

# LAND & LIBERTY

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## DR. TEMPLE IMPEACHES LAND SPECULATORS

SPEAKING AT a luncheon given by the Holborn Chamber of Commerce on 10th February, the Archbishop of Canterbury, Dr. Temple, said that—

"A profiteer in land values after the war should be considered a traitor. A good many people are still anxious as to whether we are going to permit speculation in the value of land.

"I think we ought to make it quite clear that, whatever the law may be, public opinion should state that the man who makes money out of the fact that he happens to own land over and above what he was entitled to before the war is guilty of high treason.

"I hope that it may be made effectively illegal, but if it cannot, let us at least regard it as a thing for which any man ought to be turned out of a decent club. But it is not common for a man to be turned out of a decent club for making a little extra money."

This statement, not unnaturally, received a great deal of publicity. No doubt it was read with much sympathy, because the ordinary citizen does feel instinctively that land is different from everything else. That feeling is justified by a number of basic facts.

Land is the foundation of man's existence. All the material things he has or can have are in the end derived from the land. His food, clothing, dwelling, every instrument of production, art or culture is made by human labour applied to land.

The value of land is due to its capacity to serve human needs, and not to anything that those who own it have done more than what the rest of the community have done. Those who appropriate the value of land take what owes its existence to the whole community.

So far, it is to be hoped, there will be general agreement. But why does the Archbishop condemn only the appropriation of such increase of land value as takes place after the date when the war commenced? Would it not be equally just to say that no man is entitled to any increase in land value which occurred after the beginning of the last war? Or the South African war? Or the Crimean war? What was it that happened on the outbreak of war which entitled the owner of land to pocket all the increase of value which had taken place up till that moment, but which made it wrong for him to have any subsequent increase?

There was before the war a large body of opinion, perhaps a majority, in this country which thought it right that land values should be taken by rates

and taxes for public revenue, and that other unjust taxes should be abolished. Was that view mistaken? The Archbishop himself adhered to it in his little book on *Christianity and the Social Order* when he said that "a great deal of what is amiss alike in rural and in urban areas could be remedied by the taxation of the value of sites as distinct from the buildings erected on them. In this field, that inversion of the natural order, which is characteristic of our whole modern life, is especially important. If house property is improved (a social service), the rates are raised and the improvement is penalized; if it is allowed to deteriorate (a social injury) the rateable value is reduced and the offending landlord is relieved. Taxation of the value of sites, as distinct from the buildings erected upon them, would encourage the full utilization of the land. . . . Land values, therefore, should be taxed and rated; houses might well be de-rated."

Now let us ask another question. What is it that the Archbishop has in mind when he talks about "speculation in the value of land"? The tone of his speech seems to imply that the man who sells land for a higher price than it would have sold for before the war is guilty of an act as reprehensible as high treason. He wishes apparently to make it illegal for any man to sell land at a higher price than it would have fetched in 1939. But if such a law were enacted, it would make no difference to the fact that the land had in fact become more valuable. Nor would it prevent the owner from realising that value by letting the land at a rent; or if that were prohibited, from realising the value by using the land himself and getting the land value in the price of the things grown or made on it.

It is indeed only in an indirect fashion that "speculation" increases land values. The primary fact is that the "Speculation" is caused by the increase in land values which has already taken place or is anticipated in the future. If the speculation takes the form of holding land out of use in the expectation of selling it again at a higher price, then it is true that the speculation tends to drive the value of land still higher, because the supply of land available for use is reduced below its natural maximum.

The "speculator" is not so much the cause of the evil, as its symptom. If the evil is to be abolished the cause must be removed, and not the symptoms.

In one of the newspapers that reported the Archbishop's speech there was a report of an auction sale of land at Boston, Lincs., which was so crowded that men were carried out fainting. In the course of an hour 662½ acres of agricultural land, with farm-houses and buildings, were sold for £64,225—an average of just under £97 an acre. The *Daily Mirror* observed that "the prosperity of farming in the area was shown in the high price offered for every lot." The essential fact is that the land had become more valuable than it was before the war. It had become more valuable because the community is paying a high price for home-grown food in order to save shipping. If the owner had kept the land (as the majority have done) instead of selling it, would he have been any more or less of a speculator?

What does the Archbishop mean when he asks that land speculation should be made "effectively illegal"? Does he mean that there should be a prohibition upon selling land? or upon selling it at a price higher than the value at some arbitrary time, such as the outbreak of the war? A prohibition upon the sale of land was the device by which Hitler pretended to carry out his promises of land reform. Its effect is to make the existing holders of land and their heirs a hereditary class of land-owners. The tendency of our law has for long been to break down entails and other restrictions upon the sale of land. That does not in itself solve the land question, but it does make it easier to get rid of the dead hand of incompetent management.

The Archbishop's observations are calculated to appeal more to the emotions than to the reason. One of the great obstacles to all reform is the idea that evils are caused by individuals and not by institutions.

The cause of the evil in this case is that the value of land which is created by the whole community is appropriated by whoever happens to own the land. That fact can never be altered by prohibiting the sale of land or by fixing a maximum price for it. The remedy can only be found in taking land values for public revenue, for the equal benefit of all the community.

Certainly it is significant and important that the highest cleric of the Church of England should speak as he does. The Archbishop would render an even greater service to mankind if he would express with precision the causes and the remedies for the evils of which he so strongly complains.

## ANSWERING OBJECTIONS TO LAND VALUE TAXATION

ONE OF the most common, though in fact quite irrelevant, objections made to shifting taxation on to land values is that if people are taxed on unearned increment they should be compensated for unearned decrement. This argument might be pertinent to a proposal such as that made by John Stuart Mill for taxing increases in the value of land which take place after some given arbitrary date. Taxation of Land Values, properly understood, is not of that nature; it is a proposal to levy taxation according to the whole value of the land as it may exist at the time when the tax is imposed, with subsequent periodic valuations which will take account of changes in value, whether upward or downward.

This subject is examined in a recent issue of the *American Journal of Economics and Sociology* by Professor Harry Gunnison Brown. He says:—

"It cannot be pointed out too often that the socialization of the rent of land—brought about through the method of taxation—is utterly different from the taxation of future increments in Land Values. Indeed, the philosophy on which the former is supported is, ordinarily, a different economic philosophy altogether from that of those economists who, after rejecting the proposal to appropriate the rent of land, or most of it, in taxation, yet profess themselves not opposed to a tax on future increases in Land Values. For most of this latter group are believers in 'the ability theory of taxation,' and either accept the taxation of future increments in Land Values as supplementary to taxes based on 'ability' or consider that such increment taxes are themselves justified because of the increased 'ability' to pay of the owner of the land which has become more valuable.

"The point of view of those who favour public appropriation of the annual rental value of sites and natural resources is that taxes should be so levied as to further the common welfare and that taxes based mainly on 'ability' will not do this. They stress the annual rental value of land, regardless whether the rent, or the sale price for that matter, is rising or is higher this year than in some previous year, and regardless whether the owner has received more than the usual gain per cent. on the price he paid for the land or, indeed, any gain at all over his outlay. They stress the fact that the annual rent of land is a geologically—and socially—produced value; that the individual is not responsible for it, and that it is socially undesirable for the private individual to enjoy it. They insist that when individuals enjoy the rent of land as private income, the rest of the community has to pay for permission to work on and to live on the earth, in those locations which geological forces and community development have made comparatively productive and livable. They point out that the private enjoyment of rent

makes for a high sale price of land, makes relatively difficult the acquisition of ownership by the hardworking and ambitious tenant and makes for the continuance and increase of tenancy. They note the wide extent to which land is held vacant and unused, or in only partial use, and maintain that this involves economic waste and decreased productivity of labour and greater crowding in slums. They call attention to the fact that not to take the rent of land as a first source of public revenue compels drawing more heavily on the earnings of labour and thrift. And they conclude that a society in which the annual rent of land geologically produced and community produced, is taken in taxation for public needs, in which monopoly gains and the gains from unfair business practices, etc., are eliminated, and where, therefore, the incomes of individuals are in some reasonable relation to the services rendered by them, would be a far better society for the ordinary person to live in than the economic society we now have."

It might be said in fact that the case for Land Value Taxation would still stand even if a condition of affairs were to arise in which the value of land as a whole became stationary or even showed a tendency to decline. It would still be true that the value of land is individually unearned but communally created. It would still be true that it was uneconomic and detrimental to tax buildings and other improvement and allow the communal value to escape contribution. A condition of stationary or declining Land Values may not be immediately probable, but it is conceivable that such a state might emerge if the tendency for reduction in population became accentuated.

Even if Land Values in total became stationary, it is inconceivable that there would not be local increases and decreases due to shifts in the location of homes and industry. In that event the application of the proposal to levy taxation only upon future "unearned increments" would produce the strange result that some communities would enjoy revenues from Land Values and others would not, and the differences between them might in time become acute and striking.

Another point which should be borne in mind is that future increases in land values are already included in present market values, so far as they can be foreseen. The value of land always looks to the future and not to the past. Selling price is the present worth, or discounted value, of the anticipated future revenues from it. Taxation of future unearned increment only extends, therefore, to such increases as are not foreseen.

When people lose money in land speculation, they do so because they have overestimated the future. But the fact that some gain by land speculation and others lose is no reason why the community should not enjoy the

annual rental value of land which the community itself has created. To quote Prof. Gunnison Brown:—

"That anticipated future rents of land are capitalized into present sale price, and that the sale price of land is as much subject to the influence of persons who over-anticipate the future as of those who under-anticipate it, are opinions held quite widely by advocates of the socialization of rent as well as by opponents of it. But the former do not consider the fact of capitalization a conclusive argument against this basic reform, any more than they consider such an argument conclusive against tariff reduction, abolition of monopoly extortion, or other changes in public economic policy."

In fact, the argument against Land Value Taxation appears to be in essence an extreme form of the "vested rights" doctrine. And if that argument is to be decisive no reform of any kind can ever be carried out. The whole object of economic reform is to alter the system of legal rights now in existence in order to bring into existence a new system of rights which is considered more equitable and beneficial. In particular, every alteration in taxation alters the system of rights already in existence. If incomes are taxed more and commodities less, a change in economic rights is effected. It is true that in the case of Land Value, the "vested right" to its present exemption from taxation registers itself in capital value or selling value. But is that circumstance entirely unique? Do not special privileges conferred by protective tariffs, quotas and other restrictive devices also register themselves in the same fashion? Are we to conclude that no mistake in public policy, that no privilege given to some at the expense of others is ever to be corrected?

In conclusion Prof. Gunnison Brown says:—

"And many years ago in *A Perplexed Philosopher*, which most modern economists, even if they have chanced to read his *Progress and Poverty*, have never read, Henry George discussed carefully and rather completely this whole question of the right of society to socialize land rent. His discussion in this book seems to me a more thorough and searching one than the discussion of the same topic in *Progress and Poverty*. It is perhaps unfortunate that so few have read it.

"Yet most of the text-books in the 'principles' of economics, whose authors deign to give any attention at all to Land Value Taxation, conclude on the note of its 'wrongfulness,' on the note that 'society' would be guilty, in making such a change, of 'injustice,' of an act of 'bad faith,' of 'changing the rules of the game while the game is in progress.' Such considerations in reply as have been presented above are not even mentioned. . . . The student, if he follows his text-book, is left with

the definite impression that no reply can be made and that, therefore, the Land Value Tax reform need not be taken seriously. . . . There has been too little in the college teaching of economics to give them the vision of what an economic system based on free markets and free enterprise might be, if so reformed as to make it consistent with the principles on which it is commonly defended. For then incomes would be received for *contributing* to production and not at all for *permitting* others to *use the earth*."

On the Agenda for the Annual Delegate Meeting of the National Union of Distributive and Allied Workers, in London, 3rd to 5th May, there is the following proposition submitted by the Preston Branch: "This Annual Delegate Meeting believes that social security for the workers after the war depends upon the prevention of mass unemployment such as occurred after the war of 1914-1918; that low wages and grinding poverty are inevitable where there are more men than available jobs; that the remedy is not to be found in the 'finding' or 'making' of employment by Public Authorities, but in first breaking down the legal barriers which prevent the people from using the natural opportunities for employment in the agricultural, building and mineral lands of the country, now unused, and that the first step to this end can be effected most easily by means of the taxation of all land, used and unused, on its unimproved selling value."

IN A letter appearing in the *Western Mail*, 18th February, Mr. C. A. Gardner writes: "At an election meeting in the Allensbank School, Cardiff, Sir Herbert Hiles gave many instances of the high prices the corporation had to pay for land. A questioner asked: 'What do you propose to do to remedy this?' Sir Herbert replied: 'Tax the land on its value.' At last Monday's meeting of the Cardiff City Council Alderman Sir Herbert Hiles told his fellow-members, according to the *Western Mail* report, that 'it is a mistaken idea to believe that taxation of land values would make land any cheaper.' It may or may not be a mistaken idea that the effect of a land value tax would be to reduce rent. (It would be levied on land held out of use, and to the extent that owners of such land were impelled to allow it to be used thus increasing the available supply, the level of rent would tend to fall.) But is it any wonder that the rank and file become cynical when their leaders tell them one thing at election meetings and then say the very opposite in the council?"

1s. A BIOGRAPHY OF HENRY GEORGE. By Professor George R. Geiger.

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

2s. 6d. LAND VALUE RATING. Theory and Practice. A handbook for all interested in municipal finance and the rating question. By F. C. R. Douglas, M.A., L.C.C., M.P.

## CARDIFF CORPORATION AND RATING OF LAND VALUES

AT THE meeting of the Cardiff City Council on 14th February it was moved by Councillor Morgan Davies and seconded by Councillor C. G. Moreland—

"That this Council, recalling the consensus of opinion of local authorities in Wales in favour of the rating of land values as exemplified at the Conference of such authorities convened by it in September, 1935, urges that this policy must be an integral part of any post-war reconstruction because it will ensure:—

"(a) that the land values created and maintained by public expenditure and the general activities of the community shall make a just contribution to the revenue required by the community;

"(b) that houses and other buildings and improvements shall be relieved of the heavy burden cast upon them by the present system of rating;

"(c) that valuable land shall not be withheld from use, but shall be

offered on reasonable terms; and

"(d) that the necessary valuation will afford a standard by which the price of land needed for public purposes may be equitably determined, and that a copy of this resolution be sent to the Prime Minister, the Minister for Reconstruction, the Members of Parliament for Cardiff and the Association of Municipal Corporations."

After an hour's debate, in which the resolution, was supported by Alderman James Griffiths (ex-Lord Mayor), Sir W. R. Williams (chairman of the Finance Committee) and others, it was carried on a show of hands by 40 votes to 4.

The Cardiff Council has long been prominent in its support of land value rating. One of its most noteworthy contributions was the calling of a Welsh municipal conference in Cardiff in September, 1935, at which 50 local authorities were represented, and a resolution in favour of the rating of land values was carried with but one dissentient vote.

## MANCHESTER CITY COUNCIL

ON 9TH NOVEMBER the Manchester City Council appointed a special committee to consider and report on the recommendations of the Uthwatt and Scott Committees and on the advisability of acquiring powers to rate land values. An Interim Report was presented to the Council on 1st March stating that the Uthwatt Committee's recommendations (with regard to State purchase of development rights and periodical levy on increases in land values) should be supported as offering the best means of solving the compensation-betterment problem.

As regards the rating of land values the Report says: "We were asked to report upon the 'advisability of acquiring powers to rate land values,' but as the Uthwatt Committee's recommendations are to some extent aimed at the same objects as those of the rating of land values, we prefer to await the Government's proposals on those recommendations before reaching a decision upon the question of the rating of land values." This is far from being an adequate or accurate statement of the position.

The objects of the rating of land values are (a) to secure for the community some or all of the value of land as it exists at any time for public revenue, (b) to relieve buildings and improvements from the rates now levied upon them, and therefore (c) to discourage the holding of land out of use, or badly used, whether for speculation or otherwise, (d) to eliminate speculative value and bring land values down to a normal level, and (e) to encourage the development of land.

It is far from correct to say that the Uthwatt Committee aims at the same result. Its proposal for State purchase

of development rights does not aim at eliminating speculative values, but at their purchase by the State, so making them a permanent burden upon the community. Its proposal for a periodic levy upon increases of site value does not aim at securing any of the existing value of land for public revenue, but would at best merely secure in some cases a portion of the increase in site value over some datum line yet to be fixed. The revenue to be expected from it within any time in the near future is negligible, and even if that revenue went to the local authorities (on which the Uthwatt Committee made no recommendation) it would not be sufficient to afford any substantial alleviation of the burden of rates levied under the existing system of rating.

The Report of the Manchester City Council's Special Committee, like the report of the Uthwatt Committee, makes no serious attempt to examine the economics of the existing system of land tenure and taxation. Such an examination can alone provide the basis of sound and constructive remedies for the evils with which we are admittedly confronted. The recommendations of the Uthwatt Committee, if they were adopted by the Government, would merely set up an elaborate and complicated administrative machinery which would obstruct and impede the transfer and development of land without producing counter-balancing advantages. Neither would they lay the foundation of more effective and comprehensive reforms, but would rather tend to delay such reforms. For these reasons, which we have elaborated at the time, the Uthwatt proposals are not satisfactory to those who wish to see an effective solution of the land problem.

## INLAND REVENUE OFFICIALS & ROTARIANS

MR. J. A. MARSHALL, Collector of Taxes, City Eastern Division, writing in the January issue of *Taxes*, journal of the Inland Revenue Staff Federation, takes up a correspondent, Mr. Bristol, who had discussed the activities of the Valuation Office and had stated that Mr. Lloyd George's Budget of 1909 included taxation of land values. "This it emphatically did not do," Mr. Marshall wrote, "those of us who were wholeheartedly in support of this policy were bitterly disappointed at the taxes he introduced, which did not deserve that description. Taxation of land values means the imposition of the tax on the value of all land, whether it is used or not, and if this had been adopted we should have been in a much better position than we are to-day, as such a tax brings land into use, prevents speculative values, and releases improvements from taxation under Schedule A and by rating. The unthinking public drew the conclusion from these taxes, which were a hindrance and not a help, that they did mean the taxation of land values, and this policy was condemned on the results of Mr. Lloyd George's taxations, which were bound to be a failure from their very nature. In consequence the nation has lost the valuable work the Valuation Office did at that time, and the true policy of the taxation of land values received a set-back from which it has never recovered. I should strongly advise all your readers to read Henry George's *Progress and Poverty*. It is written in admirable English, the arguments are well-knit and in my opinion entirely conclusive."

In *Rotary Service*, February issue, Mr. J. A. Marshall referred to the address given to the London Club by Rotarian Leslie Wallis, who spoke on housing costs but surprisingly made no mention of the land on which the house must stand. "Inasmuch," Mr. Marshall wrote, "as all plans for war-time improvement are successful the economic rent of the country must rise. For instance, I have seen it stated that the value of agricultural land alone has risen by £1,000,000,000 since the war began. Whether this is correct or not, it certainly must have increased to a very large extent. The remedy for this state of affairs is to tax *all* land, whether used or not, on its value. It is impossible to distinguish economically between agricultural and building land, there is a margin of cultivation for the latter just the same as there is for the former, and as economic rent is entirely due to the presence and exertions of the community it should be returned to the community and not go into private hands. Some people wish land to be nationalized by giving to the owners bonds for the value which they did not create. This is entirely unnecessary; a tax on the economic rent on all land is what is required, and will bring down the cost of land to enable it to be properly used."

## NEW ZEALAND

THE WELLINGTON League for the Taxation of Land Values is being incorporated as the New Zealand League for the Taxation of Land Values (Inc.); president, Dr. Rolland O'Regan, F.R.C.S.; hon. secretaries, Messrs. R. A. Gosse and R. G. Varlow; address, G.P.O. Box 951, Wellington. Immediate work in hand is the organising of a poll of ratepayers in areas around Wellington which have not yet adopted the land value rating system and by that means, coupled with opposition to proposals for taking hospital services off the rates, the League expects to make its influence felt. A 20-page pamphlet has been printed dealing with this question of hospitals and land value rating, in the form of an open letter to the N.Z. Municipal Conference which met last month. The "enemies" at the Conference are against the levy of rates for hospital purposes and want land to be entirely exempt from any form of taxation—the same old Tory gang, Mr. Varlow writes, "as you have in England." They are taking advantage of the war, when "we should pull together," to slip in their policies and secure the derating of farm lands, etc. But they do not stand much chance of getting relief, try as they will to transfer the cost of local services to the national exchequer so as to defeat the pressure of land value rating.

Mr. Justice P. J. O'Regan has written a series of fourteen articles in the New Zealand *Tablet* on "Henry George's Theory from a Catholic Point of View," a masterly examination which people of Catholic faith in the Henry George movement will welcome and applaud. It sets old controversies at rest. The complete series of articles has been sent to us for eventual publication in book form.

## SELLING "PROGRESS AND POVERTY"

The Editor, *Land & Liberty*.

SIR,—In the second column of page 110 of your February number, under the heading of "Italy," the word "presented" used in the sense of being offered may be mistakenly taken by some in another sense of being given free, instead of being offered, accepted and paid for. Bearing upon my letter in your January issue, urging readers to have a stock of *Progress and Poverty* immediately available for sale to prospective students, it may be an encouragement to their doing so that since I commenced this work under the auspices of the H.G.S.S.S. about 500 copies of *Progress and Poverty* have passed through my hands. Perhaps because the war has increased the number of serious-minded people explains my experience that *Progress and Poverty* is now more easily sold at 2s. 6d. and 3s. 6d. than it was in 1939 at 1s.

Yours, etc.,

E. J. McMANUS.

2d. HOW THE ENGLISH PEOPLE BECAME LANDLESS. And How to Regain the Land.

## PRINCIPLE AND POLICY

THE OBJECT of Land Value Taxation is to bring about the equitable distribution of wealth by the recovery of communal property—namely, the economic rent of land—for public purposes, and the abolition of all taxation interfering with or penalising production and exchange.

Land Value Taxation is not taxation on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking only what would otherwise go to the owner as owner, and not as user of the land.

In assessments under Land Value Taxation all value created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city site erected a valuable building would be taxed no more than the man who held a similar site vacant.

Land Value Taxation would call upon men to contribute to the public revenues not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to the fullest use.

By taking for public uses that value which attaches to land by reason of the growth and improvement of the community, it would make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

1s. MY NEIGHBOUR'S LANDMARK. Short studies in Bible land laws. By Fredk. Verinde. New (fourth) Edition.

2s. A PERPLEXED PHILOSOPHER. Ethics of the Land Question and Examination of Herbert Spencer's recantation of his earlier declarations. By Henry George.

15s. THE PHILOSOPHY OF HENRY GEORGE. By Prof. George Geiger. Published by the Macmillan Company, New York.

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

2s. THE CONDITION OF LABOUR. On the rights of property and justice in the distribution of wealth, with explanatory introduction and appendix containing the Encyclical of Pope Leo XIII, statement by the Rev. Dr. McGlynn and extract from Bishop Nulty's Essay "Back to the Land." By Henry George.

1s. A DANISH VIEW OF BRITISH FARMING. By Jakob E. Lange.

1s. THE STORY OF MY DICTATORSHIP. A new State based neither on Communism nor on Fascism. By Berens and Singer.

2s. 6d. THE THEORY OF HUMAN PROGRESSION. By Patrick Edward Dove. Abridgement by Julia N. Kellogg. Published by the Robert Schalkenbach Foundation, New York.



## LIBERALS AND THE PLANNED ECONOMY

The Editor, *Land & Liberty*.

SIR,—Of all British traditions none is more endangered by the modern conception of a State Planned Economy, directed by an Economic General Staff, than the well-tried principle of the freedom of the individual. Liberty in Great Britain never meant licence, but, in the eyes of our Liberal fathers, it undoubtedly did mean the absolute right of the individual to trade freely either at home or abroad without licence or permit or let or hindrance by the State. The founders of the liberal tradition allowed no deviation from this ideal, and their legislation aimed at breaking up any controls or monopolies which nature or the will of man might place in the way of its attainment.

The restricted supply of land particularly offended the liberal instinct for freedom of trade, so that legislation, since repealed, was passed for the taxation of land values with the object of breaking up land monopolies and forcing unused land on to the market.

Liberals certainly approved of "*laissez-faire*" when the phrase was first used by the merchants of Lyons in their interview with Colbert, the minister of Louis XIV. Colbert, who lived at a time when State control of economic affairs was as great as in our own pre-war days, naturally expected that the object of every deputation of merchants was to request some protection or privilege, or at least a subsidy, for their own particular trade or sectional interest. It must have been a staggering surprise to him when he received the reply "*laissez-faire*" to his inquiry as to the exact State-help required.

Surely the right to produce freely and the right to trade freely are in the true line of liberal tradition. John Stuart Mill would have endorsed this wholeheartedly, and a long line of liberal statesmen, from Gladstone to Lord Lothian, would have proclaimed it the very corner-stone of the temple. Is this right to produce freely and this right to trade freely no longer, then, to be the undisputed possession of every Englishman? It would seem so, if the nation-wide clamour for a State Planned Economy is successful, for this popular demand means the end of the farmer's right to produce whatever he thinks best on his land; the end of the right of the manufacturer to cater for the market according to his expectation of profit; the end of the citizen's right to enter into any calling he may choose; the end of free competition and the end of free enterprise—the end, in fact, of all liberal economic principles.

Freedom of enterprise with its liberal concomitant of free trade has probably been tried only twice in history. In all the strange vicissitudes of fate which have overtaken mankind, there have only been two periods during which the economic system has been reasonably free from State interference and the individual free to buy and sell without the permission of authority.

The first of these experiments in economic freedom was in the great days of Greece. We are told that the Greek conscience was profoundly shocked at attempts to restrict this freedom when Athens excluded the State of Megara from its markets. The other great period of liberty was in the great days of Britain: the wonderful times of Victoria and Edward VII. During the seventy years that followed the repeal of the Corn Laws the population of this country was nearly trebled, as was the standard of living of the people. The goods of the world poured into our ports, and we were busier than at any time, before or since, in producing goods to send abroad in exchange. These barriers of trade—tariffs and bureaucratic controls—were reduced all over the world and all peoples shared in Great Britain's prosperity. Hope for the continued improvement in the conditions of mankind was universal.

The seventy years of free enterprise and free trade were years of continual development in the moral and material betterment of mankind. And this advance in human felicity ended just thirty years ago, when what Adam Smith would have called "the mean and malicious spirit of restraint" again dominated the heart and thoughts of mankind.

The suggestion sometimes made that "after the last war we went back to pre-war conditions" is an absolute falsification of history. Hardly had the shooting war ended when the tariff war began. There was an almost universal demand for autarchy and self-sufficiency; nation piled up tariffs against nation. America introduced its Hawley-Smoot tariffs, and even our Dominions piled up tariff walls against us. The world which for seventy years had been steadily doing away with tariffs and controls suddenly brought them all back again. That expanding liberal free trade economy was blindly destroyed by tariffs, quotas, preferences, controlled exchanges and manipulated currencies.

This deliberate stoppage of trade could only end in disaster. For a while the inevitable crash was delayed by huge international loans and by a general inflation of currencies. But the laws of trade cannot be cheated. Trade is an exchange of goods, and if that exchange is stopped, manipulation of currencies can only delay the end. All too soon the crash came and the greatest setback in economic history was upon us, and more misery and unemployment than the world had known for a hundred years. The world's trade fell by two-thirds. Could anything but misery and unemployment be expected? Economists have taught us in the past that State interference in economic affairs brings disaster. It seems as if these economists were one hundred per cent. right.

One would have thought that the result of this great experiment in State interference in our economic affairs would have been a warning to the planners.

But, instead, it gave rise to another great wave of economic planning which occurred in the early 'thirties. This time coffee was thrown into the sea, hundreds of thousands of acres of crops were destroyed, thousands of pigs were slaughtered to make bacon dear and farmers were actually paid not to produce. In Great Britain we introduced the Agricultural Marketing Acts. The gifts of Providence were thrown back in his face, and this period of misery and unemployment and reaction against liberty ended in war.

It is impossible to have a free political system based on an unfree or planned economic system. We cannot be half-free and half-slave. The planners sitting in their offices may draw up their blue-prints, but there is no reason why the people should fall in with their plans. Before they do so persuasion must become command; command must become coercion; and an enforced collectivism must take the place of the free co-operation of liberalism.

Yet there is one way of planning the economic system which is so simple and so effective that naturally all planners ignore it. If a really honest group of economists were set up to plan our economic system, they would soon find that to do so use would have to be made of the fluctuating price level as a means of deciding what should and what should not be produced. And so that this indicator should work properly they would have to do away with all obstructions to trade whatsoever. When they had done that there would be no need for their continued existence and they could resign amidst the plaudits of the people.

The demand for a State planned economy under an Economic General Staff amounts to one of two alternatives. It is either a demand for totalitarianism or it is a demand for the continuance of that State interference in economic affairs which caused so much disaster during the inter-war period. It means the intensification in Great Britain of that false economic philosophy which has destroyed civilisation in so many of the once liberal states of Europe.

Yours, etc.,

GEORGE WINDER.

Primo de Rivera's ignorance of economics gave rise to a number of anecdotes: on one occasion his finance minister had adopted the device of producing two simultaneous budgets—one ordinary and the other extraordinary; on the second figured the huge expenditure on public works and upon the Seville and Barcelona Exhibitions, which was labelled "reproductive after a long period." As a result of this the deficit usual in Spanish budgets disappeared. Primo was so delighted by this feat of wizardry that to celebrate it he would redeem all the mattresses which the poor had pawned in the State pawnshops. — *The Spanish Labyrinth* (Cambridge University Press), by Gerald Brenan.

## CALIFORNIA

The Editor, *Land & Liberty*.

SIR,—The Irrigation District Act of California, which embodies the principle of raising the money necessary to support the community by the levy and collection of an annual tax on the value of the land, and the exemption of all buildings and improvements from such taxation, has been upheld as valid and constitutional by the Circuit Court of Appeals of the U.S. in the case of *Wells Fargo Bank v. Imperial Irrigation District*, 136 Fed. (2) 539.

The decision has been appealed, and is now submitted to the Supreme Court of the U.S., which may or may not grant the writ. But, even if the writ is granted, I have no fear that the Supreme Court will reverse this point in the case.

There are over 100 districts in California now carrying on under this law, which include about four million acres of the richest fruit, vegetable and farm land, and scores of cities and towns as well, with a population of well over 500,000. In not one of these communities have the people voted to raise the money necessary for community expenses by a tax on improvements (as they have the full right and privilege to do any time under the law). The conclusion that they recognize the advantages to the common good in rating the value of land, and not penalizing the industrious who build on and improve the land, seems not only justified but irrefutable.

The financial difficulties that so many of the over-mortgaged holders of deed to land in these districts faced a few years ago, and which caused many of the districts to suffer temporary financial difficulties are just about over, and the credit standing of the California Districts is again very good and strong. They have no difficulty in borrowing money for any necessary improvements at very low rates of interest.

Another court decision of equal importance and interest to every Georgist was made by the Supreme Court of California when it granted a rehearing, and then reversed its first decision by a vote of five to two, in *Mercury Herald Co. v. Moore*, 138 Pac (2) 673, on 1st June, 1943.

The basic question before the court was whether the period of redemption allowed by law to a holder of title deed to land in California is a "property right" or a mere "privilege."

The State law had long provided that if the taxes on the value of land were not paid when lawfully due, the holder was allowed five years time to pay before the land was "sold to the State," and also was allowed to redeem any time after five years, if the land had not previously been sold by the State to others.

In 1941 the Legislature abolished the indeterminate privilege of redemption after the five-year period, and in lieu thereof allowed the title holder a maxi-

mum of one year, in addition to the five years.

In its first decision, the court ruled that the legislature had taken away a "property right" from the person who had not paid taxes. In its second decision, the court ruled the period allowed for redemption, after taxes on land are due and payable, is a "privilege" which the legislature has full power to regulate and control. In its second opinion, the dissenting judges insist that the court has reversed "a very long line of cases." If that be true, it was high time that it did so?

There have been many decisions handed down by the Supreme Courts of the U.S., and the 48 States, during the past year, involving much the same basic question, and nearly all uphold the power of the States to tax the value of land, and to acquire the title for any unpaid tax, as the State legislature may prescribe. Several States have leased, but not sold the public interest acquired in the land. See, for example, *Laws So. Dak.*, 1939, Ch. 25.

The courts in most of the States have been snowed under with cases filed by bankrupt speculators in the title deeds to land, trying to circumvent the law, and by hook or by crook, hang on to the title until the "boom" returns. Many have succeeded, thanks to the tax sale moratoriums, which were passed for their benefit in most States, and the delay by many courts to decide the cases brought before them.

Now the "market price" of farm lands is rising in such a way that the Secretary of Agriculture, on 17th November, in a speech to the National Grange takes notice of it, and timidly suggests a surtax on profits resulting from the re-sale of farm land. (None on the first sale.) The land speculators have again tasted blood, and they find it much more appetizing than working for a living. I have no illusions that the struggle is nearly over, but the State courts are trying hard to "hold the line."

The current battle over "poll-taxes" is interesting, because certain senators contend that Congress has no right to allow a citizen to vote at a national election if he has not paid a poll-tax due to the State. They argue that this would violate "State rights." But when the Congress is asked to allow other citizens to retain the title to land upon which they have failed, neglected or refused to pay the taxes required by State law, the same senators are silent as the Sphinx, and none are heard to even suggest that Congress has not full power to regulate and control the taxes on land values, which State law has made mandatory and irrevocable. Clearly, if Congress has the power to rescue bankrupt landlords from taxes lawfully payable to a State, it must have the power to rescue the inalienable right of other citizens to vote at national elections, regardless of whether or not they have paid the poll-taxes laid by the State. The power must exist in Congress for both or neither.

Yours, etc.,

San Francisco. RUPERT MASON.

## LIBERAL LIBERTY LEAGUE

FREE LAND FREE TRADE FREE MEN

A MEETING of the Executive of the Liberal Liberty League, which is affiliated with the Liberal Party Organization, was held in London on 10th February. Considerable progress was reported since the inaugural meeting; arrangements for meetings at various centres, several in London and others in Cardiff, Manchester and Liverpool; publication of literature and recruitment of new members. Steps were taken to organize the first two meetings of the League, i.e., a Public Meeting in Cardiff and a "Brains Trust" in London.

### MEETING IN CARDIFF

This is being held in the Park Hotel, Cardiff, on 9th March, at 6.30 p.m., Mr. Elfyn David, LL.B., presiding. Speakers: Mr. Ashley Mitchell (president of the League), Mr. T. Atholl Robertson (vice-president) and Mr. A. W. Madsen. The circular of invitation made manifest the objects of the League and went on to say: "The way to better social conditions is not through superimposed controls on the part of government or by putting industry or any section of the people under the care or assistance or discipline of the State—and if 'economic planning' means such subordination of the individual, it is utterly disclaimed. The true way is by the abolition of monopoly and privilege, liberating production and trade, offering full scope to private enterprise so emancipated; and, most fundamental, establishing a free land system whereby every encouragement is given to occupation and use, the community enjoying in revenue that which rightly belongs to it, namely, the value of land apart from buildings and improvements."

### "BRAINS TRUST" IN LONDON

Organised as the "Good Society" Brains Trust, this is being held in the National Liberal Club on Friday, 10th March, at 7.30 p.m. The panel consists of Messrs. Ashley Mitchell, G. H. Winder, W. C. Woodroffe, A. W. Madsen, with Mr. T. Atholl Robertson as Question Master. Questions will be invited on freedom of enterprise, State controls of industry, collectivism, the rights of the individual, land value taxation, etc.

Mr. S. Martin addressed the Married Women's Association, Sidcup, on 10th February, on the "Principles of Liberalism," and in the course of his speech explained how fundamental both Free Trade and Land Value Taxation were. There was an extensive report in the *Kentish Times*. Following the part he took in the discussion at a recent Post-war Planning Conference, he was able to supplement the views he expressed by a letter which appeared in the *Erith Observer* of 18th February. The point was how the cost of the proposed developments was to be met, the relation which that had to the existing rating system, and the need for obviating the speculation in land.

## FRED SKIRROW

ON 16TH FEBRUARY Fred Skirrow ceased his labours for the cause to which he devoted a long life. It was peculiarly fitting that such a campaigner should die peaceably and resignedly in his chair at his office in Keighley. A friend had looked in earlier in the day and found him busy on correspondence. A few months ago he lost his wife, and the strain of helping to nurse her through her long and painful illness had sapped his strength. The esteem in which he was held was shown in the high tributes paid to him in the obituaries appearing in the Bradford, Leeds and Keighley newspapers. Born in Bingley, he was a half-timer in a textile factory at the age of eight. As a young man he went to the U.S.A. in search of work, and later moved to Canada. In 1884 at Hamilton, Ontario, he heard Henry George speak, the meeting being organised by the Knights of Labour, which he had joined. So he was introduced to the principles and ideals that directed all his subsequent thought and endeavour. He gave up factory life to settle as a pioneer on a 100-acre holding on Manitoulin Island in Lake Huron, where the nearest village was 40 miles away, his only near neighbours being Red Indians. Obligated to travel over miles of virgin land in the hands of monopolists, he had to seek out and build for himself and wife a home where land is dear, even if you get it for nothing. He often spoke of his farming experience, using it as an instructive and intimately authentic lesson on what can be achieved, if only labour has access to land, a lesson well taught to any who belittled the land question or who ventured to suggest that capital was a primary or more important factor in wealth production. He had begun to make fair progress, but in that hard struggle and in the isolation Mrs. Skirrow's health broke down, and the new life had to be abandoned. He returned to Hamilton, and in 1886 was back home in Bingley. Later, in Keighley, he became Liberal agent for the division, and in 1903 was appointed secretary of the Yorkshire and Northern Counties Land Values League, at which post as organiser, speaker and most prolific newspaper correspondent he did restless duty to the last moment. There was seldom a conference or public demonstration or campaign of open air meetings where his services were not called upon, and such expeditions took him to many parts of the country, as also to Denmark for the 1926 International Conference in Copenhagen. For any audience there was attraction in his resonant voice and genial manner, above all in the confidence he easily captured by his sincerity and the simple unadorned oratory with which he spoke as man to man. One could envy him his ability to make friends and draw the stranger willingly into discussion on the unfailing topic. As distributor of the printed word, as salesman of the book and the pamphlet, he had few equals. He was

one of the founder-members of the United Committee. His memory will be cherished by his colleagues and co-workers in Yorkshire and far afield, and he will be missed as much by those controversialists in the Press who never failed to get Fred's prompt rebuttal of their contentions or inducement to develop them. To his sisters, brother and niece we extend our sympathy in their bereavement.

Among those present at the funeral were Ashley Mitchell, P. V. Oliver, J. W. Booth, H. Coulton, J. Crabtree, C. Dixon, P. Roberts, E. Roper, R. Scaife, E. Spedding, Miss Fanny Thomson and Mrs. Ada Green.

## A. C. CAMPBELL

ONE OF the leaders of the Canadian Henry George Movement, Alexander Colin Campbell, aged 86, died at his home in Ottawa on 28th November. His association with the British and International movement was of long standing, as he was for many years a member of the English League, and when the International Union was formed (in 1923) he followed and assisted its activities with the greatest zeal. *Land & Liberty* had in him a missionary who added materially to our circulation in his country. Present at the International Conference and Henry George Centenary in 1939, he provided a paper on "The Man who Invented Plenty," the more gladly and competently because Campbell himself so firmly believed in the Philosophy of Abundance. Reporter and writer, he joined the staff of *Hansard* at the Ottawa Parliament in 1874, becoming Editor of Debates in 1919 and retiring in 1926. He was engaged during the last few years in writing a history of Canadian Liberalism, unhappily unfinished. He is survived by three children, nine grandchildren and three great-grandchildren. We extend our sympathy to the bereaved family.

Mr. Donald MacDonald, of Balnabeen, Canon Bridge, Ross-shire, who has died in his 91st year, was for a long number of years a member of the Highland Taxation of Land Values League, and regularly attended all the meetings held by it at the Muir of Ord, Dingwall and Culbokie. His stalwart bearing and presence brought a large number of crofters to the meetings, as well as members of old Highland Land League to which he at one time belonged.

Mr. J. A. Marshall addressed the Rotary Club of London on 2nd February on "The Hidden Factor in Industry," Mr. Sydney Pascall moving the vote of thanks. The address is fully reported in the *London Rotarian*, 19th February, and we hope to notice it further next month.

On Thursday evening, 30th March, Councillor S. Needoff is to address the West Derby (Liverpool) Ratepayers' Association in the West Derby Village Hall on "The Need for Rating and Valuation Reform." On 24th February

he addressed the North Staffordshire Branch of the School of Economic Science. He has been busily engaged as a member of the Manchester City Council committee on Land Values, and had an article, "Anomalies in Rating Beset Our Planners," in the *Manchester Evening News* of 9th February.

On 20th February, Mr. F. R. Jones addressed the Liverpool W.E.A. discussion group on "War and Peace." A keen discussion followed and a quantity of *Land & Liberty* literature was sold. At the Bowring Park Study Circle (31 Corwen Crescent, Liverpool, 14), on 12th March, Mr. T. W. Oliver will open a discussion on "Protection or Free Trade and Land Value Taxation."

Dr. D. G. Taylor, President of the Welsh League, has written a paper on the Land Question for the Religion and Life Week to be held in Cardiff in April.

Fred Skirrow's last letter in the *Yorkshire Observer* appeared on 25th January, and the correspondence he has done so much to stimulate goes on.

Last month the letters published in that good "forum" included those by "Audax" (three), P. V. Oliver, C. H. Smithson and A. B. Dent. Cuttings are to hand of other correspondence: "A. B." in the *Cornish Times*, A. J. Mace in *Cavalcade*, H. R. Lee (two) in the *Portsmouth Evening News*, A. R. McDougal in the *Scotsman* and *Time and Tide*, and A. H. Weller in the *Stockport Express*, *Clitheroe Advertiser* and other Lancashire papers. Other letters are mentioned elsewhere.

The Manchester League has sent selected leaflets (from those published by the United Committee) to each of the members of the Manchester, Salford and Stockport City Councils. Our advertisement of these leaflets invites the co-operation of all who can, in such ways, help in their circulation. The Manchester League has also issued a special leaflet, "Before the War—After the War—The First Thing Necessary," to local associations with offer to address meetings.

The annual meeting of the Castle Douglas Henry George Fellowship was held on Sunday, the 13th February, at No. 19 King Street, Mr. James Cook in the chair. On Mr. E. J. McManus submitting the resignation of his pro tem secretaryship, because of his return to Merseyside in the near future, Mrs. Margaret McCall, 88 King Street, Castle Douglas, was elected Secretary and Mr. Samuel Locke Colvin was elected Treasurer. The monthly meeting evening was changed from the fourth Sunday in the month to the first Sunday, and some minor amendments were made in the provisional Rules of the Fellowship. At the next monthly meeting, Mr. E. J. McManus will open a discussion on the relation of Rent and Wages.

Farmers of the West Country, who for the past two years have had so sorry a struggle to harvest wheat and barley in the humid airs of Devon and Cornwall's late summer, want to get back to their true business of raising cattle and producing milk, vegetables and the flowers which brighten the lives of those who work in big cities and live in little streets. There is a similar demand from the North of England, where Westmorland, Cumberland and Northumberland farmers responded to the call to turn grazing lands into cornfields, and went harvesting among the clouds on their hill-tops. — *Western Morning News*, 5th November.

Postponing its annual general meeting till next month, the Welsh League for the Taxation of Land Values has organized a Brains Trust for discussing the problem: "Homes, Food and Jobs After the War and How to Get Them," to take place in the Park Hotel, Cardiff, on 8th March, at 6.30 p.m. The Question Master is Dr. D. G. Taylor, M.A., Cardiff University College, and on the Panel are Mr. Ashley Mitchell, Huddersfield; Mr. T. Atholl Robertson, F.R.C.S.; Councillor A. J. Williams, Cardiff, Capt. F. Saw and Mr. A. W. Madsen. The circular of invitation stimulated questions by suggesting the topics that are on everyone's lips, for example: What is the cause of unemployment and the remedy? Must wages remain low? Why are rents and rates so high? Who should pay the taxes? How to deal with land speculation? Can Britain abolish its tariffs if other countries remain protectionist? etc.

By arrangement with the W.E.A. in Swansea and Haverfordwest, Mr. Madsen is addressing a series of meetings: On 4th March, the W.E.A. in Swansea and Gorseinon; on 6th March, the Haverfordwest Rotary Club; on 7th March, the Haverfordwest W.E.A.; on both 6th and 7th March, various units of H.M. Forces in West Pembrokeshire.

Members of the English League will be pleased to know that Mr. Frank Fox, formerly Hon. Treasurer of the League and now a Vice-President, was awarded the O.B.E. in the New Year's Honours List. This distinction has been earned by his chairmanship of No. 5 Reconstruction Panel of the Emergency Services Organization, undertaken after his retirement from his business engagement. His work has been very onerous, especially during the heavy "blitz" periods. "No. 5" is the only Panel in the country which has thus been honoured through its chairman.

The financial year of the English League closes on 31st March, and the annual meeting of members will be called for Wednesday, 24th May, next. Further notice will, of course, be given, but members may now be reminded that, if their subscriptions are not paid up to date, they should be sent this month in order to be included in this year's accounts.

### OUR POSTAL CAMPAIGN

To those of our readers who can help in circulating the leaflets we advertise, the following suggestions are made. Their assistance will be most welcome.

(1) Send list of name and addresses for us to post such of the leaflets (two or three) as you or we may select.

(2) Obtain a supply of any of the leaflets, your selection, for you to pass on to others.

(3) Undertake to address and post one or more of the leaflets, your selection, to members of your county, town or rural district council, to members of political parties, trade unions, co-operatives or other bodies; cost of postage (using 1d. stamps) refunded by us.

(4) If you are adopting plan (3), it will be necessary to use one of the leaflets which has an addressing space on its back page. Insert within it such other leaflet(s) as you have chosen, fold and tuck in for posting and affix 1d. stamp. This saves the use of envelopes.

(5) Any special contribution you can make, or induce friends to give, to further this campaign and help the general activities of the Committee will be greatly appreciated. Financial support is needed.

On application made, and for stamps 3d., a set of the leaflets will be sent. Having the whole set, you will be better able to make your choice. The price of the leaflets, if any are sold, is 1d. each or 3s. per 100.

The complete catalogue of Land and Liberty Books and Pamphlets, 84 titles, price 1d., should be consulted if you wish to possess or to circulate the more substantial publications.

### FOR CIRCULATION

- L 19. LAND IN POST-WAR RECONSTRUCTION. On the Uthwatt and Scott Reports.
- L 20. SOME FINANCIAL ASPECTS OF THE BEVERIDGE PLAN.
- L 21. LIBERAL ASSEMBLY AND THE UTHWATT REPORT. Conflict of principles.
- L 22. THE COUNTY OF LONDON PLAN. The cost of reconstruction and how to prevent land speculation.
- L 23. JUST ENOUGH UNEMPLOYMENT? On the "Full Employment" policy as some conceive it.
- L 24. LAND VALUE RATING: CARDIFF STATES THE CASE. With numerous examples of land prices.
- L 25. LABOUR PARTY AND THE UTHWATT REPORT. Is Land Nationalisation the solution?
- L 26. WHAT IS FULL EMPLOYMENT? And Statement of "A Practical Policy."
- L 27. NEW ZEALAND AND LAND VALUE RATING. Official Message to British M.P.s.
- L 28. AGRICULTURAL POLICIES: LABOUR—LIBERAL—CONSERVATIVE. AND SMUTS'S THOUGHTS ON A NEW WORLD.
- EL No. 1. FOUNDATIONS OF SOCIAL RECONSTRUCTION. Housing, unemployment, the first thing to do, freedom of exchange.
- EL No. 2. AFTER THE WAR. More houses, more opportunity, more freedom.
- BBR. THE BACKGROUND OF THE BEVERIDGE REPORT. Must wages stay low?
- Education for Citizenship: Prospectus of the Henry George School of Social Science. Free study classes and correspondence courses.

2s. 6d. PROGRESS AND POVERTY. An Inquiry into the Cause of Industrial Depressions and of Increase of Want with Increase of Wealth—the Remedy. By Henry George. Complete edition. Paper covers. 2s. 6d.; in special binding, 3s. 6d.

### YOUR SUPPORT

The United Committee for the Taxation of Land Values, the International Union and the Leagues listed below are maintained by the voluntary support of those who believe in and would seek to advance the principle and policy which the Committee and the Leagues advocate: Land Value Taxation and Free Trade in its fullness, with abolition of the tax burdens that restrict the production and exchange of wealth and prevent its just distribution. An earnest appeal is made for your support. Donations supplementary to postal subscription for *Land & Liberty* (3s. yearly, or 75 cents for U.S.A. and Canada) will be allocated as desired among any of the associations named.

It has been our practice, once a quarter, to write to those of our readers whose previous subscriptions or donations, dating back a year or more, may be regarded as renewable. The quarterly occasion recurs this month, but owing to pressure of business the usual letters have not been made ready. Will the friends concerned therefore please notice and accept this paragraph in place of a letter to them? If our expedient meets with favour and brings the hoped-for response, it will have the additional advantage of saving labour, and stationery and postage as well. So let us test it, remarking that what was given before need not be a precedent; it may be more or less; at any time it depends on one's ability and desire to be as helpful as possible.

Cheques, etc., may be made payable to W. R. Lester, Friends in the U.S.A. and Canada can avail themselves of the facilities kindly provided by the Robert Schalkenbach Foundation, 32 East 29th Street, New York, who will receive and forward subscriptions named for "*Land & Liberty*." In such case, cheques, etc., should be made payable to the Robert Schalkenbach Foundation.

### ADDRESSES

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

Yorkshire League, Ashley Mitchell (President) 129 Skipton Road, Keighley; Manchester League, A. H. Weller (Secretary) The Dingle, Chester Road, Hazel Grove, nr. Manchester; Henry George Freedom League, Wm. Reid (Secretary) 9 Woodside Crescent, Glasgow C.3 (Phone Douglas 5599); Welsh League, E. A. Davies (Hon. Sec.) 27 Park Place, Cardiff (Phone 1563) and I. T. Rees (Hon. Organizing Sec.) 2 Southey Street, Cardiff; Midland League, John Bush (President) 20 Cannon Street, Birmingham; 2: Liverpool League, Miss N. McGovern (Hon. Correspondence Sec.) 74 Osmonston Road, Prenton, Birkenhead; Crosby Henry George Fellowship, C. C. Paton (Hon. Sec.) 11 Tudor Road, Liverpool, 23; Portsmouth League, H. R. Lee (Hon. Sec.) 13 Lawrence Road, Southsea; Derbyshire League, G. Musson (Hon. Sec.) 29 Denby Lane, Codnor; Edinburgh League, A. Davis (Acting Hon. Sec.) 8 Kirkhill Terrace, Edinburgh, 9; Castle Douglas Henry George Fellowship, Mrs. Margaret McCall 88 King Street, Castle Douglas, Kirkcudbrightshire; Highland League, I. Mackenzie (Hon. Sec.) Queensgate Arcade, Inverness.