

# LAND & LIBERTY

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## Saul Among the Prophets

Sir Herbert Lawrence, Chairman of Vickers Ltd., said to the shareholders at the annual meeting of the company on 3rd April:—

"As long as the present situation as regards inter-allied debts, quotas, exchange restrictions, etc., continues, so long will trade between the nations of the world be hampered and the extremes of nationalism fostered.

"The one hope for the future is that the League should be reconstituted on an economic basis to include those great countries like Germany, Italy, Japan, and the United States of America and that the nations of the world should unite in seeking a solution of the problem which impedes the recovery of international trade.

"The real cause of war in the past, as in the future, is economic in nature, and avoidance of war will be successful just so far as that principle is recognized."

## Land Raids in the Hebrides

An informing article is contributed by Mr Compton Mackenzie to the *Fortnightly Review* for April. "The Hebrideans," he says, "through no fault of their own, underwent three or four generations of grinding poverty and intolerable insecurity; many of the most prosperous settlements now exist upon land which was taken for the people by force, in the teeth of a law which gave almost unlimited rights to the proprietors of the land, and of official procrastination and neglect which have often proved unendurable. . . . The lack of opportunity of acquiring land is at the root of every land raid that has taken place in the Hebrides, and even now, although machinery for the compulsory acquisition of land or small holdings does exist, the proceedings involved are so cumbrous and procrastinating that it is not to be wondered that land raids have continued down to the present day." Mr Mackenzie describes some of these land raids—at the Braes of Portree and Scuddaburgh in Skye, at Park and Aignish in Lewis, at Gerinish in South Uist and on the Island of Vatersay. In the case of Vatersay, raided by the Barra crofters and cottars, after protracted negotiations, interdicts, arrests, and so on, the Congested Districts Board had to purchase the island at an exorbitant price when 58 families were settled upon it.

As late as 1920 the Barramen, taking the promise of "land for heroes" at its face value, successfully raided Eoligarry, the last big farm left on the island. These raids are likely to happen so long as it is possible in practice for Highland proprietors to keep large areas of land, like the Island of Rum, in a state of empty desolation. With no effective State policy for settlement and the breaking-up of big estates, these explosions are bound to occur. This is the testimony of Mr Compton Mackenzie than whom there can be no better authority.

"Through no fault of their own," the people suffer privation and distress. The fault is the landlord law that has set up monopoly and privilege for the few. The only alternative to abrogating that law and establishing the equal rights of all to the use of natural resources, so that no one will want to or be able to hold more land

than he can himself effectively use, is the coming of mob rule, the dispossessed taking the law into their own hands. The pressure is growing and the inevitable explosion will rend civilization in pieces.

## The Co-operative Party

At the annual conference of the Co-operative Party at Yarmouth on 12th April, a resolution was adopted stating that the immediate task of a democratic government should be to nationalize the land; compensation should be based upon all material contributions which have been made by the owners towards the upkeep and development of the land; and a Ministry of Land should be instituted, under which would sit a joint executive council to represent the State, the workers, and the consumers, together with an addendum instructing the national committee to consider the matter and present a report to the next conference.

An amendment to delete the phrase relating to compensation was defeated by 126 votes to 122.

As the resolution stands it appears to mean that the compensation would be based upon the improvements made to the land, but that nothing would be given for the land value.

It is at least refreshing to see a resolution on land nationalization which makes this vital distinction. Whether it could be carried out in practice in the manner proposed is another question.

May we suggest to the Co-operative Party that the rating and taxation of land values will solve the problem? When that is carried to its ultimate conclusion of taking all economic rent for public purposes, any claim for compensation for the land value will automatically have been extinguished. It is well to recall and put on record again the resolution adopted by the Co-operative Party at its annual Conference in Nottingham, April, 1933, which "pledges itself to support the policy of the taxation and rating of land values which would break down land monopoly, provide public revenue without penalizing industry, also provide an effective means for the cure of unemployment, and hasten the establishment of the Co-operative Commonwealth."

## On the Portknockie Front

The military phrase applies to two interesting items up there in the Moray Firth, reported in the *Glasgow Herald* of 12th and 22nd March. Tenant farmers of Strathspey are concerned for the value of the improvements they themselves make and a kind of warfare, let us say on the economic front, has been going on between them and the landowners, the trustees of the late Countess Dowager of Seafield. They desire a clause inserted in all leases making it obligatory on incoming tenants to take over internal fences at a valuation, the first approach in the matter having been made 14 years ago. This would mean that the fences would be *their* property (if they make them) for which they would get compensation if they had to give up the farm. The landlord view is that the fences, whoever makes them, are the property of the landlord and the landlord benefits by being able to get so much more

rent from the incoming tenant. In a politely phrased letter the Strathspey farmers were told that their application overlooked the custom obtaining in the North of Scotland, and it would be a mistake "to disturb the good feeling that had always prevailed" between the estate owners and the tenantry.

The farmers will hardly be satisfied with this rebuff or the arguments that defend it. But they can comfort themselves in the thought that the Seafeld estate is magnanimous to their neighbours in the town of Portknockie on the coast; and has made a very patriotic gesture in the face of the enemy who is coming (some day) to blast that little town out of existence, remote as it is in the North of Scotland. The caves, one of which can hold 1,000 people, have been let free of rent to the Town Council so that they can be controlled and improved as air-raid shelters. Tenants' fences or nature's sea-caves, it doesn't matter. The landlord is the proprietor. In life, the tribute to be paid; and only by his grace and mercy can we take shelter from death.

#### Land Values too High in South Africa

In the annual report of the Central Board of the Land Bank of South Africa, farmers are advised not to increase their liabilities. Paragraphs of the report quoted in the *African World* (4th April) say:—

"A large proportion of applications for ordinary mortgage advances during the year had been for the purchase of land, the price of which was, generally speaking, still too high.

"World prices for farm produce were very low indeed, and there could be no justification whatever for the ever-present tendency of some farmers to increase their holdings beyond the margin which could be economically farmed, and for others to transfer their activities to new farms purchased at too high prices.

"It would be as well if farmers realized more than they did at present that, generally speaking, farms were over-capitalized under existing conditions."

It is the same story as in this country, the United States, New Zealand and elsewhere. Land values are too high. But the governments of the world, instead of taking steps to reduce land values, are trying to force them up by forcing up the prices of agricultural products. The consumer has to pay more, the farmer cannot sell his wares, only the landlord benefits.

#### Under the Southern Cross

Two articles on New Zealand and Australia in *The Times* (27th and 31st March) by Mr Anthony Winn contained some shrewd observations on those countries.

In New Zealand the National Mortgage Corporation "which took over last year the £47,000,000 advanced to settlers, is an important factor in saving the farmer from the consequences of the slump. Unluckily it also saved the inflated land values of the boom from the consequences of the slump; this will make immigration no easier."

How common is the belief that the best way to save the farmer from the slump is to perpetuate the high land values which brought it about!

Of Australia he says: "The only leader who has a policy is, ironically, Mr Lang. Given a chance, the New South Wales Labour Party would carry on with its schemes for sub-dividing large estates. For the rest, Federal Labour seeks a cut off the joint for the working man, and the Country Party the same for the man on the land. These cuts are made at the expense of the consumer. Frequently the consumer is identical with the beneficiary, but when he is not—e.g., the salaried white-collar worker—he has to pay the double weight of tariffs and bounties."

Here again, one would like to know whether Mr Lang proposes to deal with land values, or does sub-division of great estates mean purchase at the high values for which those estates are held?

#### England's Raw Materials

We hear much these days about Colonial possessions and access to their natural resources, a world problem, so it is said. It is as interesting and as important to look at the resources nature provides at home, and if governments saw to that problem in each of the countries, providing their nationals with the equal opportunity to use them, we could give the League of Nations a bit of a rest from its present tribulations. In *The Times' Trade and Engineering Supplement*, February, 1936, Mr S. G. Clift, F.G.S., had an illuminating article on the "Economic Geology" of the East Midlands which would make the mouths water for the warrior spirits who are after spoils in the territories they would conquer. Here is part of the list, after some history relating how in geologic ages and æons the various deposits have been formed, the outcrops and strata of economic value: the granite and allied igneous rocks of Charwood and Nuneaton, providing excellent material for roads; the river gravels similarly employed; the mountain limestone of Derbyshire, yielding a lime esteemed by agriculturist and chemist alike; the mineral veins carrying lead; the spars used as metallurgical fluxes; the gritstones furnishing building stone of exceptional tensile strength, but their greatest contribution to economic welfare being perhaps the pure, soft water supply they furnish; the coal measures are very well known, the bright house coals and the dull hards for steam-raising holding their own despite the depression; the yet unexploited concealed coalfield of Sherwood Forest; the refractory clays and ganister worked for pottery and silica bricks; the abounding clay for building bricks; the Triassic sandstones yielding quality moulding sands; the water with a high gypsum content, valued by the brewing industry and making the bright sparkling ales and the fame of the amber product from Burton-on-Trent; and so on.

Mr Clift ends with quite a peroration:—"The East Midlands area is indeed fortunate in the diversity and value of the underlying formations, which provide not only the fundamental raw materials for industry, but the power in the form of coal to transform and transport the products. With vast resources of building material, iron ores, and coals, and a virile people of foresight and courage, a successful future in the economic development of the East Midlands is doubly assured."

#### Then Why Hard Times?

It is a picture full of confidence and hope, as of a new country waiting for the virile people of foresight and courage to be settled upon it. But the people have been there a long time surrounded by the munificent gifts of nature, and far from the economic development of the region being assured for the good of all, the tale goes up of hard times, of house famine, of poverty and unemployment. Why is this? Has Economic Geology nothing to say about it? Or is it blind to the facts of the struggle for existence in all parts of the country however richly endowed, and to the meaning of the galling figures published month by month by the labour bureaux and the public assistance committees?

Mr Clift's rhapsody is for recital not at the factory gate where the ticket is posted "no hands wanted," but in the offices of the estate agents where it is recorded how much must be paid in rent and price of land for access to the opportunities that nature has provided. Let the people increase in number, let them apply new

methods and new inventions, let them provide better means of transport, let them prove how much more wealth could be produced from those geologic deposits and stratas, or how much more easily, and what would the result be? Would wages rise? Would the people have the benefit of their foresight and courage, or would the benefit go to those who, owning the land, are able to appropriate the rent of it? Economics if not Economic Geology supplies the answer.

### A Royal Memorial

An ambitious scheme for a memorial to King George is that of Mr E. L. Leeming for a new £40,000,000 trunk road from London to Glasgow. The *Manchester Guardian*, 8th April, gives it one of the leading articles which it writes in lighter mood, saying that it at least "stirs the imagination" and remarking that "Mr Leeming hopes that the landowners, considering the road's memorial purpose, would accommodate it for little or nothing, but that is exceedingly doubtful." It is—very. How about a memorial to King George in the way of a substantial land-value tax that would overcome Mr Leeming's fears of obstruction and make possible not only his fine road but the vast number of desirable enterprises which, held in check to-day by the high price of land, would flourish for the happiness and prosperity of the whole country? So the memory of King George would go down to the everlasting ages.

### Why the Council Cannot Build Houses

The following illustrations of the prices required for land are culled from recent press cuttings.

At the monthly meeting of Brentford and Chiswick Town Council the Town Clerk submitted a letter from Brentford Chamber of Commerce asking what progress had been made with the erection of houses and flats in the borough, and if certain sites had been considered for housing.

Councillor Mrs Watts-Tobin asked the Town Clerk for information as to the price asked for the sites.

The Town Clerk: One site has been offered us at £10,000.

Alderman Leahy: How large is that site?

The Town Clerk: An acre and a half.

Councillor Phelps: We are often asked why we cannot build working class houses in the borough. Here is the reason!—*West London Observer*, 27th March.

The task of the present Fulham Borough Council is most difficult, for unless it is prepared to pay a high and uneconomic price for land there is nothing doing.

Unlike other districts, Fulham is a closely built-up area, and when sites are acquired the buildings thereon also have to be paid for. That is why land is so expensive. Between £14,000 and £16,000 an acre is the average price the Council is now paying, and this is definitely a prohibitive price to pay for Council dwellings. —*West London Gazette*, 3rd April.

At a meeting of the Southgate Council the question of land values arose on a recommendation that a plot of a quarter of an acre fronting Hoppers Road be purchased, partially for road improvement and partially as an open space, the owner, Mr G. W. S. Ingram, being willing to sell for £400.

Councillor White inquired if that were a reasonable figure.

Alderman Wauthier, Chairman of Lands Committee, said they were satisfied it was and, in view of private information, believed it to be exceedingly cheap. He pointed out that it could not be assessed like a plot of several acres. "The less you buy the more you pay," he said.

"There is no such thing as a reasonable price for

land to-day!" put in Councillor Owen Roberts, and he suggested that in view of the need for economy the Council would have to have another discussion concerning land values in the near future.—*Wood Green Herald*, 3rd April.

### Nothing Like Leather

On 24th March, the House of Commons concurred in an order under the Import Duties Act, 1932, increasing the duty on box and willow calf leather from 15 per cent to 30 per cent. From the statement of the Parliamentary Secretary to the Board of Trade it appears that only about one-twelfth of this leather required by boot and shoe makers is manufactured in this country. It is the raw material used in a trade which not only supplies the home market but has an expensive export business as well. The Minister stated that he did not think that the extra duty would have any disturbing effect on the home market. What its effect would be on the foreign market he did not indicate.

The reason why these leathers come from abroad is that they are made of calf skin and as veal is not largely eaten here the supply mainly comes from the Continent.

The *Daily Telegraph* stated on 13th April that the boot and shoe manufacturers, the tanners and the leather merchants had agreed that footwear prices must be increased. What charming unanimity! The only person who has no part in the proceedings except to pay is the consumer.

So we have one more illustration of the fact that protection, once introduced, always extends itself to taxing raw materials, although its advocates vehemently protest against any such suggestion.

### What is Capital?

In a letter to *The Times* (17th April) the Bishop of Gloucester deplores the proposals of the Government regarding tithe "which will inflict upon the Church a loss—at the lowest computation—of some £10,000,000 in capital, or an income of some £400,000 a year."

The sum of £10,000,000 is evidently obtained by capitalizing the £400,000 loss of income at 4 per cent interest. In that sense the computation that the Church will lose £10,000,000 is right, but to dub this sum capital is incorrect. In fact it is land value, for tithe is a right to draw a certain annual payment from the land.

If the Bishop had said that the government's proposal meant the transfer of £10,000,000 of land value from the Church to other landowners he would have been correct. It may be open to justifiable criticism on that ground, but to talk of the transaction as a loss of capital is misleading.

It has become a habit to talk of everything which has a value as capital. Thus land, patent rights, stocks and shares, bonds and other evidences of debt are confused with genuine or productive capital in the shape of buildings, machinery and plant, and other tangible, man-made means of production. Any exact discussion of economic subjects is stultified by a procedure which lumps together items which are so dissimilar and divergent.

### Milk—A True Tale from Yorkshire

A correspondent in Bradford writes:

"A small farmer lets a cottage to regular week-end guests. They had a car and he allowed them to use his barn (when room in it) for a garage, free. He did not sell milk as a rule but supplied them at week-ends. He had to get a £2 licence. As this obviously did not pay he now gives them the milk and they pay rent for the use of the barn. Of course, he is really liable under the law, but what would you? Is his evasion immoral? No! It is a duty to evade such laws if you can!"

### Landlords Prefer the Unemployed

A special article in the *Catholic Herald* (24th April) says it is well known that there are landlords who prefer to have tenants who are unemployed :—

"The landlord of the out-of-works has a guarantee of payment regularly and in full because it is not the out-of-work who pays from his own resources but it is the local public assistance committee's funds that are tapped.

"Rent is the first charge upon relief granted to the unemployed and the amount of relief is scaled by the liability of rent. Sometimes the rent is paid direct to the landlord, but more often it is included in relief payments after a receipt has been produced for the rent of the previous week. Both ways the landlord is secure. No wonder he prefers tenants who exist on public funds."

### Unscientific Rate Assessment

Speaking at a conference of Assessment Committees at Caxton Hall, Westminster, on 20th March, Lord Kennet, who as Sir Hilton Young was Minister of Health from 1931 to 1935, criticized the present rating system.

"To take the value of property in land and buildings as the basis and measure of contribution towards the cost of local services," he said, "may have been reasonably in the Middle Ages, when more refined methods were impossible, but I do not think it is reasonable now. It has many of the hall-marks of bad taxation.

"It is not proportioned to ability to pay. It is most imperfect in its ostensible purpose of relating contribution to benefit received.

"I should like to find a basis, and I do not see that it is impossible, of assessment for rates which would not be a tax on enterprise and development."

There is no difficulty in finding the basis desired. The rating of land values will exempt enterprise and industry while relating contribution to benefit received.

### A Labour View

In an article in *Forward* (11th April) Mr Brougham Villiers says: Land values "have not been created by the owners of the land, neither do they decrease in themselves like the commodities men make. Under any system of society, the rent derived from them is not due to the labour of any individual but to the fact that no work of the owner can in itself either increase or diminish the value of the ground. Land does, however, give to its owner a great advantage over those whose money is payment for actual work done.

"Nobody created the land; it is not subject to decay, neither doth moth nor rust corrupt, though it is said people have, sometimes at least, found means to steal it.

"Land provides a means of extortion by simply holding it out of the market until the unfortunate people who could use it to the best advantage are driven to buy at a monopolist's price."

He advocates a rate on site values which he says would soon become popular. Many towns and district councils would to-day vote for a tax on land values; many rural places, on the other hand, are too much over-ruled by local squires.

### Sordid Monopolies

Capt. A. R. McDougal addressed the Liberal Speakers' Club at the Scottish Liberal Federation Rooms in Edinburgh on 9th April. He had a good Press, the *Scotsman* among other papers giving an extensive report. He dreaded the success of the marketing schemes. They were mere sordid monopolies, based on the lowest motives of human greed and desire to get money for nothing at the public cost. The only gainers so far

were landowners, who in many cases were getting rents or prices for land in excess of what they would get were these will-o'-the-wisp schemes repealed.

The Government had based its whole policy on the idea that over-production and low prices were the whole cause of our troubles, and their only remedy had been to try to raise prices ruthlessly by restricting supplies.

The problem must be attacked by increasing consumption and not by creating scarcity, and this could be accomplished by removing burdens from real producers and workers, by freeing human effort from taxation, and by raising the necessary revenue by taxation levied on those colossal values created in land by the community. In other words, untax the workers and tax the drones, and especially land values, in town and country.

### Callisthenics

The *Bookseller* for April pays us the compliment of the following notice :—

"In the realm of Callisthenics, the only new thing—or the only thing not talked about last month—is the attempts of the Henry George Foundation to make us all read *Progress and Poverty* by quoting from the masterpiece, and hoping that we will be lost in admiration. Ah! But we are not going to be caught twice! The Single Taxers (I haven't, I hope, got them wrong) should change their attack from time to time. But good luck to them! There certainly is something wrong with the world; the trouble is, what?"

The reference is to "Callisthenes," the publicity agent who has so skilfully developed the art of literary paragraph advertisements for Messrs Selfridge & Co. Ours is a new attack on these approved lines and we thank our contemporary for this testimony to its success. It is too bad to have to be told not twice but many times what is wrong with the world, and the way out. The difficulty is always with the sophisticated people. Joseph Fels had his way of dealing with them. To a heckler at one of his meetings, who protested he had read *Progress and Poverty*, Joe gave the best reply: "What you need, Sir, is to read it again"! Callisthenics offers no better exercise.

The Local Taxation Returns for Scotland for the year 1932-33 were published in March. The total amount collected in rates levied by the local authorities was £18,609,262, being £8,249,701 from "owners" and £10,359,561 from occupiers. (The Scottish term "owners" means either the freehold-owner of rateable property or the feuwar who pays a perpetual rent to the "superior," and the latter pays nothing in local taxation.) In subventions from the National Exchequer, the Scottish local authorities received in 1932-33 the sum of £18,795,879. At the end of that financial year the public debt of the local authorities amounted to £160,964,784, being £32 15s. 6d. per head of population.

Some comparative figures are interesting. In 1893-94, the average poundage of the rates was just under 3s. (that is, 3s. payable for every £1 of the assessed annual value) whereas in 1932-33 it was a fraction over 7s. 8d. In 1893-94, the amount of rates per head of population was 17s. 7d., as compared with £3 15s. 9d. in 1932-33.

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## THE BUDGET

On 21st April, the Chancellor of the Exchequer presented his Budget for the year 1936-37, estimating the expenditure at £797,897,000, plus £26,500,000 apportioned out of the motor vehicle duties to the "road fund," making the actual total £824,397,000.

On the other side is the taxation to be imposed and the miscellaneous revenue receivable, which taken together are expected to exceed the expenses by a small surplus. The tax-revenue will amount to £793,281,000. In this we include the £11,256,000 profit on the Post Office, a State monopoly, and the whole yield (£31,500,000) of the motor vehicle duties, of which in the national accounts as they are submitted £5,000,000 will go to the Exchequer and £26,500,000 to the "road fund."

The rest of the revenue for 1936-37, total £31,600,000, is made up of £1,350,000 from Crown lands; £5,000,000 from loans due to the Government; £20,000,000 miscellaneous receipts, source not given in the published Financial Statement; and £5,250,000 "raided from the road fund," which had a surplus of that amount standing to its credit at the close of the financial year, 1935-36. In other words, the excess yield of these particular taxes on transport (with the petrol duties added, transport is taxed yearly with the amount of £79,500,000) over what has been spent on the roads is now to be taken in 1936-37 to be spent on something else.

Aggregate revenues and expenditures are respectively £824,881,000 and £824,397,000. The Chancellor of the Exchequer has budgeted for a surplus of £484,000.

The expenditure is to include the huge sum of £178,251,000 on army, navy and air forces, which is £54,000,000 more than was provided for last year and £101,072,000 more than was spent in the year before the War that was to end wars. But that is not all. The figure of £178,251,000 is the present entry for budgetary purposes in the national accounts. The Government's White Paper on the defences of the country, without naming any sum, announces a gigantic outlay on armaments to be concentrated within the next five years and the incurring of public debt to pay for it. Thus it is not known, or it has not been revealed, what will be spent this year out of borrowed money, in addition to the £178,251,000 appearing in the Budget, on the military preparations by which the Government thinks or hopes it can ensure national security, safeguard collective security and (such is the strange mentality!) force the pace for a united and agreed plan of general disarmament.

With blindness to the economic cause of international jealousies and hatreds, and no suggestion for disarming them by easing the stopped-up channels of production and trade, this Government is calling on the people for a deliberate and profligate dissipation of national treasure by turning it into the commissariat and weapons

of war. The Government is driven, it is said, by the present European situation. Other Governments, also storing up dynamite, declare they are as unavoidably driven to arm against the fears that beset them, the fears that affrighten the whole helpless crowd. None will accept its share of responsibility for the socially destructive forces that are at work in trade restrictions, and in the monopolies and privileges Governments have fostered for the benefit of favoured interests. The internal economic conflict so provoked between haves and have-nots is a potent influence making for international strife that is never mentioned in the diplomatic conversations. In that polite society you never refer to the domestic policy of your neighbour (that would be the interference forbidden at Geneva) or the errors of his household, and if your family is being injured, not you but your neighbour is to blame. Diplomacy consists in saying so with the least possible offence. Truth and honesty would compel admission from each of the Governments that it was responsible for the poverty and unemployment inside its own boundaries. But each is in this damnable armaments race exploiting the hardships among the common people as due to no social injustice it could remove, but to the evil practices of the foreigner and the sins committed by him. It is enough for us to see our own Government fanning the flames, making the war atmosphere by closing British markets to other countries and by its tariff policy impoverishing its own people. It has helped in the competitive and retaliatory building of the trade obstructions which lead inevitably to the erection of the barbed-wire fences with the trenches and the mounted guns behind them.

On the basis of existing taxation, Mr Neville Chamberlain would have had a deficit at the end of 1936-37 of £21,291,000. This he proposes to make up by increased taxation helped out by the "raid" he has made on the road fund. The general rate of the income tax will be 4s. 9d. in the £ instead of 4s. 6d. as at present, but he has increased the abatements for wife and children so that the "family man" of moderate income will actually pay less than before. The increase in the rate of the tax, subject to these allowances, will produce additional revenue of £10,000,000. The Chancellor has increased the tea tax from 4d. to 6d. per lb., estimated to produce £3,700,000 additional revenue in a full year. He has increased the import duty on lager beer to bring £27,000 more than before, which is such a ridiculous mouse in the £800 million budget that it rather attracts interest for the brewing industry as a means to keep out imports than it excites the attention of the steel-makers as means of paying for the next battleship. Finally, Mr Chamberlain is taking measures against the "tax-dodger" who has found ways of legally avoiding the income tax; and by turning the screw or stopping the gaps, or whatever the metaphor may be, he will meet ingenuity with ingenuity and make the sharp-witted folks pay this year £3,000,000 more and £6,500,000 more in a full year. The misprint we saw the other day referring to the Commissioners of Infernal Revenue was perhaps not altogether innocent.

The tea tax is a mean and despicable dodge for throwing the cost of Government on the very poorest. The Chancellor of the Exchequer says the tea drinker must also make sacrifices, which means that the lower the wage the greater shall be the sacrifice. It was his predecessor in the last Tory Government, Mr Winston Churchill, who took pride on having swept this impost away, but it is back again and now at the rate of 6d.

These are the tax changes showing the pitiable shifts of the Chancellor, but far more important and the fact



that is too often overlooked in the Budget discussions, is that he is re-enacting and re-imposing the frightful yearly burden on trade and production and industry. That is the Budget. It is an act imposing duties and of customs and excise to the amount of £517,000,000, and wheel taxes and many penal and predatory taxes. It stations a tax-gatherer outside every grocer's shop, and uniformed beside the theatre or cinema commissionaire stands the excise officer. The State is stealing the wages of labour because it fails to take that which belongs to it—the community-created value of land—and allows it to go into private pockets: the fund, referring to which the late Sir John MacDonnell wrote in his *Land Question*: "We vex the poor with indirect taxes, we squeeze the rich, we ransack heaven and earth to find some new impost palatable or tolerable; and all the time these hardships going on, neglected or misapplied, there have lain at our feet a multitude of resources ample enough for all just common wants, growing as they grow, and so marked out that one may say they form Nature's Budget. Such seems the rationale of the subject of which the land question forms a part. And so we may say that, if property in land be ever placed on a theoretically perfect basis, no private individual will be the recipient of economical rent."

A. W. M.

## A TORY LEADER SPEAKS OUT

Sir Benjamin Dawson, Chairman of the Bradford Conservative Association, made a slashing attack on the Government on 24th April. He had gone to see Leeds housing conditions, after noticing a newspaper advertisement appealing for coal, food, bedding, etc., for the poor: "When I had finished my tour," he said, "I felt thoroughly ashamed of the National Government and thoroughly ashamed of the Conservative Party. How we can allow such abominable conditions to exist is incomprehensible. . . . There is poverty and hunger in the land, yet the Government is restricting the growing of potatoes to keep up the price. There are no words in the English language sufficiently vile to describe this action but I will put it very mildly by saying that it is a diabolical crime perpetrated by the National Government. . . . Why is each nation at war economically with the rest of the world? Because each nation is trying to do something to provide work for its army of unemployed by applying tariffs, quotas, restrictions, etc. If there were no unemployed there would be no need for these trade barriers. The economic wars would end, there would be a free flow of goods from one country to another, there would be friendly feelings between the nations, bringing about the time when there will be no more war or even rumours of war. . . . I call on all Conservatives to press their members of Parliament to compel the Government to take immediate steps to abolish this terrible disease of unemployment. If you have sympathy for our poverty-stricken people you will answer the call. On this subject silence is selfishness."

We hope to give a fuller report next month of this striking speech and to comment on it. Sir Benjamin, who is the senior partner of a large Bradford textile firm, was re-elected Chairman of the Conservative Association. The remarkable thing was that his co-members did not disqualify him after such a pronouncement.

Have you enrolled as a Member of the Fifth International Conference to Promote Land Value Taxation and Free Trade? It is an invitation to all, whether they can be present or not. See page 76.

## LAND NATIONALIZATION

Two articles by Professor Orwin in recent issues of the *New Statesman and Nation* have contained a plea for land nationalization and a plan for bringing this about.

The argument in favour is that although there is nothing either unlawful or immoral in private ownership of land, it has outlived its usefulness and is an anachronism and obstruction in the modern state.

In proof of this Professor Orwin draws attention to a number of statutes passed for the purpose of counteracting the evils of private ownership. The Agricultural Holdings Acts are correctly cited for they help to secure the benefit of his improvements to the tenant. But to mention the Land Improvement Acts and the Agricultural Mortgage Corporation in the same category is nonsensical, for these Acts are intended to help landlords by enabling them to borrow money at exceptionally low rates of interest.

It is here that we come to one of the confusions which besets Professor Orwin. He is unable to distinguish between the functions of landlord and capitalist. The capital equipment of the land and soil is deteriorating and is not being renewed. As the landlord will not provide this, the land must be nationalized and the state must provide it.

No attention is paid to the possibility of the farmer providing the capital required, nor does it occur to Professor Orwin that the only reason why he does not do so is lack of security of tenure. This is assuming that there is an economic advantage to be gained from making the improvements, as to which the farmer who stands to gain or lose by his judgment is more likely to make a sound decision than any public official.

The question whether the improvements are economically advantageous or not does not worry Professor Orwin. Mining royalties, buildings values and such like would suffice to subsidize the other parts of the property. One can only say that if land ever is nationalized, and is entrusted to the management of people who hold such views, we shall be setting out upon a road which leads straight to national bankruptcy.

What is the reason for the strange obsession which seems to afflict most writers on agriculture, making them believe that it is both necessary and desirable to subsidize a wasteful and uneconomic use of land? Do these people in their own lives pursue the same policy? Do they use part of their own incomes for subsidizing the growth of agricultural products which cannot pay their way? And what justification can there be for imposing upon a whole people a course of conduct which none of us would adopt in his private life of his own volition?

Now let us turn to the method of nationalization. The proposal is that the State should be empowered to buy land at the landlord's own figure or to use it as a basis of valuation for income tax or local rates. The State could buy or it could tax and the basis of the purchase price or of taxation would be the landlord's own valuation of his property. It is a plausible idea.

We are told, however, that a beginning would obviously be made with the land and property in rural areas and with the undeveloped land in urban areas. The urgent need is to secure national control as soon as possible over all the land in the country which has not already been exploited for building, transport, etc. Now an urgent need is not compatible with a leisurely holding of the landlord in a cleft stick to discover whether he has put too high a value on his land for which he is to be penalized by taxation or too low in which he is to be penalized by purchase. If the need is really urgent the State must buy, and the landlord is under no dilemma for he will put the valuation high. Moreover, agricultural land

pays no rates, and unused land pays neither rates nor income tax. Therefore the owner of the land which is stated to be most urgently needed is under no dilemma at all. He knows that the policy is to buy that land, and the risk he runs in putting a high price on it is small.

The proposal is that the owners of land should be paid in government stock bearing interest. The State would then be the landlord. It is contemplated that the rents received from the land would pay the interest on the stock. This it will be readily seen precludes any possibility of reduction of rent. The land will be bought on the basis of present values which in the case of agricultural land are inflated by the tariffs, quotas, and marketing schemes, and in the case of other land by speculation and the holding of land out of use. Therefore, excessively high rents must continue to be paid.

Professor Orwin, knowing that land nationalization without reduction of rent cannot hold much attraction to the farmer, holds out the hope that agricultural land will be subsidized by the rents of other land, although this must upset the finance of the scheme. Another curious suggestion is that the Crown, "being exempt from income tax and sur-tax and knowing nothing of death duties" will have money to spend beyond the means of the private landowner. In other words the State will pay the bond-holders an income equal to their previous income from rents on which they will pay taxes as before, and yet the State will have left a clear surplus equal to the taxes at present paid by the landlords. Further comment on this fantastic idea is unnecessary.

F. C. R. D.

In a review of Mr and Mrs Quennell's book, *The Good New Day*, in *The Times Literary Supplement* (18th April), we read:—

"But the younger generation seems to have decided that home is definitely only a bed-and-breakfast arrangement; the cinema, the dance, the road house, the skating rink, the car, and the 'plane, or even in summer the open road and their own feet call them away. Land values are responsible for part of this phenomenon, and so is local rating, which together make the cost of a few yards of land on which to build a house so great that the merest rabbit hutch must suffice for the new homes of to-day."

\* \* \*

In a recent issue (March, p. 34) we referred to the arbitration over the price of 203 acres of land known as Grange Farm which Manchester Corporation was acquiring for a municipal airport at Ringway. The owner claimed £92,414, or over £454 an acre. The arbitrator's award was £11,850, or a little over £58 an acre. As the Corporation had made an unconditional offer of a larger sum, the vendor will be required to pay the costs of the arbitration.—(*Manchester Guardian*, 11th April.)

\* \* \*

W. N. Campbell, Washington, D.C., writes:—"The copy of *Light on the Land Question* sent by your letter of the 24th ult. I have mailed to our Secretary of Agriculture, the Hon. Mr Wallace, in view of recent remarks attributed to him that he thought land speculation 'a plague more terrible than drought or insect pests, and almost as bad as war itself' that 'neither land bank loans, low interest rates nor agricultural adjustment programmes cure the evils of land prices which are out of line with the earning power of land' and that he 'had no specific proposal in mind to prevent land speculation but would like to see ways and means discussed.'"

"Light on the Land Question."—6d. net.

## SPEAKER'S NOTEBOOK

### More Illustrations

*Tottenham.*—A deputation from allotment holders pled their case (*Hackney Gazette*, 28th February) before the Tottenham Borough Council for retaining their plots. But the Council agreed to a proposal to provide a recreation ground on the Markfield Road Allotments, the proposal being the purchase of the 18 acres for £24,000. In the discussion, Mr North, who was spokesman for the deputation, agreed with Alderman Morley that the Council were not allowed to pay more than £250 per acre for ground for allotments, and Alderman Morley said that if he (Mr North) could tell them of any land in Tottenham to be had for that price, they would be glad. Precisely, but what assessment is placed on the land that is so dear in price? Allotment holders must give way before the needs for a recreation ground and the Council is stung into paying at the rate of £1,333 per acre for it—land that has been entirely exempt from rates.

*Ilford.*—Fredk. King & Co. of Belfast, wanting a factory site in Ilford fronting Eastern Avenue, Chadwell Heath, have paid the Padnell Estates more than £2,500 per acre for it. "This gives," says the *Estates Gazette* of 29th February, "a very strong indication of how the value of land is rising in the Borough of Ilford."

*Southgate.*—Notorious for the rapid increase in land values and the intense speculation provoked by the new Tube railway. The *North Middlesex Chronicle* of 22nd February reports the sale of a block of six cottages nearly opposite the Tube Station for £40,000 for the erection of shops with flats overhead.

*Dunstable.*—"The soaring of Dunstable land values," says the *Luton News* of 19th March, "was commented upon at the Beds. Education Committee, when it was decided that to provide for the possible future enlargement of Burr Street Infants' School, 20½ poles of land adjoining the north-east side of the school, should be acquired from Mr A. W. Banks, of 87, West Street, Dunstable, for £250."

This is at the rate of nearly £500 per acre, the cost of a playground for the children.

*In the South Wales Distressed Area.*—A truly astonishing case has come to light in Ebbw Vale which, if it were not fact, might be regarded as a story invented by a wild agitator for use at the next anti-landlord public demonstration. It was reported in brief in the *Western Mail* of 2nd February and we are indebted to the *News Chronicle's* reporter for the fuller details. At Ebbw Vale there was a useless, unsightly old tip, which was made into an open level space by the voluntary work of young men in the locality so that they could have a recreation ground. This was immediately after the War. To meet an urgent housing need the Council decided as a temporary expedient to build hutments. At their wits' end for a suitable site they erected the hutments (28 of them) by permission of the Duke of Beaufort, the owner of the land, who charged for them a ground rent of £29 a year on lease continuing till 1946. The hutments were never a satisfactory kind of dwelling, especially in view of the exposed situation and the cost of keeping them in repair was more than they were worth. They have since been condemned. Now the difficulty is that before the Council can get the Government slum-clearance subsidy for building new houses they must clear the hutments off the site. They have approached the landowner for permission to do that, and the reply is that under the lease the Council were bound to make over the hutments to the owner in a

proper state of repair, making them worth £50 per double dwelling on surrender—but he was prepared to cancel the lease on payment to him of the sum of £636, provided that the Council undertook the cost of the clearance and left the site in a condition satisfactory to the estate. So, for this originally unsightly dump, the owner has received not only £29 a year ground rent till now, but he is to get in spot cash the ground rent for the unexpired term of the lease plus compensation for breaking the lease, and in addition as a free gift the value of all the work done in clearing the site “to the satisfaction of the estate,” along with the site itself. Would you believe it, when some people affirm that the land monopoly is the curse of our civilization?

Ebbw Vale is in a distressed area and we have read the Reports of the Commissioners who suggest work for the unemployed by clearing up the old slag heaps. It's not ground that wants clearing and cleaning up, but the landlord institutions that permit the continuance of such brigandry.

### JOHN S. NEIL

Many of the veterans of the Land Values movement will learn with regret of the death of John S. Neil of Glasgow, in his 83rd year. Though not an active member of the Scottish League in recent years because of declining health, he will be remembered as an ardent worker for the cause in its early days, and as an intimate friend of John Paul, G. B. Waddell and James Busby. Mr Neil displayed an unusual versatility of talent. He had lived and worked in many parts of the world including West Africa and the United States, and in the course of his varied experiences had found time and opportunity to acquire not only a facility in handling musical instruments and the making of humorous rhymes, but in accumulating a store of knowledge as to manufacturing processes of various products. His contributions to single-tax literature in America and in this country will be remembered by his contemporaries. Mr Neil was also a collector of curios of all kinds, particularly in blue china on which he had become a recognized authority as to dates and marks and the histories of the potteries from which his various specimens had come. But his breadth of culture did not detract from his value as a missionary for the gospel of Freedom, and his light was never hidden under a bushel. He leaves a son and daughter, both of whom are happily married, and to both of whom we offer our deep sympathies.

ALEX. MACKENDRICK.

### MRS CHARLES O'CONNOR HENNESSY

Every one of his numerous and devoted friends in Great Britain and the world movement will extend to Charles O'Connor Hennessy, the President of the International Union for Land Value Taxation and Free Trade and of the Robert Schalkenbach Foundation, their deepest sympathy in the bereavement he has sustained by the loss of his dear partner in life. Mrs Hennessy died on 24th April after an illness by which she was stricken on 27th March. Mr and Mrs Hennessy were spending their usual winter vacation in Cocoa, Florida. She was a wonderful comrade to her husband in her keen attachment to the Henry George movement and all the human causes he has served and is serving so well right into an advanced age. It was on Christmas Eve, 1934, that they celebrated their golden wedding.

A. W. M.

## NOTES AND NEWS

The Government are undertaking a big building scheme in Whitehall of new offices for the Air Ministry, the Ministry of Labour, the Board of Trade and the Ministry of Transport, which is to cost £1,750,000 spread over ten years. The Bill provides for the vesting in the Commissioners of Works of land now vested in the King and consisting chiefly of Montagu House, Gwydyr House, Richmond Terrace, and Mews, and 85, Whitehall. The consideration money payable in respect of this land is estimated, as at January, 1936, at £950,000. In addition, consideration money payable in respect of the King's estate and interest in lands in Whitehall Gardens is estimated at £365,000, making a total of £1,315,000. It appears that as the King has placed at the disposal of the House of Commons the Hereditary revenues of the Crown, the purchase price will go back to the Exchequer.

Here is a case of a valuation of the capital value of land, and apart from the buildings on the site (for they are to disappear), which we are sometimes told by “expert valuers” is a sheer impossibility. In connection with this transaction, it would be interesting to know what is the present annual rent paid for these properties, or the annual value at which they are entered in the valuation rolls for the purpose of local taxation.

\* \* \*

The revenues of the Crown Lands, since 1760, have been made over to the nation in return for a fixed State contribution to the Civil List.

When George III. surrendered his lands, their revenue was £11,000. His Civil List amounted to £732,000! Queen Victoria's Civil List—£385,000—almost equalled the rentals from her lands.

Within the last few years the revenue from that part of Regent-street which is Crown Land has risen from £26,383 to £450,000 per annum.

And with house building on Crown Lands at Eltham (Kent), Hainault (Essex), and the 39 other counties over which it is distributed, this revenue grows apace—like other land revenues which are not made over to the nation!—*Reynolds' News*, 2nd February.

\* \* \*

The *Wolverhampton Express and Star* of 13th April, reports at considerable length the annual conference of the National Council of Corporation Tenants Associations, held in that city and the speech of Councillor E. Lane who was re-elected the President. It is interesting to see from internal evidence the generous use Mr Lane made of the United Committee's pamphlet *Cities Held to Ransom* (1d.) in stating the case for Land Value Taxation.

\* \* \*

The *Welsh Gazette* of 16th April had a long leading article entitled “Rating Law Reform,” which after referring to the demand by leading British municipalities for power to rate land values, with particular mention of the Cardiff Conference in September of last year, goes on to state the whole case for the Land Value policy, and we are complimented on the able use that has been made of the United Committee Report and the Henry George Foundation publications (with acknowledgments) in the structure of the argument. The article concludes: “The doctrine of Henry George may be commended to the notice of local authorities in rate-ridden Cardiganshire. If, after examination, they find it a solution of their problems, they cannot fail to join with other authorities in calling for legislation to provide for the rating of land values.”



## HOW FRIDAY SOLVED IT

*[In our March issue appeared the article "Over-production" which stated the problem put to Friday by Crusoe. It appeared in the Canadian SQUARE DEAL of Nov.-Dec., 1932, with Samuel Danziger of the American Economic League given as the Author. The answer to Friday's problem appeared in the same issue of the SQUARE DEAL in an article by John S. Codman of Boston. It is here reprinted with our acknowledgments to both Mr Danziger and Mr Codman.]*

"Good morning, Master," said Friday, "it was truly charitable of you to let me have a place to lie down last night. I got no sleep, but I thought hard about my problem."

"And what did you accomplish?" responded Robinson Crusoe.

"Master," said Friday, "is it true that the principles of the Declaration of Independence have been accepted by us on this island and, therefore, that each one of us has a right to life, liberty and the pursuit of happiness?"

"Most assuredly it is true," replied Crusoe.

"And," continued Friday, "is it true that you and I as citizens of this island have equal rights and equal opportunities, and that our votes count equally?"

"Why, of course, my dear Friday, all of that is essential to liberty, and we should be thankful that we live where true liberty exists and no one is a slave."

"I appreciate that, Master, but at the same time your title to the island gives you great power over me. I cannot work for myself anywhere on the island without your consent, and that consent you won't give because I can't pay you anything. Therefore, I am obliged to ask work from you, but all you offer me as a job is the carrying of your garb—"

"Friday," interrupted Crusoe severely, "it appears to me that your ideas are radical if not seditious. Are you criticizing the institutions of your country? Do you intend to try and change them by the use of force and violence?"

"Oh, no, Master, certainly not! I believe in law and order, and would make no change except through the ballot. But you know, Master, in your title to the island you hold a valuable privilege for which you ought to pay."

"Privilege! Nonsense!" burst in Crusoe. "Don't you know that a landlord has worries and responsibilities? Don't you realize that it is I who furnish the land for you to work on or, in other words, it is I who give you a job?"

"Yes, I understand, Master, but just now you won't give me a decent job with a living wage and you won't let me work for myself. Now, I have a plan which will remedy this condition."

"I see," shouted Crusoe, "you intend to divide up the land, to deprive me of my property. Such a proposal is Socialism. No! It is worse. It's Communism."

"Oh, no, Master," returned Friday, with a slight smile. "I am merely proposing for our vote a practical measure. It is that land owners shall be required to pay to the community a tax equal to the rental value of their land, in return for the exclusive use guaranteed to them by the community. In our case, as you are the sole land owner, you will pay the rental value of the whole island to the community, which means to you and me jointly. We can use this fund for community purposes, that is for what we jointly desire to accomplish. And you see, Crusoe, that you will have to cultivate more of the land than you have been doing in order to earn the tax you will have to pay; and in order to extend the cultivation adequately you will have urgent need of my services. Then you won't be able to drive such a hard bargain as you did last night."

"How dare you even suggest such a proposal? And how dare you call me 'Crusoe'? Your plan amounts to confiscation of the value of my property. But fortunately confiscation of property without due process of law is prohibited by our Constitution."

"'Confiscation' is an ugly word," said Friday, quietly, "but with the present arrangement it is you, Crusoe, who can and do confiscate what I produce. And as to 'process of law' there will be no lack of it under my plan. You know that you and I together forming the whole community of this island, have the lawful right to levy taxes, and if you object to paying rent directly as rent, then it can be taken instead as a tax on the value of your land properly assessed."

"And," continued Friday, "this island is not overpopulated. It only seems so because you won't let me use it. There is plenty of room for many more persons who can all have land to use, or good jobs, once your power to withhold land from use is ended."

"Neither will there be over-production when each gets what he produces, or its equivalent in wages, instead of piling up a surplus for you to waste or destroy. And when all are employed, who will fear the competition of foreign goods? They will only come here in exchange for what we produce, and if the foreigner insists on taking very little in exchange, or, in other words, 'dumps' his goods or gives them to us, we shall be only too glad and can take life easy."

"Well, I have half the votes and I won't support your measure," angrily exclaimed Crusoe as he rushed away.

"But, I have half the votes and will insist on my measure, Goodbye, Robbie."

And then Friday with a broad grin proceeded to plant his own crop and build his own house. And that was the end of depression and unemployment.

JOHN S. CODMAN, BOSTON.

In reply to questions by Mr Daggar on 31st March, the Secretary for Mines stated that during the year 1935 the estimated amount paid by colliery owners in Great Britain in royalties and wayleaves, including the rental value of freehold minerals where worked by the proprietors, was £4,999,000. In the same year the number of persons employed at mines under the Coal Mines Act, 1911, was 609,531 below ground and 171,186 above ground.

The royalties, therefore, amounted to over £6 per man employed.

**IN MEMORIAM.** Three years ago, 28th April, 1933, the Henry George movement lost John Paul whose memory is held in high honour by all its followers. This Journal was edited by him from its inception in June, 1894, until his death. It is in tribute to his work and to help it forward that, as our readers know, an Australian friend and admirer has sponsored an especial "Sustentation Fund" for *Land & Liberty*, offering to duplicate all contributions up to the amount of £500. The response has been such that the sum named has been nearly reached. John Paul's name is attached to this remarkable gesture of good will. In acknowledging again the many letters with support for the Fund and commending its purpose, we appeal to those others who, having the matter in mind, will make good act of good intention and write complete success to this *extra* endeavour for the sake of the cause.

## MUNICIPAL CONFERENCE AT STOKE-ON-TRENT

A Conference of representatives of local rating authorities from Staffordshire, Cheshire, South Lancashire and Derbyshire met in the City Hall, Stoke-on-Trent, on 7th April to consider the Rating of Land Values. It was convened by the City Council of Stoke-on-Trent, the Lord Mayor, Alderman J. H. Dale, presiding. Appointed to attend the Conference were 65 delegates from 27 Borough Councils; 46 delegates from 22 Urban District Councils; and 30 delegates from 11 Rural District Councils—altogether 141 delegates from 60 authorities. Visitors at the Conference on the platform beside the Lord Mayor, were Mr Andrew MacLaren, M.P. for the Burslem division of Stoke-on-Trent, and Mr A. W. Madsen.

The Resolution adopted, by 46 votes to 12, declared that: "This Conference is of the opinion that the present rating system is inadequate and should be carefully considered in all its aspects, particularly in regard to land values, and amended to meet present conditions."

The spokesmen of the conveners of the Conference, Alderman C. Austin Brook and Alderman E. T. Bird, respectively moved and seconded a resolution declaring that the existing system of rating should be altered so that local authorities be empowered to levy rates upon owners in respect of the value of land apart from improvements for the purpose of effecting a reduction in (or abolition of) local rates payable at present by the occupiers of rateable property; securing that the public shall benefit from the land values which arise from the presence and activities of the community; and facilitating the acquisition of land, the provision of houses, and the making of public improvements.

Alderman Brook said the people who paid the most rent in proportion to their income were those of the very poorest classes. Making rent the basis of rates conformed to no ascertainable standard. The present rating system was arbitrary, illogical, unfair and actually injurious. It was injurious in that it penalized the very man they would wish to encourage. As improvements were made, land values accrued. When a new road was made, every acre of land on each side of the road rose in value. The best method of deriving the revenue was for each man to pay his rates in proportion to the benefit he derived from that expenditure. No-one could deny that this was just. If a man enjoyed the most useful or the most pleasant part of the City for his house or business premises, if he had the most police protection, or the best street lighting, he should naturally pay more in rates than the man who was not so well served in such matters. The value of the land itself was an accurate measure of such benefits.

Alderman Bird said there was a burden of heavy rates everywhere, to which most people saw no solution. It was no use their putting up beacons in the streets to save lives so long as they had a condition of things which prevented local authorities from being able to widen their streets. The whole system of rating in this country stood condemned. It penalized improvements and let off, scot free, those who had let land go to rack and ruin. If manufacturers were relieved a little of the heavy burden of high rates they would be better able to compete in the world markets. The only solution of the problem was the rating of land values.

Alderman J. Kinley of Bootle also spoke.

In the discussion that followed (by this time limited to five-minute speeches), the main part was taken by delegates from rural district councils including Macclesfield, Congleton and Tarvin. Ideas were expressed that

the land-value policy came in conflict with the fact that agricultural land is now wholly exempt from local taxation. Whether the arrangement whereby the Treasury has to subsidize local authorities out of general taxation to provide them with revenue and, therefore, make gifts of higher values and rents to owners of land, was a good or righteous one, was not discussed.

Mr Andrew MacLaren, M.P., on the invitation of the Chairman, addressed the Conference, and in the course of his speech said that the value of land, apart from improvements on it, was the direct result of the community which lived, moved and had its being on that land. Every penny spent on the good government of a community was capitalized by the seller of a site of land in the area in which the community lived. We lived to-day under a rating law which had not been changed to the extent of a single comma since it was passed in 1601. Under that law, the rating valuer must ask himself, in respect in each piece of property, what that property would let for in its present condition. The whole of that rating system was inadequate, and was acting as a brake on public improvement and a penalty on the advancement of town planning and better building. Rates were going to rise, and they could not stop them from rising. The system was a menace to the State, and was driving many local authorities to the point of bankruptcy. It hindered growth and development and made for stagnation. One of the delegates had said this was a political not a local question. But when the question was raised in Parliament the reply was often given that Parliament could do nothing unless there was a demand for reform from local authorities.

The resolution was put with the words "or abolition of" omitted and was lost by 28 votes to 20. On the motion of a representative from Uttoxeter, the Conference then adopted the resolution as reported above.

The actual attendance out of the 141 appointed delegates was 113. It was apparent that many delegates abstained from voting presumably because they had no mandate from their Councils and did not care to exercise their own discretion. But to have this Conference, brief as it was and with little enough time available for discussion, ventilating the question of the rating system and deciding that it be considered with a view to amendment marks some progress. Further consideration must lead to the conclusion that the rating of land values is the only way out of present anomalies and injustices.

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## THE BUDGET DEBATE

(The Chancellor of the Exchequer presented his Budget on 21st April. The following are extracts from three of the speeches made in the Debate, 22nd and 23rd April.)

Mr PETHICK-LAWRENCE (Labour): The five years during which the Coalition Government have been in office have been years of rapidly increasing taxation. Additional burdens of all kinds have been thrown on the taxpayers, most of them having taken the form of indirect taxation. There have been increased revenue duties, the Ottawa Duties, duties under the Import Duties Act, and scarcely a day has passed when their number has not been increased. These taxes last year brought in revenue over £60,000,000 in excess of that which they brought in before the Coalition Government came into existence in 1931; and that takes no account of the various subsidies and other forms of impost on the consumer which do not find their way into the Exchequer itself. It takes no account of the £26,000,000 paid in motor licences which have gone into a special fund. The total additional expenditure on defence during the coming year will be £54,000,000. What is going to be made by certain individuals out of this drive for armaments? Three weeks before the Debate in this House, the shares of 13 firms associated with arms production had jumped from the low level of just over £11,000,000 in 1935 to no less than £34,000,000—that is, an increase of £23,000,000 in the value of those armament shares. Similarly, the shares of 20 aircraft companies had risen from the low level of just over £23,000,000 in 1935 to £38,000,000 at that date. The Government have attempted to create economic self-sufficiency throughout the Empire. That is a provocative policy to the world as a whole. It is a grave disadvantage if it has brought us at the same time international ill-will, which is partly responsible for the heavy burden which he is asking the country to bear on behalf of defence.

Sir ARCHIBALD SINCLAIR (Liberal): This Government by their economic policy have done much to provoke, and, by their feeble and vacillating foreign policy, to aggravate the international situation upon which they now seek to throw the blame for swollen expenditure and increased taxation.

It is not without its grim significance for the future of this country and for the prospects of further revenue expansion that the Chancellor now invites the Committee to contemplate a succession of unbalanced budgets. He proposes large new borrowings. The provision for reduction of debt, far from being increased, is being reduced, and the financial outlook, far from improving as he suggested it might in 1934, is now darker.

The economic policy of the Government, the policy of tariffs, quotas and subsidies to favoured interests and to industries and to areas which have been devastated by Protection, subsidies which are unsound in principle, unfair in their capriciousness and burdensome to the revenue which the taxpayer has to supply. The Government embarked on this economic policy, and in particular on the policy of protection, with four mutually inconsistent objects in view. The first was to obtain revenue. The second object was to protect home industries. The third professed object of the tariff was to obtain a weapon with which to beat down foreign tariffs. The fourth object of the Government's policy was to divert trade from foreign countries to Empire countries. There is the political cost of the declaration of this country that it was abandoning the policy of keeping an open door in its Colonial Empire for the merchants and traders of all nations. In the words of Mr Bennett, who was the chairman of the Ottawa Conference, and ought to know what the Ottawa Agreements meant:

"In future nobody will be able to trade with the British Empire, except on payment of tribute."

The cost of Ottawa, therefore, we are now paying in swollen Estimates for the Defence Services and in increased risk of war.

General Goering said a few weeks ago: "Butter makes you fat but guns make you strong," but the Chancellor of the Exchequer said last night, "Our safety is more to

us than our comfort" and the sentiment is the same. The difference is in the mode of expression.

But there is no safety for the world if the statesmen in Germany, France and Britain are all saying the same thing and are piling up great armaments that give no safety but increase danger. The Chancellor of the Exchequer said that he felt the heat of the flames in his face and that he had to set his fire-fighting appliances in readiness. On what fuel are those flames burning? Tanks, guns, battleships and aeroplanes. What are the Chancellor's fire-fighting appliances? Tanks, guns, battleships and aeroplanes? He is preparing to fight the flames with the fuel.

Mr DANIEL HOPKIN (Labour): The two biggest items in 1935-36 are Income Tax £238,000,000 and Customs and Excise about £303,000,000. We have seen Customs and Excise rise from £238,000,000 in 1925 to a point at which the estimate for next year is £317,000,000. In 10 years we have seen an increase of £79,000,000 under this head. How long is this process to continue and how long can these already almost intolerable burdens be borne by the people of this country of all classes?

The Government must, sooner or later, look for new sources of revenue. They have at hand a means of obtaining money easily and fairly, and that is by taxing land values. Around our cities, and particularly around London, land values are rising every day, and the money is going into the pockets of people who render no service to the State. The greatest dis-service done to this country in the last quarter of a century was when the measures commenced by Lord Snowden to deal with this matter were stopped. Here is a means ready at hand of raising taxation, one that would certainly be fruitful and which could be used, at least, as an alternative method to the methods of Income Tax and Customs Duties.

*Ready on May 25th*

## LAND-VALUE RATING THEORY AND PRACTICE

By F. C. R. Douglas, M.A., L.C.C.

*Published by the Hogarth Press, London, who in their Announcement say:*

This book explains the deficiencies and ill effects of the existing system of local rating. A careful examination is made of such proposed remedies as local income tax, extension of government grants, and equalization of rates, and the reasons stated why these are inadequate. The remedy advocated is the rating of land values and the exemption of buildings and improvements, and the economic and social effects of this proposal are fully considered. The subject is of importance to everyone who is concerned (and who is not?) with a matter which affects the pocket of every citizen, and which has a direct bearing upon housing, industry, public improvements, acquisition of land, and other pressing problems. The author is a member of the London County Council, and is Chairman of the Finance Committee of Battersea Borough Council, of which he has been a member for many years.

Cloth Bound, 86 Pages, Price 2s. 6d. net

"Land Value Rating" is published by arrangement with the Henry George Foundation (Trustees: the United Committee for the Taxation of Land Values Ltd.), 94 Petty France, London, S.W.1, to whom orders for the book may be sent.

# THE COMING INTERNATIONAL CONFERENCE

London, September, 1936

Convened by the International Union, the Fifth International Conference to Promote Land Value Taxation and Free Trade will be held in London on 2nd to 5th September.

The Conference meets at a time when the minds of all the peoples are affrighted by the spectre of war and when there was never a greater call upon those who insist that escape from this dread terror may only be assured, and the path to peace and prosperity can only be found, if Governments pursue the policies of the Freedom of Production and the Freedom of Trade. Nothing is clearer than that the twin curses of the human family are poverty and war; and poverty, which is the result of economic dislocations that are unnatural and unnecessary, is the cause of war. Everywhere the seeds are being sown of political policies pregnant with the hates, fears and follies that must sooner or later result in war if nothing is done by the nations to stay the hand of the sowers.

The first business of the Conference, and that will be its dominating note, is to make manifest the *causes* of the world's economic distress and demonstrate that its cure is nothing less than the freedom that Henry George preached. To this end the Union will invite, to the sessions on "The Economic Causes of War and Industrial Depression," delegations from societies and organizations over a large field both in Great Britain and other countries existing to promote peace and social reform. It will be the opportunity to approach many circles who should have the principles and the policy of the Conference put before them, as they will be,

in the communications accompanying the letter of invitation.

Special sessions will also be held on the practical application of land value taxation to which municipalities and associations of local authorities will be invited to send delegates.

On the 2nd September the Henry George Commemoration takes place. Other important features of the programme, now in preparation, will be the sessions on the status and development of the movement in different countries, and on the educational work that is being done and should be done to promote it; papers submitted for discussion on relevant subjects; and the general meeting of members of the International Union.

We urge upon all readers of this Journal their interest and co-operation to ensure success. Particularly requested is early registration and the notice of intention to be present. In this the Arrangements Committee will be greatly assisted. But present or not able to be present, every supporter of the objects of the Conference is besought for his or her personal attachment as an enrolled member. The Conference membership fee will be Ten Shillings and the intending member is free to enrol now, sending remittance later if more convenient.

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

## UNITED STATES

### Robert Schalkenbach Foundation

Welcome news is that the Foundation is reprinting the delightfully entertaining little book by the late John W. Bengough, the famous Canadian cartoonist—*An Up-to-Date Premier—A Book of Lessons for Little Political Economists—In Words of One Syllable*. This "Primer" has been often wanted since it went out of print and many will be grateful to the Foundation for making it available again, also to the Canadian Single Tax Association which is contributing part of the printing expense. The booklet will be on sale for 25 cents (one shilling) post paid.

New prints of 2,795 copies of *Progress and Poverty* and 1,332 copies of *Social Problems* (each dollar editions) have just come off the press. Since 1929, the Foundation has had eight printings of *Progress and Poverty*, making more than 22,000 copies in all.

The supplement to *Land and Liberty* of January, the print of one of the *New York Land Value Maps*, with description, has been reproduced by the Foundation in quantities for circulation in America. Another reprint of which much use is being made is Professor Harry Gunnison Brown's article in the January *Annals of the American Academy of Political Science* entitled "A Defence of the Single Tax Principle." It has been sent with a letter to college presidents, professors and high-school heads recommending *Progress and Poverty*, the *Significant Paragraphs* from the book and Prof. Geiger's *Philosophy of Henry George*.

Other recent publications by the Foundation include reprint (5,000) of Henry George's *Causes of Business Depression* and of the often requested sheet *The Great Land Racket*.

Mrs Terese Burger has presented the Foundation with 600 copies each of the Chinese translations of *Progress and Poverty* and *Protection or Free Trade* which have been passed on to Mr John L. Monroe at the Henry George School of Social Science who hopes through them to organize economic classes in China.

The above are some of the items in the most recent report received from Miss A. Kaufmann, Executive Secre-

tary, on the activities of the Foundation and we should not omit to mention the continued and successful effort to place Henry George books on sale through the agency of the bookselling trade.

### Henry George on the Air

An item of news comes from America (HGNS) which may well be brought specially to the notice of our British Broadcasting Corporation. A national forum, called "America's Town Meeting of the Air," has developed through the Radio the historic "town meetings" which for a century and a half have been a typical American institution for the discussion of public and political affairs. The organizers of this nation-wide broadcast, which is conducted under the auspices of the League for Political Education and the National Broadcasting Company, have decided to present in the form of a debate a discussion of Henry George's practical proposals. Hundreds of requests for the presentation of this case have been pouring into the office of Mr G. V. Denny, the programme moderator of the N.B.C., and American listeners are to hear something over the chief stations. The B.B.C. has had as many if not more requests of the same kind, but one "tunes in" in vain to any speaker on social or economic subjects to hear a talk that connects the land question and the taxation of land values with the problems of the day. Just when will this taboo be lifted, and who is responsible?

At America's Town Meeting of the Air on 13th February (report published as Bulletin No. 16 by the American Book Company) nearly 1,000 people were in the Town Hall, New York. The discussion was on the problems that concern the welfare of every American citizen—an open discussion. Mr Harry Weinberger, taking part, said "the question is how and why and where you have these divided classes of the hungry on one side and the too wealthy on the other." The Chairman interrupted, "Do you know the answer?" and Mr Weinberger replied: "I will just say it in a few words. You will find the answer in a book called *Progress and Poverty* by Henry George. (Applause.) And if you didn't look at the date that it was written, you would imagine it was written just yesterday to make the morning newspaper." Mr Lancaster M. Greene also spoke for the Henry George policy at this meeting.

## CANADA

The Secretaries of the Single Tax Association, Miss Dorothy E. Coate and Mr Herbert T. Owens, report a number of interesting items in recent Bulletins. For an initial effort, the *Progress and Poverty* study groups organized in Toronto as extension classes of the Henry George School of Social Science have been very successful. The session has closed for the spring and on 7th April at a celebration supper, certificates were awarded to the students who have complied with the requirements.

Teachers of "midget classes" were Miss Coate and Mrs Wesley E. Barker. Ten friends, mostly university students, were got together by Mr J. R. Cadwell. The other larger classes in Toronto were those conducted, as already reported, by Mr J. H. P. Paterson and Mr Owens.

The class conducted by Mr J. B. Ellert of Milk River, Alberta, attracted several university graduates. In this stronghold for the Land Value policy, as in Lethbridge, where the Henry George School is active, the Social Credit doctrine, which swept Alberta in the last General Election, failed to carry the day. Recently the Milk River group had a successful broadcast.

Polite letters have been received from four members of the Alberta legislature, including Premier Aberhart and the Minister of Agriculture, acknowledging Mr Lester's *Poverty and Plenty*, which had been sent by the Association to the whole Parliament. The pamphlet has since been sent to all the Social Credit members of the Federal House at Ottawa.

Toronto is called "the city of homes," but the private appropriation of the rent of land, along with land speculation and building taxes, is operating inexorably to sully that reputation. Mr Owens, after research into the official data, has discovered that the number of people owning their own homes is decreasing by over a thousand a year. The figures for recent years are: 1932: 63,860; 1933, 62,700; 1934, 61,572; 1935, 59,939. Toronto also has its slum problem. The *Globe* of 26th March reports that within the last six years, according to City Hall records, more than 1,500 houses have been destroyed as unfit dwellings. Well-to-do people do not live in tumbledown houses and these houses are the proof of the poverty that exists where, as Henry George says, in the great cities "the ownership of a little patch of ground is a fortune."

## NEW ZEALAND

The *Evening Post* (Wellington, 12th March) contained a column-and-a-half interview with Mr P. J. O'Regan in which he criticized the proposal to finance a national health insurance scheme to provide hospital, medical and dental treatment out of compulsory contributions.

"If we are to have anything of the kind, however, then it must not be used as a pretext for perpetuating existing evils or furthering the interests of untaxed privilege.

"The scheme was approved a few weeks ago at a conference representing the Hospitals, Municipal, and Counties Associations. The hospital authorities are inspired mainly by the desire to have an easy method of collecting their funds, but the driving force behind the Counties and the Municipal Associations comes mainly from the small but influential minority who have already managed to get themselves relieved of graduated land tax and who have repeatedly told us that they should pay neither rates nor land tax. I maintain, to quote the opinion of the Rt Hon. G. J. Goschen, Chancellor of the Exchequer in the first Salisbury Government, that the rates are a 'rent-charge in favour of the community.' Accordingly, to suggest that hospitals should be financed out of compulsory contributions instead of rates means that we are to have a wages tax for hospitals instead of contributions from the landowners.

"If I remember aright the Labour Party stands for free hospital and medical treatment, and however visionary this may seem, I have two comments to offer thereon; first, a stronger case can be made out for free hospital and medical treatment than for free education, because life and health are more important even than knowledge, and, secondly, there is historical precedent for the proposal. In pre-

Reformation England, for example, it is a notorious historical fact that one-third of the land of the Nation was owned by religious orders and in return they were responsible for the entire maintenance and upkeep of the poor and indigent."

## SPAIN

At a conference of the Federation of Catalan Municipalities, held in Barcelona on 15th March, resolutions were passed asking the Government to pass legislation allowing the municipalities to annul the acts of the local administrators during the late regime and restoring to the municipalities the fiscal freedom which they enjoyed before.

The Government has announced its approval of a Bill for this purpose, and also of a Bill renewing and confirming the powers given by the laws of 13th April, 1933 and 19th March, 1934 which authorized the City of Barcelona and all other Catalan Municipalities of more than 10,000 inhabitants, to levy a tax on land value. It is practically certain that these Bills will be passed by the Catalan Parliament, and that the municipalities where the tax was abolished or reduced, such as Barcelona, Vich, Badalona, Manresa, and others will re-establish it. The Council of Tarragona has already decided to levy a rate of 1 per cent.

Don Fernando Valera, one of the vice-presidents of the Spanish League, has been appointed to an important position in the Ministry of Industry.

His brother, Don Salvador Valera, has just completed a translation of the *Teacher's Manual* of the Henry George School of Social Science, and preparations are being made for the establishment of classes in various parts of Spain.

The April issue of *La Reforma Social*, the organ of the Spanish League edited by Don Baldomero Argente, among other interesting matters contains an announcement of the International Conference and also a kind reference to *Land & Liberty* with an invitation to subscribe to the £ for £ Sustentation Fund which we take this opportunity of gratefully acknowledging.

## ARGENTINA

A supplement dealing with the Republic of Argentina was issued with *The Economist* of 8th February. The following passages from an article on "Argentina and the Crisis" indicate the rôle played by land speculation:

Due to a long period of credit expansion, the prices of agricultural and animal products, which formed 98 per cent of Argentina's exports, had been on the upward trend. This favourable position of the export trades diffused prosperity throughout the country. Owing to internal credit expansion and continually rising prices of primary produce, land values had steadily increased and all and sundry borrowed extensively in order to buy more land. The Government's finances were also predicated upon a continuance of good times, for expenditure had been undertaken on a lavish scale throughout the years of buoyant revenues.

The natural effect of the slump in primary produce prices was a decline in the value of real estate. There had been heavy borrowings from banks and mortgage companies in the prosperous years on the basis of property values then ruling, so that the collapse of values left a large number of individuals overburdened with debt. Banks and mortgage holders commenced calling in their loans, with the result that many properties were placed on the market, and, owing to lack of buyers, values were still further depressed. To remedy this state of affairs the Government decreed a three years' mortgage moratorium. It was also agreed by all banks to reduce their interest rates and so partially relieve their debtors of what was, in many cases, an almost insupportable burden.

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## NEWS OF THE MOVEMENT

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

The new book by Mr Douglas *Land-Value Rating: Theory and Practice* will be published by Messrs Hogarth on 25th May and we call attention to the advertisement of it on page 75. It is addressed particularly to all concerned to promote the municipal demand for land value legislation. The price is 2s. 6d. There are three parts: Introduction, the Economic Principles, and the Practical Application. Among the chapters are: Preliminary and Historical Sketch, the Theory of Economic Rent, the Incidence of Taxation, the Rating of Land Values, Views of the Economists, the Valuation, Collection of the Land-Value Rate, Official Testimony, Exchequer Grants and Equalization of Rates, Local Income Tax. An appendix describes the use of Land-Value Maps with illustration from the practice in Denmark. The book is published by arrangement with the Henry George Foundation and already advance orders are being received at our offices.

Two further new publications about to be issued by ourselves are *Land and Taxation*, a conversation between David Dudley Field and Henry George; and *The Study of Political Economy* by Henry George, the text of both being taken from the Complete Works. They will be penny pamphlets in style similar to the popular Addresses of Henry George. So far as we know neither has yet appeared as separate publications in Great Britain.

Professor Orwin of Oxford in two articles in the *New Statesman and Nation* has argued for land nationalization by land purchase, with special reference to agriculture. Mr Douglas had reply to these articles in the same paper, 25th April.

We acknowledge many letters received approving the 1935 Report of the Committee and expressing commendation of the recent advertising of the Henry George Foundation with the extracts from *Progress and Poverty* as an inducement to read the book. The comment of the *Bookseller* notwithstanding (see another column) sales of the book have been encouraging and there is no question of the educational value of the advertisements. The continuance of this plan of campaign is under consideration.

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

The fifty-third Annual Meeting of the members of the League will be held in the Lecture Room of the League on Wednesday, 13th May, at 7 p.m. After the usual annual business—reports and election of officers and executive—a Resolution will be moved by Mr Andrew MacLaren, M.P. Refreshments. Collection.

The Tuesday evening Economic Lectures will be discontinued for the present. It is hoped to start a new Economic Class later on with a definite syllabus of subjects.

Mr MacLaren addressed meetings at Leamington, Hexham and Felling, in the Tyneside area, during the week-end 3rd-5th April, and four meetings in different parts of the scattered "distressed" area of Merthyr Tydfil, 17th-19th April.

The General Secretary addressed a good meeting of the Kennington and North Lambeth Post-War Brotherhood on 5th April.

A translation of the leaflet *Consider the Lilies*, by Mr H. T. Weeks, recently published by the League, has appeared in *Recht en Vrijheid*, organ of the Dutch Georgeists, under the title of "Lelien des Velds."

A short review of the General Secretary's new book, *Land and Freedom*, appeared in the *Church Times* of 9th April.

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

The Annual Meeting of the League was held in the Rooms of Woodside Crescent on Tuesday, 31st March, Bailie Peter Burt presiding.

Mr A. W. Madsen, who was on a visit to Scotland, found it convenient to attend. During the evening he gave details of the work which was engaging the attention of the United Committee at that time. He also announced the preliminary arrangements for the Conference of the International Union to be held in London from 2nd till 5th September.

The Secretary's and Treasurer's reports were submitted. The former gave an outline of the meetings addressed by the League's speakers and the work of those who had contributed to the press propaganda. Those who contributed to both during the year included Bailie Burt, Douglas Kenneth MacDonald, John Gordon, John Peter, M. A. Otto Ommers, M.A., James Reilly,

John Cameron, George Tulloch, Henry G. Rae, Charles J. E. Morgan, William Harrison, A. J. Mace, Mungo Fairley and the Secretary.

The Secretary's report concluded with the following, viz.:—"We are about to see a revival of the Municipal movement which in former years had led up to the Parliamentary movement. Cardiff has taken the lead in England and Wales, and 148 Town Councils have associated themselves with the agitation in the last few months. Stoke-on-Trent Council is the latest body to take up the question, and we are hoping to see a Glasgow movement launched by the Labour Party in the early future."

The Hon. Treasurer's report showed a deficit at 31st December of some £90. In January that had been reduced by one-half, by proceeds from a gift scheme.

Office-Bearers re-elected were Bailie Peter Burt, President; Dugald MacBrayne, Hon. Treasurer; William Reid, Secretary; Douglas MacDonald, Chairman of Executive. The following Vice-Presidents were elected:—Sir Henry Ballantyne, Captain A. R. McDougal, Douglas MacDonald, John C. Geddes, Andrew D. Haxton, John Wilson, Alex. Mackendrick, W. R. Lester, William McLennan, James Fairlie, Thomas Lindsay, George Kay, Dr Joseph Green, James Deas, Isaac Mackenzie, A. J. Mace and John S. Neil.

A suggestion was brought forward for discussion as to the wisdom of the Scottish League associating itself with the Henry George Freedom League and adopting that name. The matter was not pushed but left with the members for leisurely consideration.

During March the outstanding letters have been those in the *Renfrew Press* by A. J. Mace, in the *British Weekly* by J. Caldwell and the *Glasgow Herald* by Alex. Campbell. The former was headed "An Open Letter to the King," and the last-named dealt with the "Highland Clearances."

The last two meetings in our Rooms were those of the Freedom Club on 7th and 21st April. Councillor W. S. Unkles lectured with cinematograph illustrations on the present position in Russia and Councillor P. J. Dollan, City Treasurer, occupied the platform on the 21st inst. His subject was "Municipal Finance." Some of those present expected a strong pronouncement on the Rating of Land Values but that was not forthcoming. It was mentioned favourably along with other ideas which the City Treasurer had for financial and social reform.

JOHN S. NEIL

The obituary column of the *Glasgow Herald* of Saturday, 18th April, recorded the passing of Mr John S. Neil. He had a long and honourable association with the League. Sometime in the 'nineties of last century he called, one Saturday night, at 45 Montrose Street, Glasgow, the first location of the League, then known as the Scottish Land Restoration Union. Among those who met him on that occasion were Mr William McLennan and the writer. John Paul, J. O. D. Derrick, James Busby and the Cassels brothers were also present, also we seem to remember William McKeown, now in London. Mr Neil had returned from America where he had been resident for some years, and as he had come by a circuitous route, *via* Japan, he had souvenirs and stories which kept us all interested. In earlier life he had been associated with the ivory trade in Africa. An American newspaper he brought with him contained a poem he had written over the *nom-de-plume* of "Sandy Hook." In the early numbers of the *Single Tax*, light and entertaining sketches from his pen can be found. Music was cultivated by him, and for temporary periods he had utilized the piano as performer and teacher. Mrs Neil pre-deceased him some years ago, and he is survived by a son and daughter. Many friends in the movement will regret his loss.

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

Mr D. J. J. Owen addressed a meeting of the Friends in Blackburn on 5th April, and Mr E. M. Ginders was the chief speaker at a meeting on 19th April, organized by the Ashton-under-Lyne Labour Party. On 1st April, Mr E. F. MacClafferty spoke to the Queen's Park Mixed Guild, Manchester.

The Annual General Meeting of the League and the Henry George Club was held at Smallman's Restaurant on 30th March, Mr Harold B. Hobson presiding. In his review of the past year's work the Secretary said the League's speakers had addressed a large number of meetings in Lancashire and Cheshire, organized by political, co-operative and trade organizations, and reports of meetings and articles had been printed in many newspapers. During the winter season public meetings had been held in Manchester under the auspices of the Henry George Club, and local workers and groups in Bolton, Clitheroe, Sabden and Stockport areas had been active. In the general election the League's Treasurer, Dr McDougal, had unsuccessfully contested

the Rusholme division of Manchester as an Independent, but advocates of the taxation of land values and free trade had won seats elsewhere.

The League's monthly typewritten sheet of comments on current events, *The Porcupine*, was now in its tenth year. It was supplied to all the public reading rooms in Manchester, Salford and Stockport.

Special events during the year included a Garden Party given by the President at Park Hall, Hayfield, a visit to Clitheroe and a special service at Cross Street Chapel with addresses on Henry George by the Rev. Mr Townsend and Mr D. J. J. Owen.

After Dr McDougall had presented the accounts, the following officers were re-elected for the ensuing year:—Mr H. B. Hobson, President; Mr E. M. Ginders, Vice-President; Dr McDougall, Hon. Treasurer; Mr D. J. J. Owen, Chairman. The resignation of the Hon. Secretary of the Henry George Club, Mr A. Coates, was accepted with regret, and Miss Betty Noble was elected in his place.

At the conclusion of the business the meeting was addressed by Mr Ashley Mitchell, President of the Yorkshire League. Mr Mitchell said that in 1914 we were on the verge of achieving economic liberty in this country. The electors had been educated to see the flagrant injustice of the appropriation of the communal values of land by private interests, but in 1914 the storm burst. The truth was that the Great War was mainly due to the action of privileged people who were alarmed by the steady advance towards freedom and were ready to take any measures, however evil, to prevent the establishment of a state of equal opportunity. They had since snatched the chance of abolishing Free Trade and could now terrify the working classes by pretending that a return to open ports would destroy their livelihood. The dissolution of the 1924 Parliament by Mr Ramsay MacDonald was a crime against democracy. The Liberal and Labour parties of to-day were at the mercy of the reactionaries because of their failure to secure proportional representation. Economic freedom could only be achieved by abolishing land monopoly, and the work of the Henry George movement was to educate public opinion and compel the progressive parties to concentrate on this fundamental reform.

The meeting was reported in the *Manchester Guardian* and *Stockport Express*.

On 25th April Mr. E. F. MacClafferty addressed the Henry George Club on "Ancient and Modern Landlordism" and he had a good Press.

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

Hearty congratulations to our colleague Mr A. W. Dakers who at the April Municipal Election was re-elected a member of the Whitley and Monkseaton Urban District Council, and by a handsome majority.

The Annual Meeting of the League will be held in the Tea Room, Y.M.C.A., Albion Place (off Albion Street), Leeds, on Saturday, 23rd May, at 6 p.m. The room will be available for conversation from 4.30. Refreshments may be obtained at reasonable prices.

Following the Business Meeting, a Public Meeting will be held, to commence at 7 p.m. Messrs A. W. Madsen (Editor, *Land & Liberty*), F. C. R. Douglas, M.A., C. H. Smithson (ex-President of the League) and Ashley Mitchell (President) will be the speakers. Subject:—"International Peace and the Way to it." Chairman: Mr P. V. Oliver. Questions invited. A retiring collection will be taken.

Meetings have been addressed as follows:—

30th March, Mr Ashley Mitchell, the Manchester League Annual Meeting; 31st March, Slaithwaite W.L.A.; 2nd April, Yorkshire W.L.A.; 4th April, Sheffield Liberal School; 30th March, A. W. Dakers, Washington W.C.G.; 21st April, The Secretary addressed the Bradford Y.M.C.A. Luncheon Club.

In Press correspondence Mr George Crosland is doing excellent work, such as his letters in the *Pudsey and Stanning News*, 17th and 21st April. The Secretary had letters in the *Yorkshire Observer* and *Keighley News*, and as to the latter paper he acknowledges the generous compliment to himself which the Editor has paid in the article describing his early life in Canada and his activities in the Henry George movement.

At the meeting on 21st April, mentioned above, about 17 were present and 16 copies of George's books were sold, mainly *Progress and Poverty*.

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

On 7th April, the Secretary addressed the Birkenhead North End Co-op. Men's Guild, and 28th April, Mr O. B. Sweeney spoke to the Higher Bebington Co-op. Women's Guild.

On 9th April, a public meeting held under the auspices of the *Birkenhead News* at the Broadway Café, Oxtown Road, Birkenhead, was addressed by the Secretary on "The Real Remedy for

Ratepayers." A good report later appeared in the *Birkenhead News*.

The weekly study circle held each Thursday at the Broadway Café, Birkenhead, has been discontinued during the summer months. At the League Room, 21 Harrington Street, Liverpool, the political economy course by the Secretary was completed on 29th April, but it is hoped to continue a study class each Wednesday evening during the summer.

**WELSH LEAGUE:** Walter J. Sirrell, Hon. Secretary, 110 Cottrell Road, Cardiff.

At the Annual Meeting of the League held on 25th April the following motion, which will be sent to the Town Clerk of Cardiff, was adopted:—"The Welsh League welcomes the decision of the Cardiff Council at their meeting in February to send the resolution passed at the Welsh Conference on the Rating of Land Values to the Association of Municipal Corporations and trusts that immediate action will be taken to ensure that it will be brought before the next meeting of the Association."

Supporting the resolution, Councillor A. J. Williams, Cardiff, complimented the League on the excellent propaganda work it had done during the past year. He added that they had a large majority on the Cardiff Council in favour of the League's policy and he would make it his business to invite each one of them to join the League.

Mr Walter J. Sirrell, who has had a long experience of political organizing, was elected Hon. Secretary in place of Mrs Fenton, who was heartily thanked for her services. The other officers were re-elected: President, Dr D. G. Taylor; Chairman, Captain Saw; Treasurer, Mr J. T. Jones; Press Secretary, Mr C. A. Gardner.

Both *Western Mail* and *News Chronicle* gave good reports. According to the latter, in the discussion, examples of how South Wales local authorities were being penalized owing to the nature of the existing laws were referred to, particularly in Cardiff. It was stated that a case at Ebbw Vale, where the Council is said to have occupied land for some years and to have added enormously to its value by improvement and are now requested to hand over the land, plus a heavy money payment, is to be the subject of litigation.

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

The Annual Meeting of the League will be held at 3 p.m. on Saturday, 16th May, at Queen's College, Paradise Street. After formal business Mr A. W. Madsen, Editor of *Land & Liberty*, will give an address on "Right to Land the Basis of Security." It is hoped that as many members as possible will be present and friends interested in the movement are cordially invited.

**DERBY:**

The weekly meeting of the Ripley Co-operative Men's Guild on 25th March debated the resolution that "This meeting protests against the present method of rating. It urges the local authorities to seek a more equitable system and believes the only solution is the rating by the taxation of land values." Mr L. E. Searson, of Codnor, opened the debate, and fully explained the benefits the householder would derive from an Act to tax the land on its value. Several members made contributions supporting the resolution. After hearing opposition from two members the meeting was thrown open for questions and discussion. At the close, a vote was taken and resulted in a majority in support of the resolution. Mr J. E. Bates, presided.—(*Ripley Gazette* report.)

In the *Gazette* of 17th April, Mr O. B. Sweeney of Birkenhead had a long and informing letter "about rates and taxes" stating the case for Land Value Taxation.

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

Our final meeting for the winter season, held in the Wesley Central Hall, on Wednesday, 22nd April, was addressed by Mr W. R. Lester, M.A., on the subject "The Production and Distribution of Wealth."

The Chairman in opening the meeting referred to the many years of valuable and distinguished service which Mr Lester had devoted to a reform which recognized the paramount importance of a just system of land tenure.

A report of the meeting appeared in the local *Evening News*. Much of the discussion centred on the "Social Credit" proposals of Major Douglas, and Mr Lester pointed out to the protagonists of the scheme that goods and services were exchanged for goods and services and not really for tickets, the issue of which with the idea of augmenting purchasing power, would merely inflate prices. Mr Lester's address was greatly appreciated and a hearty vote of thanks was accorded him.

Reflecting the interest in the "Cardiff resolution," notice of motion in the name of Councillor J. J. Mahoney was given at the last meeting of the Portsmouth City Council.

Recent Press correspondence (in the *Evening News*) included letters from "Anti-Humbag" and Mr F. Collins Bailey.

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

The usual weekly meetings of the Bristol League have this month been held at Brislington, Westbury and Knowle. The intervention of the holidays has been responsible for a slight drop in the attendance of members and friends. The President, Mr E. J. Brierley has, however, addressed two fine meetings during the month and is under contract to address the Bishopston Branch of the Toc H.

Much quiet work is being done by members and fresh contacts are constantly being made. There are at present many opportunities for individual effort and full advantage should be taken of the "muddled condition of all political parties." All interested in this great social reform are asked to get in touch with the Secretary who will be pleased to supply information and fixtures of future meetings.

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

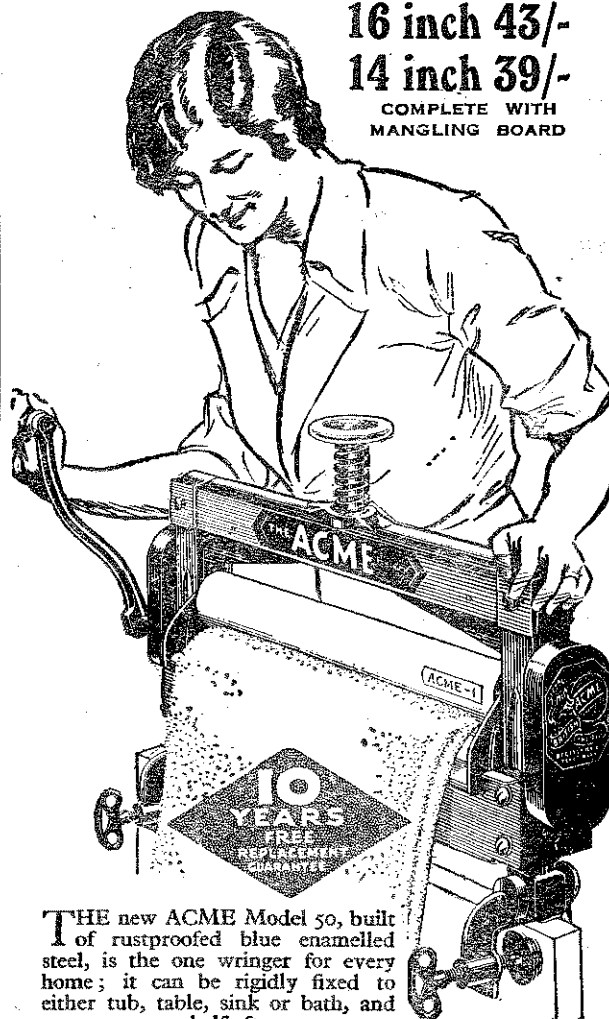
The secretary made an annual round of Sutherlandshire on the 22nd, 23rd and 24th of April, by way of Ardgay, Bonar Bridge, Lairg, Rogart, Golspie and Brora. Rates in Rogart were about 14s. in the £, in Brora 17s., Golspie, 15s., and Dornock, 19s. 8d. The De-rating Act of 1929 relieving Agricultural land of rating is responsible for increase of rates in towns and villages, and also has increased rents and land values. The big farmers who have become landowners are out for taxing food coming from other countries so that the villagers and townsmen are antagonized against them.

The *Highland News* of 11th April published a letter on "Agricultural Depression" by an Old Radical, also on the 10th April a letter in the *Ross-shire Journal* on "Vote for Justice in Taxation" by J. M.

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