

LAND & LIBERTY

MONTHLY JOURNAL FOR LAND VALUE TAXATION AND FREE TRADE

Forty-first Year.—No. 490.

MARCH, 1935.

2d. By Post, 2s. 6d. per annum.

A Proposed Lead from Cardiff

A very important Resolution has been placed on the agenda for the next meeting, 11th March, of the Cardiff City Council. The notice of motion, to be moved by Councillor George Ferrier and seconded by Alderman Sir W. R. Williams, is as follows:—

That, in the opinion of this Council, the first step towards a reform of the system of rating is that rates should be levied on land on an assessment based on its full market value irrespective of the use to which the land is being put and as to whether it is in use or not, with corresponding reduction of the rates now levied on houses and other buildings and improvements; and that the Town Clerk be instructed to enter in communication with county and municipal authorities throughout South Wales and Monmouthshire with a view to joint action and the calling of a Municipal Conference for considering and/or promoting the necessary amendments to the present law to enable this resolution to be carried into effect.

The Rating of Land Values was a live issue in the recent November Municipal Elections. All the candidates (whether Labour or Ratepayers' Association) elected for three wards pledged themselves in favour of the policy and undertook to support proposals for a representative Conference to be called by the City Corporation. Similarly, in the previous year's elections in the wards where elections took place, out of 26 candidates 20 were in favour with six not replying. Thus there should be an assured majority for the Resolution which is now to be debated.

The Cardiff Council gave a lead in renewing this agitation after the war, passing the Resolution (29th October, 1919), which was circulated to local authorities throughout England and Wales. Since then no fewer than 103 local authorities have by resolution demanded the necessary legislation. When the Finance Act of 1931 was replaced, Cardiff was the first public body to join the London County Council in condemning this action of the Government.

The calling of a Conference of the local councils in South Wales and Monmouthshire to consider the case for Land Value Rating, and, we hope, to take joint action in promoting legislation, will influence opinion as nothing else can.

"Get Down to the Roots."

In an informing article under this title in the *News Chronicle* of 22nd February Mr E. Maxwell Fry dealt with the slum problem and the Overcrowding Bill. He says: "It is very difficult to get to the heart of the problem: to reach the very poor. . . . The civilization in which we find ourselves forces most of us to live in great towns and cities, which have resulted quite haphazardly in a terrifying congestion of houses, factories, roads and railways, in the worst parts of which live a vast population of people too poor to move out to something better.

"No one so far has discovered how to replace this rotten congestion of dwellings with healthy homes at a price that poor people can afford. It doesn't pay anybody to do it, and such organizations as are prepared to forgo profits for the sake of human welfare find their

efforts nullified at the outset by the high values set upon land lying at the centres of population."

He goes on to point out that flats are the only form of dwelling which can be built on such sites because the land value is so high, and that the value of such land is well below what is commonly asked for it. The new Bill proposes to give a subsidy in respect of flats built on land costing more than £1,500 an acre. "In other words, the evil against which housing authorities have struggled for years is to be consolidated and given the sanction of law. There will be nothing to prevent land now valued at £1,000 per acre jumping the claim, to appear in the £1,500 class, ready for a Government dole."

Referring to the provisions for replanning and redevelopment, Mr Fry says: "It may thus become possible to start upon the inspiring task of recreating those great tracts of London which we never dare show to strangers. But in assessing this possibility we have to reckon the costs, and it is plain at the outset that high land values, far from being diminished, are to become a permanent feature.

"All efforts to diminish cost by science and method add nothing to the wages of the men who will pay the rent of the dwellings built, so that it looks as though the circle is little less vicious than heretofore, and that the intention to redevelop is far from being thorough-going."

This is indeed the heart of the problem. The paradox is that the land values, if taken for communal revenue, as they should be, would not be an obstacle but an assistance, and the tenant would be relieved of another element of cost—the rates at present levied on houses.

Hitler and the Junkers.

The Berlin correspondent of the *Manchester Guardian* (14th February) reports that the National Socialist weekly *Reichswart* was suppressed until further order. Its offence was an article protesting against the submergence of Socialism in the Nazi policy and against the influence of the capitalist classes. "The article also hinted that the Government should break up the big estates where Junker owners have not abandoned the peculiar outlook of their class since National Socialism came into power." Our readers may be reminded of the article in our issue of September, 1933, describing the bargain made with the Junkers before Hitler came into power.

Some days later the ban on the *Reichswart* was lifted, it being stated that the article had appeared without the knowledge of the editor, Count Reventlow, who was ill at the time.

Grapes in Scotland

In the House of Commons on 15th February, Lieut.-Colonel Colville moved the approval of various orders under the Import Duties Act, 1932. One of these increased the duty on flowers, whether cut or imported with bulbs, from 9d. to 1s. 3d. per lb. The Minister defended the proposal on the ground that the flower-growers have to rely upon foreign bulbs, which were only obtainable in this country at considerably higher prices than in the countries where they were produced. Mr C. Williams (Con.) congratulated the Government on the

proposal which, he said, does something to help to get people back to the land and was helpful to the glass-house industry. He invoked the approval of the miners' representatives "because it means that a great deal of coal will be used in this industry."

We are reminded of a classic passage by Adam Smith: "By means of glasses, hot-beds, and hot-walls, very good grapes can be raised in Scotland, and very good wine, too, can be made of them at about 30 times the expense for which at least equally good can be bought from foreign countries. Would it be a reasonable law to prohibit the importation of all foreign wines merely in order to encourage the making of claret and burgundy in Scotland? But if there would be a manifest absurdity in turning towards any employment 30 times more of the capital and industry of the country than would be necessary to purchase from foreign countries an equal quantity of the commodities wanted, there must be an absurdity, though not altogether so glaring, yet exactly of the same kind in turning towards any such employment a 30th, or even a 300th, part more of either."—(*Wealth of Nations*, Book IV, Chap. II.)

Charities as Land Gamblers

Charitable institutions are making money by selling land. The building boom is the reason.

The endowed charities whose affairs are supervised by the Charity Commissioners have sold out £25,000,000 worth of land, at big profits, in the last ten years.

Their invested funds, largely as a result of these operations, have risen from £40,000,000 at the end of the war to more than £83,000,000.

After all expenses and disbursements in 1933 the value of their invested funds rose by £2,200,000.

About £55,000,000, or two-thirds of the charities' funds, are now invested in British securities.—*Sunday Express*, 24th February.

These facts and figures are well worth bearing in mind for the next occasion when a land-value tax is proposed and vociferous demands are made for the exemption of lands belonging to charities and other organizations. The profits which they have already made out of the present system may well be set against any claim for exemption. These figures also provide a clue to the increase which has taken place in land values generally in recent years. There is no reason to think that the value of land belonging to charities has increased more than that belonging to other owners. The total increase must therefore be very many times greater than the amount mentioned above.

Rates and the Building Industry.

The Scottish National Building Trades Federation, in a statement published on 20th February, says: "The cost of the product of the industry has been obscured by the cumulative weight of extraneous burdens which the public erroneously assume to be part of it, but which should be treated as quite distinct from it. The burden of most far-reaching effect is undoubtedly that of the Scottish rating system. . . . It is the cumulation of the extraneous burdens that by legislation are added to the rent which in Scotland raises the rent beyond what is considered the capacity of the working classes to pay."

The Federation go on to say that the system of raising funds for public purposes is not suited to modern conditions, and an alternative method should be devised.

This declaration by the organized building trade employers of Scotland is significant. It is to be hoped that employers (and workers) in the building trade in

England will recognize the injurious effects of imposing a heavy burden of taxation on the product of their labour.

No suggestion is made as to what the alternative method of local taxation should be. Some builders in the past have apparently regarded land speculation as more important than building, but those who are builders simply will carry their criticism to its logical conclusion by advocating the rating of land values. That policy would reduce another factor in the cost of housing accommodation—land value.

Tariff on Foodstuffs.

In reply to a question by Colonel Wedgwood in the House of Commons on 26th February the Chancellor of the Exchequer stated that the approximate amount of Customs duties collected on foodstuffs, including feeding-stuffs for animals (which cannot be separately distinguished) and tea, coffee and cocoa, during the financial year 1933-34 was £33,263,000.

This amounts to roughly 15s. per head, or £3 15s. for a family of five. Observe, too, how this taxation falls most severely upon the poorest and those with the largest families! Nor do these figures tell the whole story, for the increase in the price of foodstuffs which has been brought about by Protection and other restrictive legislation is probably double the sum which reaches the Exchequer.

The "Gold Clause" Judgment.

One passage in the cabled reports of the judgment of the United States Supreme Court in the "gold clauses" is of interest as enunciating a principle of law that is of much wider application. The Court said:—

Contracts, however express, cannot fetter the constitutional authority of Congress. Contracts may create rights of property, but when contracts deal with subject-matter which lies within the control of Congress they have a congenital infirmity.

In this country it was commonly argued at one time that the power of Parliament to enact a land-value tax and to say by whom it should be paid was fettered by the private contracts made between lessors and lessees of property specifying by which party taxation imposed upon the land should be paid. That contention was demolished by Mr. Fletcher Moulton, K.C. (afterwards Lord Moulton), in a masterly pamphlet in 1889, and at a later date by Mr. Alexander Ure, K.C. (afterwards Lord Strathclyde), in the report of the Select Committee of the House of Commons on the Land Values (Scotland) Bill, 1906, and still later by a judgment of the Privy Council, in which the validity of Transvaal legislation imposing a land-value rate upon lessors despite contracts to the contrary was upheld. Without comment on the merits of the policy considered by the Supreme Court, it is interesting to see the principle stated in an even wider form.

THE ETHICAL ASPECT. *The International Union has published in separate pamphlet form*

"THE BENEFICENCE OF NATURAL LAW IN THE ECONOMIC WORLD,"

the paper presented by Mr Charles H. Smithson at the Edinburgh Conference. It is warmly commended because of its simple and clear statement of the law of rent and its emphasis on the moral issues involved—for your reading circle or to give to any interested friend, a most instructive statement. Price 3d., post free, from our offices.

A CONVERSATION IN THE TRAIN

We had not met for some time, and consequently our unexpected encounter at the railway station was a great pleasure. We got into the same train, and he told me that he was going to an exhibition of which he was one of the directors. As soon as we had taken our seats we began to chat.

"Tell me, now, you who have dedicated your life to Single Tax propaganda, what exactly is this thing? I read your article on improvements, on the limitation of mortgages and their reform; but, to tell you the truth, it is not at all clear to me what you are trying to advocate in it, or it may be the Single Tax which is not clear to me."

"Very likely," I replied, "since there are particular points for the complete comprehension of which a knowledge of the principle you refer to is indispensable."

"Very well; give me an explanation of this principle."

"Good heavens, sir! In the ten minutes that we are going to be together you expect me to explain an economic problem about which more than 200 books and pamphlets have been written?"

"Yes, but you know that business men have a natural aversion to purely theoretical discussions. A sure and fundamental proposition ought to be capable of brief and clear definition, and if so ten minutes should be sufficient."

I replied that I wished to satisfy him as completely as possible, that he was quite right, since, indeed, ten minutes would be more than sufficient for a brief explanation. But in the first place I would like him to tell me something about his exhibition.

As may be supposed, he discoursed eloquently on this subject; and gave an animated description of the plans of the buildings and of the advantages to his business which he expected to result from the exhibition which would give the exhibitors an opportunity of displaying their wonderful inventions.

At this point I interrupted him: "How is the cost of this enterprise met?"

"The principal source of income is the rent of each stand."

"But, isn't it difficult to allocate the stands justly, so as not to give, consciously or unconsciously, one exhibitor an advantage over another?"

"More theories! When a business man does a thing, he always sets out from a clear and simple point of view. The stands are let to those who offer most. The man who wants a stand near the entrance, for which there is a considerable demand—for instance, a corner site with good light—must pay more than he would for a site less in demand."

"Then you don't let out the stands according to area?"

"No, sir! According to their value. Would not a tenant put the same value on a corner site with good light as on a stand three times as large at the rear of the building?"

"Yes; but let us suppose that the man who rents this excellent site is not able to do any business."

"That's his look-out. He who has it must run the risk and submit to his good or bad luck according as he pleases the public taste or no; whether his goods are in much demand or are worthless is his look-out. We cannot do more than give him the same opportunity as the rest. The man that wants much must pay much, but what each individual may make with the chance thus acquired will be determined by his own intelligence, by his personal care and ability. What he is able to get by it will be for his exclusive benefit, and the community has nothing to do with it."

At this moment the train began to slow down.

"I have to leave you at the next station," said my friend. "I am so glad to have met you, and would have been just as glad to have had you give me some explanation of the Single Tax, while I have done nothing but talk about our exhibition and the way we let out the stands there."

"No, I have said nothing about the Single Tax, because you have yourself done it better than I could. Imagine the land of a country apportioned in exactly the same way as you apportion the stands at your exhibition, and you will understand the principles of the reform I advocate. The taxes, rent or contribution, whatever you like to call it, should be divided according to the demand of each individual for the land. What each can make from the land he uses is his affair, and his application, talent, and economy should not be penalized by taxes. How did you put it? You said yourself: When a business man does a thing, he always sets out from a clear and simple point of view. Exactly. Look at our municipal and national life from the same point of view, and you will be an advocate of the Single Tax. Good-day—and think over that!"—*By Dr A. Damaschke, leader of the German Land Reformers: reprinted from "Land Values," June, 1913.*

THE GOVERNMENT AND AGRICULTURE

Unfortunately, instead of planning wisely we are developing a costly "Control" and financing extravagant crops. Money has been poured into agriculture; scheme piled on scheme; yet irritation is prevalent; disappointment growing. Drought and heavy subsidies saved the Milk Scheme: next season it may be drowned in a glut of milk. The Bacon Scheme nearly crashed last month, whilst grumbling consumers are forced to pay more for less Danish bacon. At the moment beef, the cornerstone of British agriculture, is threatened with a dangerous scheme of subsidies and control based on central abattoirs. A Sugar Scheme is being devised which has been described as a ramp. Under this, a monopoly of sugar refiners would be established. In return for charging the needy, the unemployed and children more for their sugar, jam and sweets, this ring would bolster up sugar beet, a branch of agriculture so extravagant that last year it cost about £9 million to produce sugar which we could have imported for about £5 million. Naturally, English sugar producers benefit—so would producers of English bananas, if we gave them thumping subsidies.

Already the policy of control is restricting production; it is based on producers' rings which exploit the public, and on quotas which compel consumers to buy their food in the dearest markets.

Existing "marketing schemes" stereotype farming, and endow a few producers. (One guarantees substantial profits regardless of quality.) The uneconomic expansion of wheat curtails the help which can be given to perishable products in which we have a natural advantage.

Lastly, by increasing land values our present policy is seriously prejudicing the future. Recently an arable farm was sold for £4,000 which in 1929 changed hands at less than half this sum. Marketing schemes and subsidies have proved Klondykes to favoured land-owners. The policy gives substantial benefits to small numbers but cannot expand agriculture economically.—*From an article by Viscount Astor in the SPECTATOR, 1st February.*

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

Forty-First Year.

Established June, 1894.

By Post 2s. 6d. per annum.

United States and Canada, 60 cents.

Editorial Offices

94 PETTY FRANCE, LONDON, S.W.1.

All communications to be addressed to the Editor.

Telegrams: "Eulav, Sowest, London." Telephone: Victoria 4568.

Postage on this issue is One Half-penny.

MARCH, 1935.

THE CRUSADE AGAINST WAR

Beside many private and generous associations to show the horror of war and the inutility of it, being equally harmful to the victor and to the vanquished, we have two great institutions for the service of peace and international co-operation. The Inter-Parliamentary Union, whose aim is "to unite in common action the members of all parliaments, constituted into National Groups, in order to secure the co-operation of their respective States in the firm establishment and the democratic development of the work of international peace and co-operation between people by means of universal organization of nations." This "Union" has been forty years active in the service of peace, etc.

Another great institution is the League of Nations. Whatever the result of this expensive "Mummy," it is in a double sense the outcome of the big War. It is the fruit of an instinctive and world-wide impulse to create somehow some organization capable of preserving mankind permanently from a recurrence of a like disaster. It was made by fourteen nations and the preamble of the high contracting parties is the following: "In order to promote international co-operation and to achieve international peace and security by the acceptance of obligations not to resort to war, by the prescription of open, just, and honourable relations between nations, by the maintenance of justice and a scrupulous respect for all treaty obligations in the dealings of organized peoples with one another, agree to this Covenant of the League of Nations."

Coming to the actual moment, we remember that we had the Kellogg-Briand Pact to outlaw war which was hailed as a triumph of peace-making diplomacy. The results? War preparations remain the greatest industry of most of the large and so-called civilized nations which subscribe to this Treaty. The dominant political party which sponsored in the United States this peace gesture is the same which was promoting the building of new battleships, and in the interest of privileged classes proposed new tariff barriers against the friendly commerce of the world.

What about the proposals for disarmament to which so many good and sincere people in every country were attaching so great importance as measures for ending war?

France maintains the greatest war machine. In Italy the armed forces on land, on sea, and in the air are constantly growing. Germany, England, Russia with a most formidable army, and other nations large or small tell us that it is not for offence but for security that these conditions are maintained.

Men may cry "Peace, Peace!" But there cannot be lasting peace whilst the root causes of war are not

recognized and removed; until the people may be simply led by a new and simple philosophy of human relationship, that of equal rights for all, freedom for all, and justice for all. We should not disparage efforts, nor impeach the sincerity of those who labour for disarmament and conciliation. We feel that they are engaged in the most difficult if not impossible task, which, if successful, would but serve as a palliative, not as a cure.

We honour those fine spirits of all the leagues who sincerely labour for peace; nor are we disposed to under-estimate the good work that has been done in strengthening the machinery and broadening the jurisdiction of the World Court for the adjudication of disputes between nations. But these things are of small avail; the most helpful approach to a true and peaceful concert of nations in the interest of permanent World Peace must lie along the road of economic freedom and justice.

Sir Arthur Salter has a sound thought which he gives in his book *Recovery*. "Collective human wisdom will not control the inexorable march of events in the period immediately ahead. Many, perhaps most, of the adjustments which have earlier been made by deliberate policy, with so much less waste and cost, will now come from the pressure of hard facts and the collision of brute forces."

Who will fight the economic forces created by a protectionist system? When the economic life of a country has been built on a basis of tariffs it creates a situation which makes radical reform almost impossible. "Few realize how great, how almost insurmountable, this obstacle is, for none living have been through the experience of changing from a protectionist to a free system."

Now the reader may ask, What then? Shall we sit down and wait for social and radical changes? Here our duty begins. It is useless to cry against the armies, bureaucracy, and other leeches living on the producer's blood. All over the world they are the safety valves of actual economic organization of our society. Disband the armies, reduce the bureaucracy, and you would have "Chinese bandits" for lack of work and employment. And, is the world poor? In Australia they pave the streets with wool, in Brazil they throw bags of coffee into the sea, and the Wheat Conference resolves upon restriction of production, while millions go naked, hungry, or drinking adulterated coffee.

An Italian general travelling in Argentina, whilst cursing war and its horrors, confidentially said to the writer: "My dear Sir, war is not the worst of the human scourges. Life is so bitter for so many people that they find war a relief to the suffering of poverty, chronic hunger, and internal feuds." An army in England or in the United States would be hailed by thousands out of work in any season and at any time. For some people the army, the churches, and bureaucracies are a relief for a mere living.

Priests, prelates, accused as the protectors of privilege of the few against the many, intellectual leaders who hate the idea of war, ought to counsel political education before politics. The awakening of the public mind to a realization of the justice and necessity of a great change and that industrial depressions are but the "intensifications of phenomena which always accompany material progress, and which show themselves more clearly and strongly as material progress goes on . . . where population is densest, wealth greatest, and the machinery of production and exchange most highly developed we find the deepest poverty, the sharpest struggle for existence and the most enforced idleness."

Wealth is as indispensable to mankind for purpose of growth as water is to the soil. It is not the fault of the water if its natural circulation is interfered with; if a certain portion of the land is saturated and other parts left completely dry. Since ancient times wealth in all countries is artificially confined to a certain class. An immense part of mankind is shut off from natural opportunities that can only be enjoyed when land is of free access to labour, therefore an unjust and cruel distribution of wealth.

The restrictions and obstructions to the distribution (wherefore better production) of wealth cannot be removed without destroying the monopoly of land, the greatest evil and the worst obstacle to establishing the true freedom of interchange of wealth. Let society get the values created by social progress and increase in population and the individual the full product of his labour.

"The power to tax is the power to destroy." Society needs taxation, like as the human body needs food. Medicine is useless if the body is poisoned by bad food, in the same way as any reform aggravates the disorders produced by bad taxation. Land values arising out of the association and co-operation of people are essentially a community product. Our slogan is "We would simply take for the community what belongs to the community and leave sacredly to the individual all that belongs to the individual."

We are not so mistaken as to believe that our slogan will be easily accepted. We firmly believe that we have grasped an everlasting truth. Men are groping to find rest. Our civilization is so complicated that we forget that man is a land animal. What difference does it make whether I own the land on which another man must live or own the man himself?

In what did the slavery of Russia consist but in giving to the master land on which the serf was forced to live? Is it strange that many, feeling bitterly the monstrous wrongs of the present distribution of wealth, are animated only by a blind hatred of the rich and a fierce desire to destroy existing social adjustments? When one thinks, this class is less dangerous than those who proclaim that no special improvement is needed or is possible.

In legislation common tendencies are toward socialistic measures—high-purposed but incoherent mixture of truth and fallacy, the defects of which may be summed up in its want of radicalism, that is to say, of going to the root. The first steps can be moved only by the simple formula of abolishing all the burden of taxes on labour, hence on production and distribution, and taxing land values, values attached to land, by social progress and increasing population.

In the international field we aim to teach the world that the highest interest of the people of every land is identical with the interest of the people of that land. If people do not understand peace at home they will not understand peace between nations. Human rights, if trampled on by any nation outside, means that they are trampled on first at home.

These thoughts ought to be the fundamental principle of a regenerating crusade, the only step to uplift the welfare of mankind in accordance with justice and moral law.

FELIX VITALE.

FORM OF BEQUEST

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

MR LLOYD GEORGE'S PROPOSALS

By Capt. A. R. McDougal

(Liberal candidate for Roxburgh and Selkirkshire. The following are extracts from speeches delivered on 5th February at Galashiels and 13th February at Selkirk, as reported in the "Border Telegraph" and other papers; and at Glasgow, 14th February, opening the new Liberal Club buildings there.)

Mr Lloyd George's proposals, much the same as in 1929, are now remarkable for two things—one inclusion and one omission.

1. *Tariff War.* A tariff war is the inclusion. May one ask if there is any instance of a tariff war proving anything else than ruinous to both parties? It is the same as any other war in this respect and no one knows it better than Mr Lloyd George.

2. *Land Values.* Land Values is the omission. Mr Lloyd George rightly proposes to embark on great development schemes, to utilize idle men and money in order to provide necessary public improvements. No one knows better than he that nothing can be done without using land and that the landowners will demand and get hugely inflated prices for any land required. They will pocket millions in the increased land values caused by the improvements executed by the State.

Unless proceeded by a drastic scheme for the taxation of land values and powers to acquire land at its rateable value, all these fine schemes will be wrecked on the Land Value rocks, whilst the landowners loot the ship.

Similarly, Mr Hore-Belisha's road schemes, excellent in themselves and long overdue, will be hampered by the enormous costs of land. They should be accompanied by a statutory Order empowering local authorities to take all land required for road improvements at its bare agricultural value, and as a minimum measure of land values taxation, they should have power to rate at its full selling value, with no derating allowance, all land beneficially affected by the improvements made by the community.

A recent road improvement at Manchester cost £550,000 for works and £117,000 for land. It lasted for five years employing 450 men, showing a cost for land of £260 per man for the period.

Another eight-year scheme at Bath cost £1,000 per man for land.

A Board road authority were held up for years in a widening scheme by a demand of £300 per acre for a strip of sandy waste in the open country.

The world-wide unemployment is caused by the gap between producer's costs and consumer's purchasing powers. This gap is almost wholly due to the toll exacted by Land Values which increases producer's costs and reduces the consumer's purchasing power, and it is intensified by all obstacles to trade, such as tariffs, quotas and similar follies.

The derating of houses and the rating of Land Values would accomplish more in stimulating consumption and eliminating unemployment than anything else. Mr Lloyd George never mentions this. . . . The present Government repealed Snowden's Act, through which it might have been done. Here is a great opportunity for a progressive party to draw nation-wide support in tackling unemployment and depression at the source.

J. H. WHITLEY, RADICAL

Many worthy and splendid tributes have been paid in the Press and in Parliament to the public work and the memory of the Right Hon. J. H. Whitley, who passed away in London on the 3rd February. Little has been said, however, of his earlier municipal and political activities as member of the Halifax Town Council and as a private Member of Parliament. We recall his warm-hearted and consistent advocacy of Land Value Taxation, his devotion to the teachings of Henry George, and the part he played as a Radical in the promotion of other causes for the betterment of social conditions. In Halifax he was the associate of Alfred Billson, who preceded him in the Parliamentary representation of that town, and he and Charles Smithson, also for a number of years a member of the Town Council, campaigned much together, cementing a friendship that lasted throughout life. The Halifax Town Council was one of the first to take action in petitioning Parliament for land value legislation, it being in February, 1898, that Councillor Whitley, as he then was, succeeded in getting a resolution adopted by 28 votes to 6 in favour of the policy. In this agitation the Glasgow Corporation had taken the lead, and Mr Whitley was present and spoke at many of the representative Conferences that were held under municipal auspices. It was he who introduced the famous deputation to Mr Asquith (then Chancellor of the Exchequer) when a petition signed in behalf of 518 local authorities urged the Government to take action. He made the propaganda at numerous public meetings, where he was accepted as a foremost authority on the subject, and frequently he contributed articles to the Press.

ON THE HOUSING QUESTION

At his adoption meeting as Parliamentary candidate for Halifax on 30th January, 1900, he spoke on the evil of overcrowding and said:—

Questions of municipal dwellings, admirable perhaps in themselves under certain circumstances, were but putting plasters over the sore. The evil of overcrowding was caused by a wrong system of taxation which had caused the price of land in the centres of their cities to go up to such a fabulous amount that it was impossible for decent housing to be had except at enormous rent. The one cure for this was the placing of taxation, where it ought to have been all these years, on land value. The chief burden of their taxation had been the one thing that had escaped it. Therefore there was no wonder that, with a false economic system of taxation, they had landed themselves in these evils that were crying aloud for remedy in the great cities of the country.

ON FREE TRADE

In July, 1904, he became President of the English League for the Taxation of Land Values, a position he held for three years, and he joined the United Committee when it was formed in 1907. On his acceptance speech as President of the League he referred to the revival of the Protectionist campaign and said:—

The old bogey of "Protection" has been trotted out again after 60 years' rest. This was a great help, for the country had been compelled to turn its attention from war to the study of economic truth. Nothing but good could come of this, for the truth for which we stand is the bedrock of economics. "One-sided Free Trade": yes, we have as yet only won freedom of exchange; we want freedom for labour and production. "After sixty years of 'Free Trade' there are still poverty and unemployment." True; and thus we come at once to the Land Question. What is rent but the dictation of the small number who own the surface of the earth as to the terms upon which they will permit the rest to live?

One may get buried, perhaps, without the permission of the landlord, but one cannot live without it. Thus the benefits of Free Trade have been mainly absorbed in rent. Our reform is the fundamental one. Every other reform is secondary, and must fail unless we attack the fundamental question of land values. The power of a few is balanced against the necessities of the rest, when some hold that which is necessary to the existence of all. So let us take advantage even of the present evil phase of political history in order to press home the economic truth about the Land Question.

Addressing his constituents on 11th September, 1903, he stated clearly the alternative to Tariffs in the declaration that

The product of a man's labour had to pay a toll on every hand to monopolies of every kind that only a portion of what he earned entered his own pockets. There, he thought, they would find the keynote of this discussion. It ought to stir up and inspire them to carry out the real Free Trade of Cobden, which was to strike, not only at the monopoly of the Customs tariff, but to strike all other monopolies which tended to an unjust distribution of the wealth which was created by an exchange of products. The land monopoly was, perhaps, the chief root of them all.

ON HENRY GEORGE

At the Henry George Commemoration Dinner in London, September, 1905, Mr Whitley was the orator on the occasion, and in the course of his tribute to a great memory he said:—

The ordinary political economists had taken the present conditions, in many respects, evil conditions, for granted, and had thought they must make rules to fit them. But George had asked, are these conditions—evil or producing evils—God-made or man-made? His answer was that they were not inevitable, but had been brought into existence by man's ignorance or carelessness. He wrote in beautiful, simple, and sincere language, such as can only come from a man who has a real message to give. Never more than at the present time was that message needed. After a period of war men's minds were turning to find alleviation of pressing problems—of housing, of poverty, of the distress caused by the want of employment. In the reform which Henry George advocated they had the key to all these problems. There was going to be a great opening of men's minds in sympathy with distress and poverty, and there was a danger that many foolish and uneconomic experiments might be made, and more harm than good result from sympathy without knowledge. They did not expect to undo in a year, or even in a generation, the evil that had grown up during centuries, but they believed that by a just dealing with taxation they would set free the springs and restore to men the lost opportunities of industry. Let us, then, keep that ideal before us, and do all we can to work up to it.

These are only a few extracts from our pages in which there is very much on record of the services Mr Whitley gave to the Henry George movement. He maintained his interest to the end, that we know; but his public position for 10 years as Chairman of Ways and Means and Deputy Speaker, and subsequently as Speaker, of the House of Commons, with the posts he filled since of a public nature, debarred him from being an active protagonist in the causes he held dear. What he did in effectively influencing public opinion will ever be remembered by those who see the solution of our vexing social and industrial problems in the application of the teachings of Henry George.

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SOCIAL CREDITORS AND LAND VALUE TAXATION

Correspondence

The Secretary of the Social Credit Secretariat, of which Major C. H. Douglas is president, writes *Land & Liberty* in a letter dated 27th February:—

DEAR SIR,

In reference to your marked copy of February, 1935, and the paragraph relating to Major C. H. Douglas and Social Credit, we would say that it is quite evident, both from your own comments and from the Questionnaire which you reprint, that you still do not realize that a tax in money is, and always has been, a tax for the benefit of those who create and destroy money.

It is obvious that the result of taxation of land, which is already two or three times greater than that on any other form of property, has not merely been to ruin both the small and large landowner, which result we understand you view with complacency, but to transfer the land into the hands of banks and insurance companies, whose exploitation of it has been far less satisfactory than that of its previous owners.

We notice that your comments on this matter are immediately followed by a "Form of Bequest," which begins "I bequeath (free of duty) . . ." We should be interested to know on what grounds you consider that one activity, your own, should be exempt from taxation, while another activity, that of agriculture, should be taxed out of existence.

Yours faithfully,

W. L. BARDSLEY,

Secretary.

This letter confirms the impression that neither Major Douglas nor his colleagues understand the land question. It is simply not true that taxation on land is two or three times greater than that on any other form of property. On the contrary, land is treated with particular consideration. Unused land is exempted from rates and taxes. Agricultural land is exempted from rates. Land generally is valued according to the use which is made of it and the improvements made to it and not according to its value as land. In any case, land value taxation (the real topic of discussion) is not in operation in this country.

The effect of the words "free of duty" in the form of bequest are so obvious that we need not waste time to explain them. More important is the reference to agriculture, which indicates that the Social Credit Secretariat is under the delusion that land is only used for agriculture, and that a tax on land values would be a tax on agriculture. A tax on land values is not a tax on industry or production; it is a tax on the ownership of natural resources. It does not raise prices; it is not shifted on to consumers. In New South Wales, Manitoba, Denmark and elsewhere it has been applied for the purpose of raising some or all of the local taxation in country districts. Farmers have not been taxed out of existence in these places, but are strong supporters of land-value taxation.

The main proposition in this letter is "that a tax in money is . . . a tax for the benefit of those who create and destroy money." Here we have an interesting example of a fallacy due to the use of ambiguous terms. All taxes are taxes in money because all taxes are calculated in the currency of the country imposing them. The use of requisitions of goods and labour is obsolete. Nevertheless, the effect of all taxation is to divert a certain amount of the labour and production of the citizens to the purposes of the Government.

Now if by money Mr Bardsley means currency or legal tender, his proposition becomes this: a tax in legal tender is a tax for the benefit of those who create

and destroy legal tender.

It is fairly evident, however, that in talking of creating and destroying money Mr Bardsley is referring to a favourite theme of Social Creditors that banks create and destroy credit or loans. The proposition then becomes: A tax on bank loans is a tax for the benefit of those who create and destroy bank loans. If this statement has any meaning at all (which we doubt) it certainly has no bearing upon the land question or land value taxation.

THE CHURCH ASSEMBLY

The National Assembly, which is the Parliament of the Anglican Church, consists of three Houses, of Bishops, Clergy (some *ex-officio* and some elected by Hare-Spence P.R. by clergy of their diocese), and Laity—men and women similarly elected by laity elected to the "Diocesan Conferences." In a rough way it begins to voice lay and clerical opinions apart from the beneficiaries of State patronage alone, as of old: and has been uneasy about social conditions among its electors and the humble parish clergy who minister to them.

At the February meetings of the Assembly the Social and Industrial Commission presented an interim report (C.A. 484) on unemployment which indicates a temporary defeat of its members instructed in Georgeism—of whom the Rev. P. E. T. Widdrington is probably the most eminent—by the "Industrial Christian Fellowship" group led by Rev. P. T. R. Kirk—a group which favours "any other" solution.

The report has nothing to say about the land question but summarises three other policies. One is that there is nothing fundamentally false in the structure and aim of industrial society as we now know it. Removable causes of unemployment are the burden of debt, barriers to trade, exchange and labour restrictions, excessive taxation and (*inter alia*) "various threats to capital." Another is the "nationalization" of all industrial and financial activities, which is also but shortly mentioned. Most of the paper is a rehash of old discussions of the Social Credit scheme, with a hint that on the whole it is worth a trial! A more worthless paper from so important a source has rarely been printed. It is partly redeemed by Mr J. H. Higginson's "Memorandum of Dissent," criticizing the "baseless and ill-informed ideas" about money and increased purchasing power.

The discussion on the report was of some value—the Bishop of London proposed, in moving that it be "received" that "financial, industrial, and economic policy be reconstructed," though this was amended to read that such policy "should not transgress moral and religious principles."

The Archbishop of York paid a left-handed compliment to the Commission—that they were extremely wise in putting their views, because it made it abundantly plain that they were not commending any one of them! Why His Grace did not take the obvious step in commending the view set out by Henry George, as did Archbishop Lord Davidson, is not clear. That the Georgeist section were browbeaten into silence is much to be regretted, but the upshot of the matter is not unpromising. A valueless document has been riddled with criticism, and itself and the whole subject of unemployment has been commended to the further study of churchfolk. Let the debate continue!

M. J. S.

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

YOUR AFFAIR AND MINE

By A. Maud Stacy

As you and I must each pay Rates, either in our rent or separately, why should we not see that they are assessed in the best possible way? The nearer we live to a town the more advantage we have of certain services, such as road maintenance and drainage, street lighting, fire brigade, police protection, schools, destruction of refuse, etc. We appreciate these, and every thinking man or woman is willing to take a share in their upkeep.

At present, Rates are claimed from us according to the size and cost of the premises we occupy. At first this does not seem a bad way, but it has many disadvantages. It discourages people from improving their houses and shops, for they know that whatever increases the value of the building will put up the Rates. The erection of a garage or a wing to the house, to add a bathroom or put in a new shop-front all entail increased Rates. We want to see this system altered and the assessment based on the value of the *land*, not on the building on it. This would leave us free to improve our premises and would encourage the spending of money on development, thus giving more employment. Further, such a tax would fall on all *land*, whether used or not, thus spreading out the cost of those services mentioned above, reducing Rates to the majority of the community because shared by all in proportion to the value of their land.

At present land standing idle pays no Rates, and that which is little used pays only a small amount. This is a direct inducement to owners to let their land lie waste until it is wanted, when it will fetch a big price. If Rates had to be paid each year whether land were used or not it would become a business proposition to use the land to the best advantage. This in itself would tend to keep land prices down, making town development less costly than it is to-day—a further saving of Rates.

In Denmark, where this system is in vogue, a fresh valuation is made every five years, so that as towns grow Rates and Taxes are claimed from all, as the amenities are enjoyed by everyone in accordance with the size and position of the land occupied. In New Zealand and New South Wales this system is used, and in many other parts. In Brisbane all the cost of develop-

ment is borne not by raising the Rates but by the higher sums accruing from the increased value of land.

In his Budget of 1931 Lord Snowden arranged for a valuation of land so that a beginning should be made of a penny in the £ on capital value in the Budget of 1933-4. But the "economy measures" swept away this effort. Even a very small tax per £ would raise a very large sum for the Exchequer or local revenues.

It is up to us to create a demand for this reform, to stimulate public opinion and urge our local Councils to press Parliament for powers to use it. Hundreds of Councils are already in favour.

The *Rating of Site Values* will encourage the better use of land, stimulate enterprise, give more work and spread out the burden of Rates. Above all, it is a fairer system, and this is a recommendation which appeals irresistibly to the British mind.

(The above article has been issued through our Press Bureau to 260 newspapers.)

IS A PEAT MOSS A "FACTORY AND WORKSHOP"?

This is one of the vexing questions raised in the anomalies of the present rating system which was further complicated by the "Derating Act" of 1929. The local Assessor held one view, the Valuation Committee another, and the Land Valuation Appeal Court had to give decision as reported in the *Glasgow Herald* of 2nd February. Lord Hunter (with Lords Fleming and Pitman concurring) said it was a misuse of language to refer to 70 acres of moss, only a small portion of which was cut at any time, as a workshop. What was done was that something was cut from the soil and after being dried was used as a raw material in connection with a manufacturing process. As well might it be said that the digging of potatoes in a field or the cutting of a field of corn made the field a workshop. It was intimated that the decision not to "derate" mosses would apply to the gathering of kelp on the shores. That also is not an "industrial subject" entitled to the benefits of relief from rates.

It is all very capricious. The law with its distinctions, its favours bestowed on sectional interests, and its artificial definitions putting one business in one class and another business in a different class "for the assessment of rates" is "a hass." But we are tied up in this way because of our own stupidity in allowing any improvements whatever to be rated and in not having insisted long ago that the value of land is the proper source of the public revenue.

Our "News of the Movement" columns refer to the activities of many correspondents in making publicity through letters to the newspapers. Among other news cuttings received, we notice G. A. Goodwin in the Review of Reviews, the Daily Dispatch and the Prestatyn Weekly; Mr W. E. Bland in the Winchmore Hill Gazette and "Physiocrat" in the Star; the Kent correspondent "Mentor" in the A.E.U. Journal; "Highgate Resident" in the Hornsey Journal; G. E. Young in the Hertfordshire Mercury; "Working Man Student" in the Barnsley Chronicle. Two long cuttings are of exceptional interest, one being the report in the Hendon Times (1st February) of the Debate on the Land Value Tax Bill introduced in the "Golders Green Parliament" by Mr F. W. T. Krohn, and the other an illuminating statement "The Crusade Against War," contributed by Dr Felix Vitale to the English edition of the Buenos Aires Herald, a large part of which appears in our leading article column.

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SOME PRESS CUTTINGS

The following press cuttings, which arrived on one morning recently, are reproduced as a sample of the discussion constantly taking place all over the country.

* * *

To the Editor of the "Keighley News"

SIR,—With regard to "X.P.'s" excursion into the realms of pseudo-economic fancy, it is neither instructive nor amusing. The question at issue is much too serious, involving, as it does, the well-being of humanity at large.

To recapitulate: Land plus labour yields wealth—i.e., commodities. Taxes on their value always increase selling prices by at least the amount of the taxes. On the other hand, a tax on land value has exactly the opposite effect; it decreases the selling price of land. To the man who can think, these facts will show to him how fundamental is the difference between land and the products of labour.

To produce commodities, access to land is the first essential. A tax on land value would at once stop the withholding of land from use, as the tax would fall upon all land having value, whether used or not. Taxes on commodities (indirect taxation) are always passed on to the consumer, but a tax on land values—and this is worth noting—cannot be passed on to anybody, hence the bitter opposition to it of the landowning fraternity. —I am, etc.,

J. W. B.

To the Editor of the "Western Morning News," Plymouth

SIR,—“Socialist Leaguer” refers to capital such as land! He wants to nationalize banks, yet knows so little of economics that he cannot distinguish land, a natural resource, from capital, a man-made affair. I would like to know what his banking scheme is like.

Now land gets its value from communal effort. If there is a hitch in the scheme of “Cripps,” with a trade set-back, the community will be committed to compensation by way of interest to landowners that would be unbearable, for the compensation would get heavier as land values, then owned by the Government, went down with bad trade, while the bond interest remained fixed. The Land Taxers, on the other hand, do not pay compensation and then tax it, but gradually absorb for the community the socially-created land value, by taxation, without the trouble of managing every land unit, down to the small garage or dog kennel plot.

OLD HAND.

To the Editor of the "Evening News," Portsmouth

SIR,—I observe that the matter of high rents charged for working men's dwellings has recently occupied the attention of your readers.

It is abundantly clear that the working classes play a substantial part in modern civilization. In Portsmouth we have limitless evidence of the industry and skill of these underpaid workers.

Why, then, should these men be forced to pay prohibitive rents for slums? What could be done to relieve their distress?

Let us consider the question of housing schemes and grants from Local Governments. Such schemes embody charity, and the working man does not ask for charity. Also they impose an additional drain upon the rates, and are not the rates already much too high?

I suggest that the present rating system is all wrong. Unused land is not rated at all, no matter what may be its value, whereas improvements to tenanted property are immediately followed by an increase in rates. Suppose rates were based on land values, whether used or unused, landlords would then be prepared to offer

more reasonable terms rather than speculate upon the possibility of getting a high price by holding their land out of use until someone agreed to their terms.

Again, by rating the land value and disregarding the property value, we should be encouraging the landlord to improve the amenities of his property and, incidentally, add to the comfort of his tenants.—Yours, etc.,

LOUIS R. W. FRANKLIN.

East Southsea.

DEAR LAND—NO HOUSES

At a meeting of the Chailey (Sussex) Rural District Council the Clerk reported the receipt of the District Valuer's report upon the site proposed to be purchased for the erection of houses in the parish of Ditchling. The report stated the value of the site (area approximately two acres) to be £850. The Clerk stated that if this site was purchased at the valuation given approximately 1s. per week would be added to the rent of each cottage in respect of land only. It was resolved that no further action be taken with regard to purchasing the proposed housing site adjoining the present Council cottages at Ditchling, and that the sub-committee be requested to report as to alternative sites in that parish. —*Sussex Express*, 22nd February.

Mr J. L. Young, at his adoption meeting (*Golders Green Gazette*, 15th February) as Liberal candidate for Hampstead, said:—

No community, however, had economic freedom while it knew that a disproportionate percentage of the ultimate revenue from national improvements would go into the pockets of the landowners. Liberalism, by rating site values, would ensure that a reasonable proportion of such ultimate revenue would go into the pockets of the community.

As the whole value of land is due to the presence and activities of the community, this “reasonable proportion” talk is pointless—unless Mr Young means that by rating land values local authorities would get their share of this public revenue (in lieu of rates on houses) and the rest should or would be taken in taxation for the uses of the National Exchequer. What about the one-time Liberal demand for the abolition of indirect taxation and a national land values tax in place of such imposts? That and the local rating of land values is the way to the desired economic freedom.

A TEXT-BOOK FOR ECONOMIC CLASSES AND THE STUDENT—By special arrangements we have obtained a supply of Jackson H. Kilsten's informing book,

“WHAT'S WRONG WITH TAXATION?”

which is now offered to our readers at the remarkably low price of 1s. post free. It was reviewed by “W. R. L.” in our columns with highest praise. “Read this book,” it was said. With the difficulty of the originally high price now overcome this advice is all the more earnestly endorsed. A treatise on Land, Labour and Capital, the functions of Government and the basic principles of Land Value Taxation. Fourteen chapters, 188 pages. Paper covers. Price 1s. post free.

To Teachers of our Economic Classes “WHAT'S WRONG WITH TAXATION?” is recommended as a sessional text-book. Special terms: 9s. per dozen, post free.

WHAT MR LLOYD GEORGE HAS SAID

(A statement circulated to the Press and issued by The United Committee as a leaflet for distribution at public demonstrations)

Who is the landlord? The landlord is a gentleman who does not earn his wealth. He does not even take the trouble to receive his wealth. He has a host of people around him to do the actual spending for him. He never sees it until he comes to enjoy it. His sole function, his chief pride, is stately consumption of wealth produced by others.—*At Limehouse, 30th July, 1909.*

Who ordained that a few should have the land of Britain as a perquisite? . . . Who is responsible for the scheme of things whereby one man is engaged through life in grinding labour, to win a bare and precarious subsistence for himself . . . and another man who does not toil receives every hour of the day, every hour of the night whilst he slumbers, more than his poor neighbour receives in a whole year of toil? Where did the table of the law come from? Whose finger inscribed it? These are the questions that will be asked.—*At Newcastle, 30th September, 1909.*

Only the business community in this country, and those who have been associated with it all their lives, can fully appreciate the extent to which the present ownership of land hampers and embarrasses trade and industry.—*Preface to "The Budget, the Land and the People," published December, 1909.*

I will tell you what is the matter with this country. There is one limited monarchy here, but also 10,000 little Tsars. They hold absolutely autocratic sway. Who gave it to them? We mean to examine the conditions. A fight full of hope for the democracy, we are asking nothing unreasonable.—*At Swansea, 28th May, 1912.*

Search out every problem, look into these questions thoroughly, and the more thoroughly you look into them you will find that the land is at the root of most of them. Housing, wages, food, health, the development of a virile, independent, manly, Imperial race—you must have a free land system as an essential condition of these. To use a gardening phrase, our social and economic condition is root-bound by the feudal system. It has no room to develop, but its roots are breaking through. Well, let's burst it.—*At Aberdeen, 29th November, 1912.*

When they enclosed the commons they did it through Commissioners, and those Commissioners did the work they were set out to accomplish so neatly, so completely, so thoroughly, that we decided that, the Commissioners having deprived the people of their interest in the land, Commissioners are just the people to restore the land to the people. It is a great undertaking. It is a gigantic one, but we mean to put it through. It is one that may take time; it is one that may involve us in a struggle with great interests. We are accustomed to that. We have beaten vested interests and we will do it again.—*At Swindon, 22nd October, 1913.*

As long as the landlords are allowed to charge prohibitive prices for a bit of land, even waste land, without contributing anything to local resources, so long will this terrible congestion remain in our towns. Take the question of overcrowding. This land question in the towns bears upon that. It is all very well to produce Housing of the Working Classes Bills. They will never be effective until you tackle the taxation of land values.—*At Newcastle, 4th March, 1903.*

We do not want to tax industry; we do not want to tax enterprise; we do not want to tax commerce. What shall we tax? We will tax the man who is getting something he never earned, that he never produced, and that by no law of justice and fairness ought ever to belong to him.—*At Carnarvon, 8th December, 1909.*

Then there are questions like the Taxation of Land Values. And I am very glad the Government are going to put that in their Budget. I urged them to do that last year.—*At the National Liberal Club, 5th December, 1930.*

It (Land Value Taxation) has been done and is being done at this moment. It is being done in some of our Dominions—in some of the greatest cities in the Dominions. The real value of this is not so much what the right hon. Gentleman gets out of his penny (in the £ of capital land value); it is the thing that he pointed out, that it is to be the basis of local taxation. This measure of the right hon. Gentleman will broaden the basis of taxation; it will strengthen the local authorities; it will give them greater opportunities of beneficial action for the State; and beyond that it is in itself equitable, it is equitable as between one taxpayer and another, and it is equitable as far as the whole community is concerned.—*In the House of Commons, 6th May, 1931, in the Debates on Mr. Snowden's Budget provisions for Land Value Taxation.*

RANSOM FOR LANDOWNERS

The *Co-operative News* of 2nd February had a long and informing article entitled "Get Down to a Real New Deal—Wipe Out the Landlords' Claims," written by the "Special Commissioner" of the paper. He declares that "Public works in this country have failed to provide work and wages commensurate with the sums expended because private landowning interests have held a pistol to the head of the community and demanded fabulous ransom before a man could be employed." The writer draws liberally from our columns (and with acknowledgments) in giving examples of the compensation given to landed interests in connection with road and bridge schemes—and cases where the compensation was to be so much that schemes were abandoned, the most outstanding of which was the Charing Cross Bridge in London, estimated to cost £16,865,000, of which £11,126,000 would have been required for land, easements, and permanent rights.

A TEACHER'S MANUAL. How to study and how to impart the teachings of "Progress and Poverty." The Henry George School of Social Science, 211, West 79th Street, New York City, has produced from Oscar Geiger's copious notes on "Progress and Poverty," and in the form of questions and answers on every point, a comprehensive TEACHER'S MANUAL, which will certainly be found of the greatest assistance in class work. The Manual (47 pages) is intended primarily for teachers and meanwhile only a limited edition has been issued. The price is 4s. A few copies are available at our office for which early application should be made.

INTERNATIONAL NEWS

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

DENMARK

The Danish Social Democratic Party and Land Value Taxation

By HANS P. ANDERSEN

(Translation of a special article in *SOCIAL DEMOKRATEN*, Copenhagen, 29th January.)

Although the Social Democratic Party does not see the ultimate aim of its efforts attained in the complete collection of land values for public purposes, yet this policy, which in reality means a socialization of the land, has very naturally a foremost place among the objects pursued by the Social Democratic Party. The best indication of this in practical politics is perhaps the standpoint the Party has adopted and the practical action it has taken in connection with legislation on property taxation and other legislation bearing on this subject.

THE REACTIONARY LEGISLATION OF 1902

At the beginning of the 20th century, when the great constitutional change took place, Danish peasants gained their influence in politics and were interested in promoting a general reform in taxation which, among other things, was directed towards converting the old hard-corn tax * on country lands and the building taxes in the towns into a general tax on fixed property, applying in town and country alike. But the way in which this was carried through clearly showed the influence of the class interests.

In the first place it meant that, so far as the countryside was concerned, a system of taxation was abandoned (namely, the old hard-corn tax) which, although technically speaking out of date, did have the good feature that it was a burden upon land. It was given up in exchange for a form of taxation that was based upon the objectionable principle of falling upon land and buildings with equal weight. There was to be for the future a periodic valuation of all properties in the country according to their value in the open market, and on the basis of these values all properties were subject to the new property tax.

In the second place, the new assessment brought about a reduction in the taxes levied upon agricultural land; but, more important still, this transference—because, as explained, the taxes were now levied on the value of both land and buildings—resulted in a reduction of taxation for the large land holdings where buildings were few in relation to the area, and where the land had a fairly low value because the cultivation was not intensive. On the other hand, the small holdings, such as those of the housemen or cottars, and the allotment holders, which have a high building or improvement value, relatively speaking, and where the land had a higher value on account of intensive cultivation, were much more heavily hit by the new taxation.

* The hard-corn tax was based upon the fertility of the land, which was classified into some 24 different grades. It did not take account of improvements made to the land, and was payable whether the land was used or not. It was first established in the 17th century, and was for a long period a very close approximation to a pure land-value tax. It did not, however, include values due to extraneous circumstances, such as access to roads, railways, etc., which in recent times have influenced the value of land. The great development of Danish agriculture and the existence of a numerous class of small holders is largely due to the operation of this tax.—EDITOR, *Land & Liberty*.

The relief which the large land holders got was all the more unfair because the previous hard-corn taxes had long ago become a fixed charge and had been discounted in the selling price of the land. The reduction of taxation, therefore, meant that these properties which had benefited most from the reduction, increased correspondingly in selling price, and it happened that those farmers who were the proprietors of their farms pocketed the advantage.

Purchasers of such land thereby exchanged what was a public mortgage for a private loan, because they had to borrow just so much more before they could acquire the properties at the higher prices. This result, so unreasonable and so unfair, was not compensated by the fact that in the towns a certain amount of progress took place by levying the taxation on land which had formerly been levied on buildings alone.

OPPOSITION TO THE GENERAL PROPERTY TAX

From the beginning, the Social Democratic Party were definitely opposed to property taxation that was levied upon buildings and demanded in place of it a pure land-value tax and a tax on the increase in land values.*

When the tax legislation was discussed in Parliament in 1902-3, the Social Democratic leader, Mr Borgbjerg, made the following declaration: "We maintain that periodic valuation should be made every fifth year and we propose that there should be a separate valuation of the land. We will thus succeed in obtaining the basis for a future development in a desired direction. Thus, upon the basis of a five-yearly valuation of the land we could impose an increment tax falling upon the increase in value that has taken place in the previous five years and which is due to the growth of the community. It would be difficult to find a more sensible tax."

In this connection, one must remember that the importance of choosing one or other basis for State taxation on property is not so great as the need for doing the same thing in regard to local taxation, which on the countryside makes up a large part of the local revenues.

The Social Democratic Party in the succeeding years has worked steadily to bring about the abolition of taxes upon buildings, because in the last analysis this is a tax on consumption which, among other things, makes dearer such an elementary necessity of life as a dwelling-place. Instead of this, the Party has pointed to the land as the basis of taxation which ought alone to be used, because this tax could not be shifted upon consumers. Buildings are produced by labour and their value depends on the cost of production. Before the building trade will undertake to build anything, they require in all circumstances a return on the capital invested in buildings. Accordingly, if a tax upon buildings is imposed and if the house rent cannot be increased to the extent of the tax, because for the time being there are not enough dwellings, a brake will be put upon new buildings until house rents rise to the degree that the tax can be met. In this connection the property tax,

* Wherever reference is made in this article to taxation on increased value or increment, it must be understood that in Denmark this connotes an annual tax levied on the increase in the value of land at any periodical valuation as compared with the value at a previous valuation. It does not mean a tax levied at irregular intervals upon such land as happens to be sold. It is levied in addition to the ordinary tax imposed upon the whole value of the land.—EDITOR, *Land & Liberty*.

as then levied, was specially unfair during and immediately after the war when we had the greatest difficulties in producing buildings at a remunerative price.

Quite different are the circumstances with regard to land, the value of which is not dependent upon any costs of production, but is derived partly from its natural capacities and partly from its situation. Owners of land have no recourse against a tax that takes from them either a part or the whole of the income from land as such by trying to decrease the supply of land and thus send its prices sky-high.

THE NATIONAL TAX OF 1922

Eventually there came a reaction against this unsound tax system. When the law of 1922 for the Land and Property Tax was adopted, although taxation of buildings was not abandoned, provision was made for distinguishing between a tax on land values and a tax on improvements, whereby the rate of the land-value tax was made higher than that levied upon improvements, namely, 1.5 per thousand on land values and 1.1 per thousand on the value of improvements apart from the land. Moreover, the law provided that at every periodic valuation there was to be a separate assessment of land values in respect of every separate property, and the land value was defined as "The value of the land in its unimproved condition, having regard to its quality, situation, and the use for which it is adapted." With respect to agricultural land, a special provision is made that the value of a given piece of land of given quality and situation is to be valued in accordance with the prices current in the district for land of similar quality and situation, and on the assumption that the land belongs to a medium-sized farm in an average state of cultivation.

As may be seen from these principles of valuation, the practice is abandoned of levying the same tax upon that part of the value of the property which is created by labour, or is the fruit of special industry or enterprise—which is often the cause of the high selling value of small holdings—as upon that part which is the gift of nature or the result of communal enterprise in roads, railways, and the rest. In these assessments the difference between the value of the property as a whole and the property of the land alone, with a deduction of 2,000 crowns (£100) for each property, gives the amount on which the tax on improvements is levied.

LOCAL TAXATION OF LAND VALUES

This change in taxation involved only a transference but no increase in the total amount. The Social Democratic Party gave its support to the legislation because it meant an important step in the right direction. The road was thus paved for a corresponding change in local taxation. This was carried through in 1926 by the first Social Democratic Government, under which local taxation on real estate is assessed in such a way that the rate of the tax on improvements is three-quarters of the rate levied upon the value of land alone. A subsequent alteration has been made so far as the county taxes are concerned, whereby the county tax on improvements is three-fifths of the rate of the tax on land value.

Following the provisions of the State tax, there is a similar tax-free deduction from improvement value before the tax on improvements is levied; but the amount of this rebate is to a certain extent left to the option of the local authorities. Then, again, if application is made, a further rebate is given of 1,000 crowns for every dwelling that a building may contain in excess of one. The proposals that the Government

had introduced went much further. It had been proposed that the tax on improved values should be not more than two-thirds of the rate of the tax on land alone, and the rebate in respect of dwellings should have been 2,000 crowns. Furthermore, it had been proposed for the sake of promoting building that there should be a rebate of 12,000 crowns (£600) for every separate dwelling built after the 18th June, 1916, but this had to be sacrificed in order to get Liberal support for the Bill.

THE LEGISLATION OF 1933

Generally speaking, the 1926 reform did not affect the respective amounts of revenue derived from the local income tax and from real estate taxation, but in the law of 1933 a certain change did take place. One of the measures taken for combating the crisis in agriculture was to give a State subsidy or subvention of 20 million crowns for a year to meet the charge of the county tax on land value, and it was also agreed to give an annual subvention of the same amount as a maximum, but varying with the percentage profit derived from agriculture* and disappearing when this percentage rose to the standard reached in the year 1929-30, which was 4.3 per cent.

The Local Taxation Act of 1926 gave an opportunity, although very modest, for the levy of a local tax on increased land values. At the present moment, while the towns are growing, agriculture is under a cloud and this form of taxation has more particular interest for the towns. The increase in value that attaches to lands in the neighbourhood of towns is by no means gratis. The urban growth demands from the public authority much expenditure in the making of roads, tramways, etc. Accordingly, it is obviously wrong that the effects of such expenditure and the increasing values of land should be appropriated by private speculators.

The Law of 1926 was restricted in only giving the local authorities the option to adopt a tax on increased values, so that its adoption depended upon the political convictions of the various local councils, and this tax could only be applied within very narrow limits.

The provisions of the 1933 Act are a very material advance upon those in the 1926 Act, although even the Act of 1933, because it required the support of the Liberals, is less than the Finance Minister, Mr Bramsnaes, proposed in 1929. According to his proposal the increment tax was to be levied half-yearly at three-quarters of the actually ascertained increase in the value of land not due to any private improvements, and this tax was to be of the same amount as the annual rent payable by the small holders, who obtained their holdings out of the public lands under provisions of the Law of 1919. That is to say, a tax corresponding to the current rate of interest on first mortgages. The proposals of Mr Bramsnaes further required that the increment tax was to be collected by the State and would not require any resolution of a local authority.

The Law passed in 1933 applies to the whole country, but is limited to a contribution each half-year equal to 2 per cent of half of the amount by which the land value of the property is greater than it was at the valuation of January, 1932, taken as the "datum line," but is subject to a provision which reduces the amount of the assessed increment. (Briefly explained, the tax is levied on the amount by which the increase in value of any piece of land exceeds the average increase in the value of the

* In Denmark an official calculation is made every year which shows the average return earned by capital (not including land value) invested in agriculture.—EDITOR, *Land & Liberty*.

whole of the land in Denmark. It was a concession made to the landed interests during the passage of the Bill.—TRANSLATOR.) But this abatement of the assessed increment is considerably less than the exemptions allowed in the 1926 Act.

THE PRESENT POSITION

How far we have got in regard to these taxes on real estate may be illustrated by the following figures. In the financial year 1931-32, altogether 110 million crowns (£5,500,000) of taxation were levied upon fixed property, of which 60 million crowns (£3,000,000) was in the form of land-value taxation. Of the total amount, the State gets 10 million crowns in revenue and the local authorities 100 million crowns. At the same time, the State levies something like 105 million crowns and the local authorities about 170 million crowns in income taxes.

The land valuation of 1927, which is a basis for the taxation above mentioned, shows an aggregate value (land and improvements) for the whole country of 13,200 million crowns (£660,000,000), and of that amount the value of the land alone makes 5,100 million crowns (£255,000,000). Compare the total land value with the amount of land value taxed and it will be seen that this tax amounts to about 1 per cent of the land value. As for the tax on increment values, it is not yet of more than little financial importance.

In conclusion, it is to be remembered that the Social Democratic Party, in an important connection outside the actual question of tax legislation, has worked for establishing a reform in the occupation or possession of agricultural land, which will secure for the community the increase in land value that is due to the activities of the whole community. That was done in connection with the small holdings set up under the Law of 1919 with respect to the alienation of public lands.

This legislation had reference in particular to the holdings established on the land that was surrendered to the State when the feudal and entailed estates were enfranchized, and also on the former glebe lands. On these holdings the holder, after paying an annual rent equivalent to the land value, enjoys, practically speaking, the same right of disposition as a freeholder. He is only precluded from cashing in the increase in land values, and in compensation—which is the actual state of affairs at the moment—he is spared the loss of any fall in land values. Many landholders who in these latter years have felt the curse of their mortgage burdens, must have had their eyes opened to this form of land-holding and would gladly see their private debts, which are fixed in amount and interest even if the bonded value vanishes away, converted into public ownership of this sort.

It ought also not to be forgotten that the local authorities, which are often large landowners, have special facilities, by fixing the conditions of sale of building lands, to ensure that future increases in the value of land accrue to the community. In that connection and in Copenhagen the Social Democratic municipality has achieved a great deal.

THE RETURN TO FREE TRADE

Protests are growing against tariff barriers and all the restrictions upon production and exchange. Free Trade must come, but with public revenue derived from Land Values. For the best instruction and stimulus read PROTECTION OR FREE TRADE by Henry George. Popular Edition, 6d., or bound in cloth, 1s.

HOUSTON, TEXAS

Writing from Houston, Texas, Mr James Charlton, who is County Treasurer, says: "In 1910 the Single Tax Club prevailed upon the citizens of this city to try a slightly modified single tax, taxing real estate, land and buildings for local revenue, despite the fact that our State Constitution says: 'Taxes must be *ad valorem* equal and uniform on all kinds of property.' We started by taxing land 50 per cent of its value and buildings 25 per cent. Our opponents, the landowners, carried us into the courts and four years later the Supreme Court decided against us. Our citizens got together, appointed a committee, had a meeting with the landowners' committee, and came to an agreement to allow us to continue if we taxed land at 75 per cent and buildings at 50 per cent of full value. Under this we are operating to-day, and we can say without fear of contradiction that our city and county have outgrown any other section of our great State." Mr Charlton adds that he was one of the founders of the Single Tax Club in 1892 and is now 88 years of age. We may congratulate him on having been re-elected County Treasurer for a further term of two years.

ARGENTINA

The council of the important city of Rosario has decided to impose a tax of 3 per thousand on the value of land apart from improvements, subject to an exemption of \$2,000 of land value.

This reform was strongly championed by Senator Dr Lainez in the local paper *El Diario*. It has also been applauded by *La Capital*, one of the oldest and most influential Argentine papers which commends on principles of economic justice as well as upon grounds of simplicity and expediency, acknowledging that it is an application of the ideas of Henry George "according to which the treasury should absorb the rent of land in order that the owners of land should not absorb the advantages of social improvement."

NEW ZEALAND

M. J. S. writes:

The *Local Authorities' Handbook* for 1934 has an interesting table of recent Polls on Unimproved Value Rating (1927-1933). Twenty-two Polls have been taken on adoption of the reform, and ten for rescission. Sixteen voted for local land value rating and six against; six refused to give it up and four were misled into rescission. Of the latter, Wanganui City (28th June, 1928) and Glen Eden Town District (November, 1930) repented at the first opportunity on 5th August, 1931, and November, 1933, respectively, by very convincing majorities. Dunedin City and several suburban units of Auckland City are the only hostile areas; and success in such great counties as Hawke's Bay in the north and Mackenzie in the south are a gratifying sign that as late as 1932 the working farmers continue to welcome the wholesome teaching of Henry George. The latest incident given is the return to our fellowship of Glen, where, after three years in the part of Prodigal Son, it had rescinded by 165 to 114 but re-adopted by 129 to 77—figures which indicate conversion of some critics and disillusion of many more.

Mr W. H. Kelsall, Hon. Secretary of the Newton Debating Society in Chester, is ever keenly interested in promoting the Taxation of Land Values. On 7th February he took charge of a debate on Social Credit and writes us acknowledging material provided at his request. He discomfited his opponents and found a remarkable body of opinion in favour of the Land Value policy.

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: Victoria 4308. Telegrams: "Eulav, Sowest, London.")

The Annual Meeting of the Committee was held on 22nd February, and after consideration of the year's reports and financial statements a resolution was adopted for circulation to the Press as follows:—

The United Committee for the Taxation of Land Values declares that the Government's new Housing Bill, which proposes to utilize public money for subsidizing high land values, is one more example of the disastrous policy of taking money from the general body of taxpayers to bestow it upon privileged interests; that the monopoly prices asked for land already stand in the way of all housing and industrial developments; that the measures being contemplated will increase land prices and thereby aggravate congestion and overcrowding; that the values of land created by the community should not pass into private hands but should be taken in taxation in lieu of the imposts now levied on labour and production; and that this policy will solve the housing problem by reducing rents and by relieving houses from the burden of rates.

Postal campaigns during last month included Press Bureau communications and a circular to the 1,500 secretaries of adult schools throughout the country with reprint of advertisement of Social Problems appearing in *One and All*, and other explanatory literature. To the Press was sent articles reprinted from February *Land & Liberty* on "Mr Lloyd George's New Deal" and "A Doctor's Mandate" accompanied by the leaflet "What Mr Lloyd George Has Said," text of which appears in another column; and the article, also appearing in this issue by Miss A. Maud Stacy, "Your Affair and Mine."

Responses from the Adult Schools have brought not only demands for literature but requests for speakers at meetings. One engagement so made is of particular interest. A meeting wanted in Christchurch (Hants) has been undertaken by Mrs. Levenson, now resident in Bournemouth. She is the widow of Dr. Levenson, the friend and one of the medical advisers of Henry George.

Mr Madsen addressed the Prestwood (Bucks) Liberal Association on 5th February and is engaged to speak in Manchester on 4th April, Liverpool on 5th April and Leeds on 27th April under the auspices of the Manchester, Liverpool and Yorkshire Leagues respectively. Extensive reports were given in the *Bucks Advertiser* and in the *Bucks Herald*, 1st February, of the meeting held in Aylesbury on 24th January.

Mrs B. Ayrton Gould, Labour Candidate at the Norwood By-Election (polling date 14th March) has answered "Yes" to the two questions addressed to her by the United Committee—whether she is in favour of the taxation of land values and whether she would promote and support legislation for land value rating.

Under the auspices of the Douglas Credit Association Mr W. R. Lester will debate with Mr J. E. Dennison on 21st March in the Union Church Institute, Brighton, at 8 p.m. Subject:—"Higher Purchasing Power and the Social Dividend: how they can best be secured," Mr Lester advocating "Through Freeing the Land."

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

The following meetings have been arranged for March:—

- *†Sun., 3rd.—Bonar Thompson, Dramatic Recital. 8 p.m.
- " 3rd.—Burslem Labour Party, Tunstall Town Hall: Andrew MacLaren. 8 p.m.
- *Tues., 5th.—Andrew MacLaren, "The Absurdity of Protection." 8 p.m.
- Wed., 6th.—Islington Debating Society, Co-operative Hall, 129 Seven Sisters Road: A. C. Blackburn, "Land Values." 8 p.m.
- " 6th.—Streatham Labour League of Youth, Labour Hall, Eastwood Street, Mitcham Lane: D. H. Thomas, "How to Get Rich Without Working." 8 p.m.
- Thur., 7th.—S. Poplar Labour Party, Culloden Street L.C.C. School: A. C. Blackburn. 8 p.m.
- *Fri., 8th.—The Sarah Siddons Fellowship: Andrew MacLaren, "Social Justice." 8 p.m.
- *†Sun., 10th.—Noel Kerr Lindsay, M.P., "The Future of Conservatism." 8 p.m.
- *Tues., 12th.—Andrew MacLaren, "The League of Nations."
- Wed., 13th.—Streatham Labour League of Youth (as above):

Andrew MacLaren, "The Principal Reason for Depressed Areas." 8 p.m.

Wed., 13th.—N. Camberwell Labour Party (Women's Section), 356 Old Kent Road: Fredk. Verinder, "How to Get Rid of Slums." 3 p.m.

Thur., 14th.—Plymouth Co-operative Society: Andrew MacLaren, "A Co-operator's Challenge to the Vested Interests."

*†Sun., 17th.—The Hon. Quintin Hogg (Barrister-at-Law), "Tariffs and Marketing Schemes are Essential." 8 p.m.

Mon., 18th.—S. Poplar Labour Party, The Baths, Glengall Road: A. C. Blackburn. 8 p.m.

*Tues., 19th.—Andrew MacLaren, "Is an Empire Consistent with Democracy?" 8 p.m.

Wed., 20th.—Ealing Labour Party, Labour Hall, Dorset Road, South Ealing: Andrew MacLaren. 8.15 p.m.

Sun., 24th.—Oldham Trades and Labour Council, Co-operative Hall, King Street: Andrew MacLaren.

*† " 24th.—H. H. Maddocks (Barrister-at-Law) opposes a Motion, "That the Private Ownership of Land is Unjust." 8 p.m.

Mon. 25th.—S. Poplar Labour Party (West Ward), 1, Newby Place: A. C. Blackburn. 8 p.m.

*†Sun. 31st.—A. Kerridge, "Russian Music Before and After the Revolution" (with illustrations). 8 p.m.

* These meetings will be held in the Lecture Room at 7 St. Martin's Place, Trafalgar Square.

† Arranged by the Literary and Debating Club. Programmes may be obtained from the League office.

A Social and Dance is being arranged for Saturday, 6th April. Tickets, 2s. 6d. each, include refreshments. Early application is requested.

A new pamphlet is in the press dealing with the Reports on the Depressed Areas, which are analysed and criticized by Andrew MacLaren. 40 pp. with cover, which carries a design by John A. Pinckheard, A.R.I.B.A. Threepence; special terms for quantities.

Members of the League are asked to note that the League's financial year ends on 31st March. The Hon. Treasurer will be grateful if members whose subscriptions are not fully paid up will send as generous a subscription as possible to him before the end of the month.

The Annual Meeting of the League will be called for Wednesday, 15th May.

SCOTTISH LEAGUE: William Reid, Secretary and Treasurer, 150 North Street, Glasgow, C.3. (Telephone: Central 4136.)

The Annual Meeting of the League has been fixed for Friday, 29th March. Captain A. R. McDougal has promised to attend and deliver an address. The meeting is to be held in the new premises of the Liberal Club, Buchanan Street, Glasgow. Captain McDougal delivered an address at a house warming in the same building on Thursday, 14th February. He put the taxation of land values as the alternative to the measures of the National Government, condemned the idea of seeking improvement by ruthless use of tariffs and offered to meet Mr Walter Elliot, M.P., in debate in his own constituency of Kelvingrove Division of Glasgow. Bailie Burt, who has been interesting himself in the revival of vital Liberalism, occupied the chair.

Among other meetings addressed during February were—17th, St. Joseph's C.Y.M.S., Kilmarnock, by Mr James Reilly, Knightswood Congregational Literary and Debating Society on the 18th, and Kelvingrove Liberal Association on the 21st, by the Secretary.

Our correspondents, Messrs John Cameron and Otto Ommer, have continued their correspondence in the *Limerick Leader* and the Secretary has been engaged in correspondence in the *Birmingham Post*. So our exports have been going up. Among *Glasgow Herald* correspondents on the Rating Question have been Mr William Kennedy, Mr Otto Ommer, and the Secretary. Mr A. J. Mace and Mr John Peter, M.A., have also had a full share in the correspondence columns of Glasgow morning and evening newspapers. Mr John Cameron has not neglected Coatbridge and Airdrie while engaged in controversy further afield. Other friends continue to use pen names and allow their identities to be surmised.

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

The Annual Meeting of the League will be held on 4th April in the Milton Hall, 244 Deansgate, Manchester, followed by a public meeting addressed by Mr A. W. Madsen.

Meetings have been addressed by the League's speakers as follows: Crompton (Shaw) Women's Co-operative Guild, A. H.

Weller; Withington Labour Party, E. F. MacClafferty; Burnley Women's Guild, Mrs Catterall; Longsight Men's Guild, A. H. Weller; Pendleton Men's Guild, A. H. Weller; Clayton Women's Guild, A. H. Weller.

At the meetings addressed by Mr Lloyd George in Manchester on 22nd and 23rd February the League organized the distribution of several thousand copies of the leaflet (published by the United Committee) "What Mr. Lloyd George Has Said," and Manchester people would have liked to hear from the platform an answer to the question the Radical of former days asked: "Who ordained that a few should have the land of Britain as a perquisite?"

A road scheme, involving an expenditure of £27,000 and intended to provide work for the unemployed, has been abandoned because the Bury Corporation is unable to come to terms with the trustees of Lord Wilton's estate for the acquisition of land. The Town Clerk of Bury is reported to have stated that it would only be possible to develop on land of about one-third of the whole length of the road, and that the Corporation had offered to purchase the land which would enable them by development to get back some benefit from the expenditure. Alternatively, the trustees offered to dedicate to the public the site of the road, and to repay the cost of its construction as and when any estate land adjoining the road is built upon. In his reply, the Town Clerk said that if the proposal were adopted the trustees would probably never be called upon to pay for more than one-third of the road which would open up for development the whole of the Wilton estate in Unsworth. "It is a question of who is to benefit from public enterprise," comments the *Manchester Guardian*, "the ratepayers or the landowners."

HENRY GEORGE CLUB (Manchester): A. Coates, M.Sc., Hon. Secretary, 72 Burnside Drive, Kingsway, Burnage, Manchester.

At a well-attended meeting in Smallman's Restaurant on 14th February Mr J. R. Sumner gave an address on "The Artful Dodger—not by Charles Dickens," describing land tenures and legislation in the past, and arguing that landowners had succeeded in evading their original responsibilities and in shifting the burden of taxation from their own shoulders to those of the public. A long process of enclosure of land, culminating in the eighteenth century, brought about the formation of many great estates, the owners of which controlled not only the surface of the earth, but the minerals underground. By their good will only could mines be worked. They were also able to demand excessive prices for their land when it was required for building.

Mr E. M. Ginders presided and the good report in the *Manchester Guardian* much enhanced the value of the meeting.

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

The Annual Meeting has been arranged to be held this year in the Y.M.C.A. Hall, Albion Place, Leeds. The date is Saturday, 27th April, with the President, Mr Ashley Mitchell, and Mr A. W. Madsen as speakers.

Meetings addressed have been as follows:—

27th January: William Thomson, Otley Road Adult School, Bradford; 7th February: E. A. Lassen, Laycock's Café; 12th February: Ashley Mitchell, Wakefield W.L.A.; 19th February: William Thomson, Eastwood Park Veterans, Keighley; 27th February: Ashley Mitchell, Dewsbury W.L.A.

Letters have appeared in the Press as follows: J. W. Booth, Yorkshire Observer; A. W. Dakers, Newcastle Journal; A. W. Dakers and the Secretary, Keighley News; J. W. Booth, A. W. Dakers, Keighley News.

Meetings addressed by Mr P. V. Oliver: Rothwell Men's Guild on 29th January, Hunslet Comrades on 31st and Woodhouse Guild on 19th February.

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

Councillor R. R. Fairbairn, J.P., one of our Vice-Presidents, will again contest Worcester City at the General Election as Liberal candidate. He was member for the division in the Parliament of 1922-23 and interested himself very specially in the work of the Land Values Group. As a City Councillor he has repeatedly raised the question of Land Value Rating, urging that Worcester fall into line with the many municipalities now in favour of that policy.

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

At the League meeting on 30th January Mr E. J. McManus spoke in the absence, through illness, of the Secretary, who had to defer the first lecture of his outline course of economics until the following Wednesday. This course has been extended to eight lectures, one each Wednesday at 7.45 p.m., the last

occurring on the 27th March. So far there has been a very full attendance, and keen interest has been shown. Coloured charts are used for illustration, and each lecture is complete in itself, presenting in an interesting manner a self-contained group of important economic principles and examples, even though the early lectures may have been missed. Questions and discussion afterwards clear up doubtful points. All are invited. Attendance is free and there is no collection.

The following organizations have been addressed by our speakers:—

Feb. 4th.—New Ferry Co-op. Comrades' Circle: Mr. E. J. McManus.

„ 12th.—Oakfield Co-op. Women's Guild: Mr O. B. Sweeney.

A number of our members are regularly sending letters to various newspapers. Several have appeared in the *Liverpool Echo* and the *Birkenhead News*. In both these papers Miss N. McGovern is continuing her refutation of the Fascist fallacies, and is forcing them to state where they stand on the question of the appropriation by landowners of the community-created land values.

On 5th April Mr A. W. Madsen is visiting Liverpool, and in the evening will address a public meeting on "Lessons from Russia for Believers in Liberty."

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

The speaker at the Economic Class on the 4th February was Mr H. Thirsk, who in a well delivered address dealt with "Some Assumed Causes of Economic Ills." A lively discussion followed, and there was a good report in the local *Evening News*. Mr Thirsk said that in spite of the wealth-producing power of modern industry the world was faced with universal depression, unemployment, poverty and appalling housing conditions. After discussing current remedies proposed he explained that the true cause was the restriction of the use of land and the burdens imposed by high rents and by high rates and taxes upon industry.

Press correspondence during the month included letters to the *Evening News* by Mr L. R. W. Franklin and Mr F. C. Bailey.

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WELSH LEAGUE: Mrs Annie Fenton, Ruskin House, 214 Caerphilly Road, Birchgrove, Cardiff.

We are glad to say that the proposal for the calling of a representative Land Value Rating Conference is now to come before the Cardiff City Council, notice of motion to that effect having been given by Councillor George Ferrier and Alderman Sir W. R. Williams, who are heartily to be congratulated on their initiative in the matter. They have a large public sentiment behind them, as was shown in the municipal elections of recent years with the great majority of the candidates pledging themselves in favour of the policy. Also this question of taking this practical step of securing the support of other local authorities was much canvassed and with the emphatic approval of nearly all who stood for election, whether successful or unsuccessful. We have passed on the text of the Resolution for printing in *Land & Liberty*. The instruction, it will be noticed, is to call together the local authorities of South Wales and Monmouthshire whose support may certainly be relied upon. With the Resolution carried, and the invitations under way, unlimited opportunities open up for effective work in bringing our question right into the forefront of municipal politics.

At meetings organised by the Cardiff Ratepayers' Association and the Cathays Ward Ratepayers' Association, Mr E. W. Barker, the City Treasurer, has lectured on "Some Aspects of Municipal Finance." At the latter meeting on the 26th February a member of the League saw to the distribution of suitable leaflets and pamphlets to all in attendance. At question time the Treasurer was asked, among other questions, whether he favoured the tapping for municipal purposes of the values attaching to land that are the result of public expenditure upon public services, and of the general activity and growth of the community. He replied in the affirmative.

We much regret to have to announce the death of Miss Jane Roberts, of Penarth, which occurred on Thursday, 21st February, at her home in Penarth. She had been a President of the National Union of Women Teachers and was a Member of our Executive Committee for many years. She was a valued and capable colleague whom we shall miss from our future deliberations. She had an active, buoyant nature and radiated good cheer in whatever circle she happened to move. Mr Eustace A. Davies attended the funeral both in a personal and representative capacity and has also addressed a letter of condolence on behalf of the League to the members of the deceased's family.

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

At the Co-operative Rooms, Castle Street, the weekly class on Economics continues to meet each Thursday under the guidance of the President, Mr E. J. Brierley. Interested friends are earnestly requested to attend these weekly meetings.

The usual monthly Economic Class was held in the Ruskin Hall, Brislington, on 22nd February, when an excellent attendance heard Mr Brierley give an address on Economic Rent and Wages.

During the month Mr Brierley has addressed the Moffat Discussion Class, the local branch of Toc H, together with his usual round of visits to the Co-operative Guilds and Women's Labour Sections. Helpers are urgently needed to meet the heavy demands which are now being made in our propaganda section, and anyone interested is asked to communicate with the Secretary.

The *Bristol Guardian and Gazette*, edited by Mr Brierley, still attracts attention by its articles, and the paper is gaining a good local circulation.

Miss B. S. Jefferies (Redland) in a letter to the *Western Daily Press* of 19th February: "Property is what people create for themselves and should not be taxed. Land was never created by people. Bring in the Land Valuation Bill, and get the Land Tax going, let it flow into the public purse, not private ones."

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

Skye small landholders are taking the right road by petitioning the Department of Agriculture for a substantial reduction of rent and a review of existing bonds. The Department declined both, it was stated at a large meeting at Braesdale, where the smallholders resolved "further binding themselves in unison to fight their cause to the uttermost, and failing immediate concession threaten to evacuate their holdings." Not since the early eighties of the last century, when the Highland Land League was formed, has there been such a gathering of the clans.

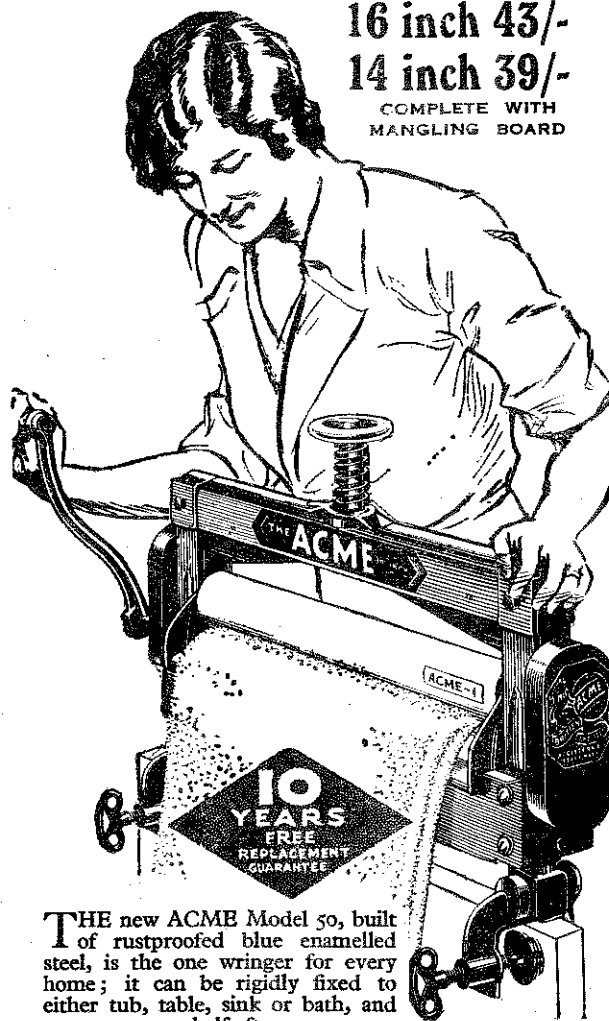
The Marchioness of Aberdeen, in an article in the *Sunday Post* (24th February) gives a vivid picture of childhood days in Strathglass. She tells a black story of the "letting of huge portions of the Highlands to wealthy sportsmen" which resulted "in the eviction of thousands of clansmen from their homesteads."

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