of collective action. We therefore limit the functions of the State to what is strictly necessary for the administration of the public services, and we deny the intervention of the State in private relations so far as they

do not affect the public and general interest, for from the moment that man is not impeded in his access to nature he does not demand this intervention."

DENMARK

As we go to press we receive the issue of the Det Frie Blad of 15th May containing announcement that the Danish movement has lost one of its great advocates in Dr Axel Dam, who died after a brief illness. Dr Dam was one of the founders of the Danish Justice Party and was held in high regard by the Danish Henry George adherents and by all people whose aspirations are for a just social state. He had taken a prominent part in the public life of Denmark especially as a member of Parliament representing the fine tributes that have been paid to Dr Dam's life and work by the many contributors to this special issue of Det Frie Blad.

A Youth Group for Correspondence

An admirable opportunity for young men and women in the Henry George movement to co-operate with one another, and gain new adherents, is to join the association of correspondents that has been formed by the Youth Section of the Danish League of Justice. Readers of Land & Liberty in every country whose ages are from 15 to 35 years are invited to join. Mr Dyssegaard gives us a list of 14 young Danes, most of them able to write English, who are already willing and eager to engage in such correspondence, and through Mr Dyssegaard's agency other names and addresses are being collected so that any one may be put in touch with any other. The fundamental object is, of course, to promote the teachings of Henry George and in several ways: the correspondents can consult with one another in their letters as to what they are doing and giving suggestions as to what may or should be done. They can also be placed in touch with others who want to make friends by post with any one at a distance in a general correspondence, which, handled by a follower of Henry George, would very likely make new converts for the movement. Some of those on Mr Dyssegaard's list wish to write in Esperanto; two are able to do so in German and one in French. One is a member of the War Resisters' International and one specially desires to have correspondence with an agriculturist. In his letter, Mr Dyssegaard writes: "The world is dominated to-day by forces that are working in the exact opposite direction to the ideal of the just state, these forces being protectionism, militarism and a selfish nationalism. The peoples are desperate in view of these hopeless conditions and are standing on the brink of a new world war. Henry George has given the world a policy that will save society from destruction. It is for us, who are the young, to make this policy known and understood." The aim of the Youth Section of the Danish Justice League is to make the young people of Denmark Georgeist-minded and a further aim is to build up a World Union of Young Henry Georgeists who will collaborate with one another in this way.

Everyone interested in this new activity should write for full information to Mr Sv. Bonnivie Dyssegaard, Kostskole, Bagswaerd, Denmark.

By HENRY GEORGE

Progress and Poverty. An Inquiry into the Cause of Industrial Depressions and of Increase of Want with Increase of Wealth—the Remedy. New Edition: Cloth, 1s.

In extra quality binding, gold lettering and gilt top: Marone limp rexine, 2s. Dark green limp rexine, 3s.

Social Problems. New Edition: Cloth, 1s. Rexine, 2s. Protection or Free Trade. Abridged Edition: Paper, 6d. Cloth, 1s. Complete Edition, 3s.

The Condition of Labour. New Edition. With notable statements on the land question by the Rev. Dr McGlynn and Bishop Nulty: Cloth, 1s. Rexine, 2s.

NEWS OF THE MOVEMENT

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

With great satisfaction we are able to announce that the whole amount of the £500 for duplication by our generous Australian supporter has now been contributed. We wish again to convey our appreciation to all who have joined in this very gratifying and practical expression of their good will towards the Journal, and tribute to John Paul's memory. Review copies of Mr Douglas's new book Land Value Rating,

Review copies of Mr Douglas's new book Land Value Rating, published by Messrs Hogarth, were circulated on 1st May to a large number of newspapers. The book was published on

25th May.

The articles on the question of tithes appearing in April Land & Liberty were made into a specimen Land & Liberty page which was photo-lithoed and sent with a covering letter to all Labour and Liberal Members of Parliament in time for the Second Reading of the Tithes Bill, 12th May. The same material was issued in the form of a letter to the editors of about three hundred newspapers.

The True National Dividend—the pros and cons of Social Credit is a new pamphlet the publication of which we hope to announce shortly. This will be Mr Lester's latest contribution to the literature of our Movement and will be an expansion of his pamphlet Poverty & Plenty, which is now out of print. The True National Dividend will be published, price 6d., by the Henry George Foundation.

Advertisements of Progress & Poverty, in the form of quoted extracts from the book occupying a column length, are being continued and during the next six weeks they will appear in the New Statesman and Nation, Listener, John o' London's Weekly, Time & Tide, Public Opinion, Christian World, Friend, and World Affairs.

A new four-page folder advertising Mr Verinder's book Land and Freedom has been produced and is offered to any of our readers who can use it for distribution as, for example, by enclosing it with any personal or business correspondence.

Our new list of books and pamphlets, including the publications of the Henry George Foundation, is entitled Land & Taxation. It contains altogether 61 titles. On the back of this four-page folder is a statement of "Our Policy" and an Order Form to be filled in. A parcel of 15 assorted penny pamphlets may be had for 1s. post free and a parcel of 20 assorted 3d. and 1d. pamphlets for 2s. post free. Our readers are asked to get these book lists and so help in their wise and useful distribution.

In another column are advertised the new penny pamphlets: The Study of Political Economy by Henry George, Land & Taxation, being a conversation between Henry George and David Dudley Field, and Why the Landowner cannot pass on a Tax on Land Values by Henry George.

The Postal Telegraph, organ of the Guild of Postal Sorters, has recently had letters on the Taxation of Land Values, the writers including Mr H. H. Sims of Balham and Mr F. Mitchener of Eastbourne. One correspondent suggested to us submission of a special article and the Editor accepted the contribution of "Your Affair and Mine" by Miss A. Maud Stacy appearing in that Journal on 15th May.

Very encouraging was a meeting last month with a group of young people who at Dean House, Great Titchfield Street, London, are making a special study of the taxation of land values. The evening was spent in discussion, especially of the agricultural side of the question, and among those present were three who took part in the Prize Essay Competitions of the Henry George Foundation.

From a letter written by a student from a school in the West of England: "It may interest you to hear that there are a number of followers of Henry George and the Single Tax here. When Mr Attlee lectured here last term he was closely questioned on his policy in regard to land. . . . Please send the next two copies of Land & Liberty and any pamphlet you have on the Single Tax and the farmer, or agricultural land." A later letter explains that the sentiment for the Henry George policy had been made at the school by one of the teachers.

Worthing ratepayers are up in arms about the recent reassessment of the town. A public demonstration was held in the Town Hall on 11th May and to one of the Councillors who applied for literature, 1,000 copies of our leaflet "Tax Land Values" were sent. They were effectively distributed.

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

The fifty-third annual general meeting of the members of the League was held in the Lecture Room at the League's office on

13th May. The room was well filled.

Mr Frank Fox, in the Chair, opened the meeting by referring to the death, in December last, of the President of the League, Mr E. E. Balfour, J.P., and paid a brief tribute to his work for the League. Mr Fox had been with the late President, discussing the work of the League, only a few hours before he passed away. The members present stood in silence for a few minutes in homage to the memory of their late President.

The adoption of the annual report of the Executive was moved

from the Chair, and carried.

Mr Herbert A. Berens, in moving the adoption of the accounts and balance sheet for the past year, also paid a tribute to Mr Balfour's work. Seconded by Mr A. C. Blackburn, and carried.

The officers of the League were elected or re-elected without opposition, viz. —Mr Rupert East (President), Mr H. A. Berens, B.A., F.C.S., (Hon. Treasurer), Mr Fredk. Verinder (General Secretary) and Mr R. A. Witty, F.S.A.A., Incorporated Accountant (Hon. Auditor).

Thirteen members had been nominated for the Executive Committee and were declared elected, as follows:—Mr Chas. Aukin, LL.B., Mr W. E. Bland, Mr and Mrs Frank Fox, Miss E. Hill, Mr E. Ingledew, Miss D. Jacobs, Mr L. P. Jacobs, Mr C. L. N. Laing, Mr F. L. McGhee, Mr Henry George McGhee, M.P., Mr Andrew MacLaren. M.P., and Mr Leon MacLaren.

Mr Andrew MacLaren, M.P., and Mr Leon MacLaren.
Mr Rupert East, as President, then took the Chair, and thanked the members for electing him. Although there was much to deplore in the present state of things, he could see some signs of advance, especially in the attitude of local authorities towards the question of local rating on land values, but there was still a long way to go.

Mr Andrew MacLaren, M.P., moved the following Resolution

in a less optimistic speech:-

"That this Annual Meeting of the League for the Taxation of Land Values affirms that the present world troubles are mainly economic; that the principal cause of poverty is land monopoly; that the 'trade war,' in which the nations are engaged, operating through Tariffs and other protectionist devices in restraint of trade, engenders international ill-feeling and prepares the way for a war of destruction; that the remedies for these evils lie in the break-up of land monopoly by means of the taxation of land values, which would enable the nations to use natural resources to the best advantage for the production of wealth, and complete international freedom of exchange, which would enable every nation to share in the natural economic advantages enjoyed by every other nation."

The Resolution was seconded by Mr H. G. McGhee, M.P., who called attention to some implications of the Georgeist philosophy which were often overlooked, and was carried unanimously.

Apologies for unavoidable absence were received from Mrs Lewis Berens, Mr Will Thorne, C.B.E., M.P., and from two former Presidents of the League—Messrs H. G. Chancellor and T. Atholl Robertson, F.R.G.S.

The annual report of the Executive was printed in the Monthly Bulletin of the League for April; copies are still available.

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

Mr Mungo Fairley represented a Glasgow branch of the Labour Party at the Scottish Labour Party Conference held in Stirling on Saturday, 9th October. A resolution which his society sponsored declared in favour of the Rating of Land Values. Mr Otto Ommer has spoken during May at one or two open air meetings of the Scottish Socialist Party, emphasizing

the land question and taxation of land values.

The Ross-shire Journal of 15th May contains letters on "Unemployment in the Highlands." One of these deals with Ricardo and his theory of rent, shows how land could be taxed into use, and mere holding for misuse made unprofitable. It is initialed "J.M." In the Glasgow Herald of Friday, 24th May, there was a letter from Mr Andrew Law which while dealing, as usual, with his points against subsidies, quotas, and tariffs, as regards foodstuffs, emphasizes the effects that such measures have in increasing agricultural rents. Mr William Kennedy dealt with the question of tariffs and their futility as a solution of unemployment in the manufacturing trades, a day or two earlier. In the Glasgow evening papers Citizen, Times, and News, there have been several letters advocating taxation of land values. Mr A. J. Mace writes under such captions as "Budget Secrets," and deals with topics like tax dodging. Capt. A. R.

McDougal and A. S. M. have had letters on the agricultural aspect of the question in the Scottish Farmer.

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

By the death of Mr L. W. Zimmerman in his 80th year, which took place on 15th May, the Manchester League has lost one of its oldest and most gifted supporters. He was one of the founders of the League in 1906 and was its first President, serving in that capacity from 1906 to 1915. In those days Mr Zimmerman was a prominent figure in Liberal politics and it was largely due to his efforts that Mr Horridge (now Mr Justice Horridge) opposed and defeated Mr Balfour in East Manchester. As a speaker and writer on the Taxation of Land Values Mr Zimmerman was famous, and his death severs one of the few remaining links with Henry George, whom he met in Liverpool. In recent years Mr Zimmerman's health did not allow him to take any active part in the League's work, but on the occasion of the 25th anniversary dinner in 1931 he was present and delighted his friends and colleagues with his reminiscences. Mr Zimmerman leaves a son and daughter to whom the sincere sympathy of all who knew him is here recorded. The League was represented at the funeral by Dr P. McDougall, Mr D. J. J. Owen, Mr G. A. Goodwin and the Secretary.

Mr Owen addressed a meeting under the auspices of the Society

of Friends in Pendleton on 26th April.

Letters by E. M. Ginders and D. J. J. Owen have been printed in the Manchester Guardian and by Edward Grice and A. H. Weller in the Stockport Express.

Open-air meetings at Alexandra Park Gate, Alexandra Road, Moss Side, will be held on the following dates in June: Fridays 12th and 19th, and Wednesdays 24th and 1st July. Time of meetings 8 p.m.

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

On 19th May Mr E. J. McManus addressed the Waterloo Co-op. Women's Guild. His subject was "The Problem of Povertv.

At the League Room, 21 Harrington Street, a reading and discussion circle is being held each Wednesday evening, 8.0 p.m., throughout the summer. The text-book is "Protection or Pree Trade." All members in our district are urged to spread the news of this circle and to invite interested friends.

In the Birkenhead News Mr O. B. Sweeney continues, week

by week, to spread instruction concerning our principles through his "Economic Forum." Latterly discussion has been proceeding with Social Credit supporters on the banking system, apart from numerous questions and answers on other points. Since this paper is sold over a very large area containing a considerable population, the propaganda value of these economic columns is very great.

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

The annual meeting of the League took place at the Y.M.C.A., Albion Place, Leeds, on 23rd May, Mr Ashley Mitchell, our president, presiding over the business session and Mr P. V. Olver presiding at the public meeting that followed. The League's territory is a very wide one, covering not only the largest county in England but the Northern Counties as well; and at this meeting, more so than in previous years, there was a good representation of various centres—Leeds, Sheffield, Halifax, Huddersfield, Keighley, etc. At the conclusion of the public meeting, at which Messrs F. C. R. Douglas and A. W. Madsen (from London). A. Mitchell and speakers addressed themselves to the subject of "International Peace and the Way to It," the following resolution was unanimously adopted :

That this annual meeting of the Yorkshire and Northern Land Values League declares that land monopoly is the fundamental cause of poverty and unemployment which are the conditions in each country that foster domestic and consequently international strife; that industrial depression is further aggravated by the taxation that is thrown on trade and improvements and consumption; and that the road to progress and prosperity as well as international good will is to abolish the repressive and penal taxation now burdening all industry, taxing instead the value of land, which being created by the community should be taken for the community as its rightful revenue.

Discussion followed the speeches, Messrs John Archer, Fred

Adams, A. Goodram and others taking part.

For the ensuing year the following officers were elected: President, Ashley Mitchell; Chairman, P. V. Olver; Vice-Chairmen, C. H. Smithson, Jabez Crabtree, Councillor A. W. Dakers, R. W. Jenkins, Charles Rothwell, John Archer, T. U. Kaye, and George Boulton. Hon. Treasurer, Wm. Thomson; Hon. Secretaries, C. H. Jones and A. E. C. Brook. An executive

committee was also elected of members from centres within the League's territory. The Hon. Treasurer's and the Secretary's League's territory. reports were adopted, the latter referring in particular to the large amount of newspaper correspondence that had been carried out by quite a corps of able writers.

In Keighley on 24th May public demonstrations on Peace, organized by a number of bodies in the town—political parties, co-operative association, the churches, etc.—were held in the afternoon (open air) in the Town Hall Square and in the evening in the Town Hall. Mr Madsen and Mr Douglas were the spokesmen for the Henry George movement and dealt with the Economic

Causes of War.

Correspondence has been exceptionally voluminous during the past five weeks and we are grateful to editors for so much hospitality in their columns. Inevitably the recent outspoken declaration of Sir Benjamin Dawson, the Bradford Conservative leader, on poverty and unemployment provided the theme for many a letter. The list of contributors from "our side" is as

27th April, E. A. Lassen in Yorks Observer; 28th April, "Radical" and the Secretary in Yorks Obs.; 29th April, E. A. Lassen in Yorks Obs.; 30th April, J. T. Hastings in Carlisle Journal; 1st May, E. A. Lassen in Yorks Obs.; and G. Crosland in Pudsey and Stanningley News; 5th May, the Secretary in Yorks Pudsey and Stanningley News; 5th May, the Secretary in Yorks Obs. and Howard Binns in Yorks Evening News; 7th May, E. A. Lassen in Yorks Obs.; 8th May, J. W. Booth in Yorks Obs. and G. Crosland in Pudsey and Stanningley News; 9th May, H. Binns in Keighley News; 11th May, H. Binns in Yorks Obs.; 13th May, the Secretary and A. W. Dakers in Yorks Obs.; 14th and 15th May, E. A. Lassen in Yorks Obs.; 15th May, H. Binns in Yorks Obs.; 15th May, H. Bi in Yorks Obs. and G. Crosland in Pudsey and Stanningley News; 18th May, G. Crosland and A. W. Madsen in Yorks Obs.; 21st May, J. M. Inerney and H. Binns in Yorks Obs.; 23rd May, A. W. Madsen in Keighley News; and in the Barnsley Chronicle Fred Adams has had a noteworthy series of letters week by week. On 6th May, C. H. Jones addressed the Social Credit Group, and

the Secretary addressed a Liberal meeting at Harden on 19th

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

The Annual Meeting of the League was held on 16th May at Queen's College Chambers. Among those present were R. H. Chamberlain, A. W. Madsen, G. G. Houghton, Miss Mackinnon (Toronto), E. E. Sheppard, W. F. Greig, Miss Houghton, Mr and Mrs J. Bush, J. Snaith, and Chapman Wright.

Mr R. H. Chamberlain was re-elected President, with Vice-Presidents as follows: Councillor R. R. Fairbairn, J.P., J. Douglas Graham, Councillor Miss C. E. Hazel, J.P., Wilfrid Hill, and Councillor G. F. Sawyer.

The following Resolution was passed: "That Land Values are due to no individual effort but solely to the growth of the whole community, that speculation in these Social Values, and their continued collection for private use, are opposed to the welfare of the nation and, unless ended by the Taxation of Land Values, will sap the very foundation of our civilization."

After formal business Mr Madsen gave an address dealing with "Right to Land the Basis of Security," which was greatly appreciated, and votes of thanks to the Speaker and Chairman concluded the meeting. The address had good reports in the Birmingham Gazette and Sunday Mercury, the latter with display headlines—"Fanning the War Flame"—"British Tariff Policy."

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

The meetings of the League will be held periodically during the Summer months, and members will be advised from time to time of arrangements.

A fresh edition of a "Statement on the Land Question" has been issued, and members and friends are asked to keep a quantity

by them for propaganda uses.

Mr E. J. Brierley, the President, has addressed two wellattended meetings, from which new contacts have been formed. A meeting of the League will meet at 8 Abbey Road, Westbury, on Monday, 8th June, at 7.45 where a review of the past season's work will be given.

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

The annual meeting of the Portsmouth League was held in Wesley Central Hall on Wednesday, 13th May, Mr Thirsk, President, occupying the Chair. The meeting proceeded to elect office holders for 1936-37 as follows:—President, Mr H. Thirsk; Vice-presidents, Messrs J. H. McGuigan and F. Collins Bailey; Secretary, Mr A H. Stoakes; Treasurer, Mr F. Miller; Committee, Messrs S. Cole, F. Satterthwaite, A. Cooper; Auditors, Messrs R. H. Cole and A. Cooper.

The President addressing the meeting remarked that his

personal reason for association with the movement was his realization that the taxation of land values was the basic reform, in the absence of which other reforms were abortive. It appeared to him that the way of economic salvation, like that of spiritual salvation, was so plain that "the wayfaring man though he be a fool need not err therein."

Referring to the activities of the Portsmouth League, the President said that, though a small body, it exerted a large influence locally. People in all quarters of the town, although naturates of the town, attnough not members, were found to be in agreement with the policy of taxing land values and it was, in fact, a matter of difficulty to find real opposition outside of the vested interests.

He referred also to the resolution in favour of rating values which should have been debated in the City Council on the previous day, but which awaying to pressure of business had not

previous day, but which, owing to pressure of business, had not

been reached.

The Secretary's report for the year 1935-36 and the balance sheet were presented. Correspondence in the local Evening News concerning the National Debt afforded Mr McGuigan the opportunity to get some very effective letters published. Mr F. Collins Bailey too, has been successful in getting letters to the Evening News published.

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

Mr Alexander Polson, J.P., has passed away at 80 years of age in Edinburgh where he resided for the past six months. In 1924-25 he was President of the League and presided at a mass meeting on the Exchange on the 8th June, 1925, when Alderman J. R. Firth of Sydney addressed it. Mr Polson was a schoolteacher for many years in Caithness, Ross-shire, and was an author of a book on Highland folklore and could expound the teachings of Henry George at great length when on the platform. He gave evidence before Lord Napier's Commission and served two terms of office on the County Council of Caithness.

The Highland Land Development League held a meeting in Inverness on the 19th May and was addressed by Dr Lachlan Grant, the Rev. Mr Murchison of Glenelg, and Sir Robert Brook of Fearn, Ross-shire. The attendance was small. Dr Grant spoke of the need of settling people on the land. But how?

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