LAND & LIBERTY

MONTHLY JOURNAL FOR LAND VALUE TAXATION AND FREE TRADE

Thirty-fourth Year,-No. 402.

NOVEMBER, 1927.

3d. By post, 4s. per annum

Published by The United Committee for the Taxation of Land Values.

Editorial Offices: 11, Tothill Street, London, S.W.1.

Telegrams: "Eulav, Part, London."

Telephone: Victoria 7323

PRINCIPAL CONTENTS PAGE 207 How TO KEEP OUT BOLSHEVISH PROTECTION FAILING TO PROTECT -THE POSITION OF AUS-2)8 TRAILA... 210 LEADING ARTICLE -- THE MESACE OF PRIVILEGE 212"BACK TO THE LANO." By LOUIS F. POST 213 MR. PHILIP SNOWDER AND THE SURFAX PROPOSAL.. Mr Henry Ford on Prosperty 27.<u>f</u> The Municipal Campaign INTERNATIONAL NEWS-U.S.A., NEW ZEALAND, DENMARK, AUSTRALIA, NEW SOUTH WALES 224

The Labour Party Conference.—All the resolutions submitted by the Executive Committee of the Labour Party to the 27th Annual Conference at Blackpool, 3rd to 7th October, were adopted. The resolution on "Pror Law and the Social Services" included a demand for "the conferment on Local Authorities of the power to rate Land Values" and the Memorandum on Poor Law Policy, to which reference is made in the Resolution, states that "the sources of local finance need to be "Isidered with a view to relieving industry by the introduction of the rating of land values."

The main topic of discussion at the Conference and that which has given it the greatest publicity was the proposal for a "Surtax on Income from Property and Investments," a proposal that means in effect an attempt to pare down high incomes after they have been received, without regard to the existence of the monopolies and privileges that concentrate wealth in the hands of the few, and should be abolished. If instead of this new device for getting at the rich the Labour Party had concentrated their attack on the question of "how do you get it," and bothered less with "how much do you get," they would have made a much more convincing demonstration of their ability and their determination to solve the poverty problem.

"For Beneficial and Productive Use."—There is mething in the taxation of super-incomes to bring about relief for industry or open new opportunities for labour. As a social weapon, in so far as it can work at all, it can do no more than provide underpaid labour with State bounties and the public charity that masquerades as "money for social reform": it cannot liberate the worker or make him less a victim of monepoly and oppression. For that purpose the weapon of taxation must be applied not to the roof of the structure of immense private fortunes, but to its foundations. The structure is built on the power of the non-producer to appropriate the ever-increasing rent of land. It will tumble to pieces when this power is destroyed. As Mr Winston Churchill has well said in his Radical days.

and as every careful student of Political Economy must discover, "land monopoly is not the only monopoly which exists, but it is by far the greatest of monopolies, and it is the mother of all other forms of monopoly. Uncarned increments in land are not the only form of uncarned or undeserved profit which individuals are able to secure: but it is the principal form of uncarned increment which is derived from processes which are not merely not beneficial but which are positively detrimental to the general public."

The Labour Party, in the declaration of its Chancellor of the Exchequer. Mr Philip Snowers, and in repeated resolutions, has already given most definite pledges that its next Budget will make provision for a tax on land values, "to secure," as Mr Snowden stated in his election address in 1924, "for the community what is rightfully its property and which, at the same time, will open up the land of the country for beneficial and productive use." And in his Budget speech in the House of Commons on 29th April, 1924, he said: "The (Labour) Government attach the greatest importance to this question. We regard it as important from the point of view of unemployment, housing, and other reforms, and I ask my hon, friends to take my further assurance that there will be no unavoidable delay in bringing this question to a direct issue."

The Unconditional Gift to Land Monopoly.—It will be ten thousand pities if this issue so plainly proclaimed as a challenge and gage of battle in the fight against the arrayed forces of privilege is now to be clouded over, if not replaced, by a demand for "ransom" that never did and never will save a people. One day it will In accorted as a maxim that any system of taxation that exempts valuable land withheld from use and makes its exactions only when wealth is produced or when trade is done or when income is derived will recoil in the end upon trade and industry. Perhaps that day is not yet. We have to bide our time while schemes of baxation are proposed which on analysis can be shown to strengthen the stranglehold of land monopoly; first. because the mere monopolist escapes the new laurden and any genuine investment is more heavily penalized than before; and secondly, because the spending of the revenue in better social services, if not in general largesse, results sooner or later in higher values of land, the laws of the game allowing the whole to be privately appropriated. Is not that the history of all that has bappened with every turn of the serew of taxation as at prement levied, and every effort heretofore made to help industry or improve the conditions of labour with one or other form of linancial assistance? Wages temain at subsistence level, poverty and unemployment persist, and for no other reason than that the natural resources of the country are locked against labour and capital. Within the Labour Party Mr Snowden is one who has said enough to show that he understands how to open the doors, but there is a present danger that the key will

be snatched out of his hands.

A Matter of Precedence.—We do not wish to say that the Labour Party by its resolutions at Blackpool has abandoned the policy of a Budget tax on land values; the position is rather that both the tax on land values and the local rating of land values have been turned adrift to fend for themselves within the Labour ranks and in a political arena already mightily disturbed by the Surtax proposal. One or other must come firsteither the Budget tax on land values (with valuation leading to the local rating of land values) or the Surtax on Incomes. Both cannot occupy the attention of Parliament at the same time, however sincerely it may be stated in the memorandum and appendix to the Blackpool resolutions that "further revenue must be sought in the reform of the Death Duties and in the Taxation of Land Values. If this be added to the £85 millions obtained from the Surtax, a total sum of at least £100 millions would be obtained, without imposing any additional burden on any struggling business, without injuriously affecting the accumulation, by saving, of the additional capital required by the nation's industries, and without impinging with regard to any individual on any socially-desirable standard of life." The Surtax is proposed as a means of "liberating resources for the abolition of taxes on necessaries, for the development of the Social Services, and for the reduction of the Debt." The contention that the Surtax could be separately assessed on "unearned incomes," that it would work in the way suggested, and that it would yield the revenue estimated, is seriously open to question, to say the least. The material thing about this new programme of the Labour Party is that it seems to relegate the taxation (and, in consequence, the rating) of land values to the second or third place or to the second or third year of office—if a Labour Government, staking its fortunes on its Surtax proposals, were to last so long. This departure is certainly not in keeping with the pronouncement on the land value question appearing in the well-known Labour Speakers' Handbook and in the official declarations of the Party up to this date.

"The Questions that must be Answered."—Bearing on the issues raised at the Blackpool Conference a correspondent who belongs to the Labour Party reminds us of two recent emphatic declarations by the Rt. Hon. Arthur Henderson, M.P. The quotations are as follows:—

Speech at the Newcastle-on-Tyne By-Election, January, 1923:—

"With land free and men willing to work, can anyone set a limit to the extent of the wealth that might be enjoyed by all? Nature is bountiful—not niggardly—her reservoirs are full with the things that satisfy men's wants. Indeed, it is from the earth that we get all things, but so long as man is denied access to the source from whence wealth comes, starvation and unemployment will remain." Letter to the International Conference on the Taxation of Land Values, Oxford, August, 1913:—

"The Taxation of Land Values with, of course, the exemption of improvements, does not receive my support merely as a plan for raising additional revenue. It is designed to achieve far greater results. It seeks to open the way to the natural sources from which all wealth springs. The labour is here, and with it the will to work, but the land still lies locked in the grip of a tenacious and unrelenting monopoly, while unemployment and poverty haunt us with a terrifying persistence. Is it to be wondered that the working classes of this country almost despair of better times? . . . Is labour never to achieve free access to nature's bounteous

storehouse? . . . These are the questions that must be answered before we can proceed in the direction of building up a society based upon universal brotherhood, and no answer will satisfy the moral sense of the people that does not contain an admission of the right of a community to throw open the land and to take for the community the economic values created by the community. With a society thus firmly established upon the basis of economic justice, the spiritual and intellectual ideals without which a nation cannot live will have greater freedom of development, for 'the wisdom of a learned man cometh by opportunity of leisure,' and I hold that every man has a right to sufficient leisure to enable him to 'seek the things that are more excellent.'

In the First Session of Next Parliament.—Earl Beauchamp, Chairman of the Land and Nation League and President of the Free Trade Union, speaking at a mass meeting in the Montgomery Hall, Sheffield, on 13th October, pledged the Liberal Party in these words:—

"We want things which can be done in the first session of the next Parliament. We shall begin by taxing the site value of land. Consider the difficulties to-day. If once improvements are made, you make further improvements still more difficult, because, as you make them, you increase the value of the land and the more land costs, the more difficult it is to use it for further improvements. We say the values created by the public should go to the public. The result would be to reduce the price and so give more money to the public authorities to carry out reforms."

This is the most notable statement on land value taxation that has been made on behalf of the Liberal Party for some time. It confirms the official pledges that have been given over and over again, and coming from the Chairman of the Land and Nation League. it carries not a little influence. We have no doubt Earl Beauchamp has weighed his words well and means that so far as Liberals are concerned it will be their business to deal with land value taxation through a Budget tax in the first session of Parliament. This is the immediate step we hope to see taken by the next progressive Government when it assumes office, whether the electors return the Liberal Party or the Labour Party with an independent majority -or, as is much more likely, Labour and the Liberal Parties have a joint majority over the Conservatives. In the latter event the two parties opposed to the Conservatives will be bound to press forward with legislation on which there is common agreement, if they are not to commit suicide and tear down the whole fabric of Parliamentary institutions. The deadlock of 1924 dare not be repeated. This, then, is the policy on which the parties can unite—a Budget tax on land values, the carrying through of a valuation of the whole country, the local rating of land values and the repeal of protectionist tariffs and of customs duties on necessaries of life. Earl Beauchamp in the one camp and Mr Philip Snowden in the other are building better than they know if their present platform activities in the matter of the finance of land reform and free trade lead to this consummation.

"We have the Works, but not the Work."—In his speech to the Cutlers' Company at Sheffield on 4th October, the Master Cutler, Mr Percy W. Lee, used these words and urged that to get the work for the works the prime need is a new spirit in industry, which new spirit, he believed, was coming along. This induces

reflection. We have the needs to satisfy; we have the men, the skill and the natural resources. All the essentials for a flourishing industry are here but still "the work" is lacking. What has gone wrong?

We suggest that, in the last analysis it can only be that we tolerate the erection of barriers between the would-be workers and the natural resources from which all work comes, and that were these barriers removed the works would hum with work. The new spirit is all very well, and we hope Mr Lee discerns its coming aright though we cannot be equally sanguine. So long as work is made scarce and men are in daily fear of losing their jobs the new spirit is hard to cultivate. The old spirit is the outcome of unnatural conditions and will not be banished for good so long as those conditions remain.

The Doctrine of Despair.—Speaking at a meeting at Dunrobin Castle held under the auspices of the Women's Unionist Association, the Duke of Sutherland stressed the need for a watch out against the growth of Communism and Bolshevism. At the close of the usual kind of tirade against the evil and its works, the Duke asked: "What is the best barrier we can set up against Bolshevism in this country?" and answered the question like any earnest student of social unrest in the following manner:—

"Bolshevism is largely the doctrine of despair. The watchword of the Unionist Party in the future must be not retrogression or standing still, but progress forward to finding a better life, a healthier life, and a happier life for the very poorest class of people in this country. Only so shall we eradicate the root of Bolshevism and Communism from our midst. To make the many happier, legislation for the millions must be our watchword."

It is well spoken. A happier life for the million is the only safe cure and has become the burning question of the day. As Ruskin has told us: If society does not solve this problem, it will solve society.

The Duke confessed to an uneasy feeling, which he said had erroneously obtained since the days of Disraeli, namely, that the Conservative Party represented the landlord and the rich. This, he said, was a mistaken idea. We have no desire to argue the case. But if the Duke's party represents the disinherited and the poor, how, for example, does he account for the millions who voted Liberal and Labour at the 1924 General Election, or at any previous election? The facts are that, with few exceptions, here and there, the landlord and the rich are ever on the side of the Conservative candidate. When the millions come into their own our political alignments may change, but not before.

How to keep out Bolshevism.—In a series of informing articles on "Northern Europe After Fifteen Years, the Spectator deals in its issue of 1st October with Latvia and Lithuania, from which we quote:—

"The rulers of Latvia have realized that no country can be prosperous which does not possess a population of contented farmers owning the soil which they cultivate. Would Latvia go 'red' and follow the example of Soviet Russia? That was the problem which confronted her rulers after the war, and they dealt with the situation in a drastic manner. The big estates were taken from the landlords without compensation. The land thus acquired was sold to the hundred thousand peasants on favourable terms, so that in sixty years' time most of the land will be peasant-owned. I remarked to a Latvian friend that to an outsider this land policy seemed very drastic and I wondered what Irish landlords would have said if they had had their property taken and had

received no money in return. The Latvian landlords were permitted to retain forty hectares (about a hundred acres) and any industrial undertaking on their property which had survived the various wars and revolutions. The Conservative Party is still agitating for compensation for the landlords, but there seems little likelihood of a revision of the terms. 'You must remember,' a friend said, 'that the only way we kept out Bolshevism was by giving the land to the people. Our business men and professional men had lost everything during the wars, and it was only fair that the landlords should lose something too.'"

Here is something for the Duke of Sutherland toconsider, and the lesson coming from the Conservative Spectator should not be denied a hearing at Dunrobin Castle. If giving the land to the people saved Latvia from going "red," why not try the experiment here in Great Britain? Our business men, professional men and working men, so named, are crying out in anguish against the burden of heavy taxation and rising rates: and on such discontent Bolshevism thrives. The land value policy would bring the suffering many instant relief, the land would be free from the element of monopoly and "seeing red" would be out of fashion. The policy has been turned down by the Conservative Party, but it persists and has its place in the municipal life of the country. As the Spectator's Latvian friends remarked: "It is only fair that the landlords should lose something too"; there is a strong current of opinion that they can best lose it through taxation on the communal value of the land they hold. To lose it any other way will be bad for them and for the community at large.

Capitalism or Landlordism?—The Parent Trust and Finance Co., Ltd., is a concern whose interests are commonly supposed to lie in its intimate connection with the Dunlop Tyre Co., in which it holds a large block of shares. In the Socialist's view it is a typical example of "Capitalism." But at a meeting of shareholders on 15th July last, Sir Arthur du Cros made the following statement: "Owing to the falling in of these old leases (referring to land and buildings owned by the Company), it is expected that the revenue from the Foundling Estate, which was about £44,500 net at the date of purchase, will automatically double itself within the next seven years or so; and after the year 1949 should rise to £109,000 per annum, without taking into account any revenue from the vacant central site of nine acres, excluding the squares, which is the most valuable part of the property." And in defiance of every canon of clear thinking this kind of thing is loosely denounced as "Capitalism"!

Houses and the "Adverse Trade Balance."—Mr A. M. Samuel, M.P., Parliamentary Secretary of the Overseas Trade Department, gives us a wonderful example of obscure thinking. On 18th October, when considering the position of trade in general and the balance of trade, in particular, he told his hearers that we had completed since the armistice over one million houses at a cost of over £600,000,000. Much of that sum had been sent abroad to pay for imported food eaten by the builders of these houses and other requirements for their personal use. Moreover, the workers in the industries making materials for these houses were also largely fed on imported food and were buyers of foreign goods of other kinds. So that all the time these millions of imports were being received nothing whatever was being exported in payment because not so much as a single house has been or can be exported. This, according to Mr A. M. Samuel, goes far to account for the "Adverse Balance" of trade, though he thinks it will right itself

as the demand for houses becomes satisfied and house building is brought within limits. We are therefore to take it from this authority that the foreigner has been so good for all these years as to supply the free-born Britisher with millions of pounds worth of food and other things free gratis and for nothing. It is an original thought and a new contribution to the study of the fiscal question.

PROTECTION FAILING TO PROTECT

The Position in Australia

(From the "British Australian and New Zealander," 13th October)

The annual report of the Commonwealth Tariff Board, some extracts from which have been cabled from Australia during the last few days, are in striking accord with the view which we have expressed again and again in these columns, that the high and increasing protective tariff of the Commonwealth is severely hampering the prosperity of the country and is a dangerous menace to the future. On another page will be found something of what the Tariff Board said in its report, which is in effect that protection has failed to protect; that imports increase relatively to exports in spite of it, and that unless some change in policy is made disaster lies ahead. The remarkable thing about this declaration is that it comes, not from free traders, but from men who are avowedly and strongly protectionist, and who have become convinced by experience of the evils caused by the present Australian tariff. They would not admit for a moment that protection is the wrong policy for Australia. Their contention is that it has been abused, and that duties have been imposed on a number of articles to a height that has raised prices and added to the cost of living, without checking imports, the excess of which over exports is causing anxiety, because, in spite of protection, the local manufacturers have been unable to turn out goods of a quality and price successfully to compete with similar goods from abroad. Our contention, on the other hand, is that many Australian manufacturers fail in successful competition with manufacturers abroad, not in spite of the tariff, but because of it. The two essentials to profitable manufacturing at competitive prices are a large and wealthy home market, and cheap raw materials and marketing and transport. Protection all round limits the numbers and buying power of the primary producers by raising the prices of all manufactured articles they have to buy, and the money wages they have to pay, without giving them higher prices for what they have to sell, because they export the bulk of it, and must sell at world prices which cannot be raised by the Australian tariff. And, with purchasing power in their home market thus restricted, many of the protected secondary industries are hampered by labour costs and the enhanced prices of other protected articles which they have to use, more than they are benefited by the protective duty which shelters them from outside competition. . . . Loaded by such additional costs on implements and goods of many kinds, and with the cost of transport increased by duties which add to the cost of rails and rolling stock, it is little wonder that the Australian farmer and orchardist often finds it impossible to sell his products at the world price obtainable for exports, and has his profits seriously cut down when his energy and the productivity of his land do permit of his selling abroad. The report of the Tariff Board will benefit Australia to a wonderful degree if it results in a reduction of the duties which are

choking the man on the land, and which also injure many of the secondary industries which its purpose is to help and foster.

Returning to the subject in its issue of 20th October, the British Australian and New Zealander states:—

Australia is very seriously injuring herself by her monstrous tariff. It raises costs of production all round, lowers the real value of high money wages, hampers all primary production and numerous manufactures by imposing on them excessive costs for labour, raw material, machinery and transport, and grievously handicaps them in their fight to sell exports profitably at world prices abroad. Protection which adds £4,600 to the cost of a locomotive, as quoted by the Lendon Chamber of Commerce, necessarily adds to the freights on grain and butter, fruit and wool. The extra pounds which the farmer and orehardist must spend on ploughs, tractors, harvesters and the rest, he must get back by charging higher prices for his produce, and often the only price that would give him a decent living is a price which the consumer abroad cannot pay. Australia's splendid currants, raisins and dried fruits cannot fight their way in European markets, where they are beaten every time by the produce of America, Spain and Greece. This is simply because of the intolerable Australian tariff, which nearly breaks the backs of present Australian fruit growers, and prevents their numbers increasing fourfold. Everyone, except a handful of specially favoured manufacturers, suffers from this insane policy. The great bulk of Australian manufacturing industries themselves lose more in their increased costs of production and the comparative impoverishment of their Australian customers than they gain by their ability to levy higher prices on the comparatively few who can pay.

The report of the Tariff Board published last week, speaking of disaster ahead unless there is a tariff change, and the reply of the Sydney Chamber of Commerce to the London Chamber, which will be found on another page (see our page 224) are signs among many others of a widespread and growing revolt of industry against tariff strangulation in the Commonwealth.

BOOKS RECEIVED

The Economic Problem in Agriculture.—A short treatise (in German) by Dr Robert Serebrenik, published by the Austrian Land Reform League, Vienna. Price 2s. Dr Serebrenik shows the solution of the problem lies in land value taxation and his book is dedicated to Heinrich Thausing of Vienna "who showed him the way to Henry George."

The New Age.—An Australian Monthly Journal published by A. H. Noar, 205, High Street, Northcote, Melbourne, 4d. monthly. In the issues from April to December, 1926, there is a long and informing correspondence in which Mr Noar and Ernest Braby ably expound the Single Tax principle and policy.

The Renaissance of Liberalism.—The Emancipation of Labour. A plea for land value taxation and free trade. By Halfdan Hansen. Published (Norwegian) in Bergen, price 6d. Makes special mention of the International Union for Land Value Taxation and Free Trade and advertises the Norwegian text of the Union's Memorandum to the Geneva Economic Conference.

William Booth—Henry George.—Their Aim in their Life. An appeal addressed in particular to the members of the Salvation Army. By Lieut. J. Wille; published (in Danish) by the author, 120 pages, for general distribution.

NOTES AND NEWS

The Fourth International Conference to Promote the Taxation of Land Values and Free Trade will be held in Edinburgh, Scotland, in the latter part of July, 1929.

Mr Arthur H. Weller, Secretary of the Manchester Land Values League, has been elected member of the City Council of Manchester as a representative of the Moss Side Ward. He had 2,015 votes, defeating the former member, a Conservative, by 245.

Bailie Peter Burt, J.P., for the last seven years a representative of the North Kelvin Ward, Glasgow, has been re-elected to the Council at the top of the poll. This can be taken as a vindication of the bold stand he has repeatedly taken in the matter of land value rating.

Mr Andrew MacLaren, M.P., three years member of the Stoke-on-Trent City Council, has been returned unopposed. In the same city Councillor Austin Brook has been re-elected with 1,143 votes, a majority of 533.

Councillor G. F. Sawyer, seeking re-election to the Birmingham City Council, was returned by 3,874 votes, being a majority of 1,857 over his Unionist opponent.

As we go to press we await other results, meanwhile offering the victors named our hearty congratulations.

It is an eloquent compliment to the life-long devotion of Ballie Peter Burt, J.P., to the advocacy of land value taxation that Mr Alex. Mathieson, his opponent in the North Kelvin Ward (Glasgow Municipal Election), who stands in the Labour interest, has this to say in his Election Address: "I am entirely opposed to the existing system of rating, which is unjust and bears most heavily on those who are unable to pay. Taxation of Land Values is part of my programme. It would mean cheaper land for housing, etc. Large pieces of land which bear no rates have been sold to the Corporation recently at fabulous prices. For instance, the golden strip of 94 square yards at the corner of Argyle Street and Union Street which has been purchased for £25,000."

The Right Hon. Neville Chamberlain, M.P., speaking at a meeting of the Manchester and District Joint Town Planning Advisory Committee on 18th October, said: "Everyone who has been concerned in the administration of a great town knows how, when you want to cut a little bit off the side of one of your busiest streets to give a little bit of ease to your congested traffic, you have to pour out money by the thousands of pounds for every yard you snatch for the need of the community."

Colonial combines are buying foreign sugar at cheap rates for colonial use, and exporting colonial sugar to Great Britain because of the extra profits gained by the preference duty.—Liverpool Weekly Post, 24th September.

"The beet sugar subsidy is the most amazing transaction in British finance. Those who receive the subsidy could give the sugar away for nothing and yet make a profit."—Mr Walter Runciman, M.P., at Cardiff, 13th October.

At the Labour Party Conference in Blackpool the annual report of the Executive was under discussion on 4th October. Councillor Herbert Eastwood (Bolton) moved the reference back of a paragraph on the international Economic Conference which was held at Geneva last May. His reason was that a memorandum on "economic tendencies capable of affecting the peace of the world" submitted at that Conference by the British Labour movement contained no mention of the

rating and taxation of land values.

The motion was seconded by Mr Higgins (N.U.R.), and although it was defeated its sponsors are to be congratulated for taking occasion by the hand. Here is a fine opening for the International Union for Land Value Taxation and Free Trade to circulate its Geneva Memorandum to all the delegates and branches represented at the Labour Conference. It would be a most effective piece of work and would be undertaken at once if the funds were available. We make the proposal in the form of an appeal to every one of our readers who can assist the Union to carry out such a project.

"Poverty fetters; ignorance hampers; vice enslaves; disease incapacitates; privilege oppresses; war terrorizes. To attack these is to be the champion of freedom, to build up a great society in which all men and women shall be in comfort, enlightened, upright, self-governing, a society at peace with itself, and at peace with its neighbours—that is the way to liberty. That is true Liberalism."—Sir Herbert Samuel at Portsmouth, 13th October.

The Labour Correspondent of the Daily Express, 17th October, referring to the instructions given at the Blackpool Conference to the leaders of the Party to draft a short programme of immediate practical reforms for the next general election, states that rival programmes are already in circulation, that favoured by Mr Philip Snowden and those with him putting forward Taxation of Land Values as the first plank.

Mr H. B. Maurer (Brooklyn) writes: "Mr Lester's What is the Single Tax? is a fine piece of writing and should be issued in tract form. It gives me pleasure to contribute \$5 towards its reprint, or, if that be not feasible, my contribution may be used as you see fit." By the same post a letter came from a correspondent in the North of England making the same suggestion, and saying that the article was most suitable to hand to the new recruit.

Our readers will be glad to know that a reprint of the article What is the Single Tax? had already been decided upon, by favour of Mr Lester himself, and will be published shortly by the United Committee as an 8-page octavo leaflet. Copies will be available at the price of 5s. per 100 post free, and we invite co-operation in giving this new leaflet a wide circulation.

"I suppose it is impossible ever to change from a bad and unjust system to a good and just system without some hardship to some people, but in the words of Herbert Spencer in his best days, let me say: 'In our tender regard for the vested interest of the few let us not forget that the rights of the many are in abeyance, and must remain in abeyance so long as the earth is allowed to remain as the private property of the privileged few.'"—Hon. George Foulds in a letter to a correspondent, printed in the August issue of "The Liberator" (New Zealand).

The Duke of Northumberland, addressing his tenants on his estate at a luncheon at Alnwick Castle, did not think a general reduction in rents in the country was necessary, but rather that assistance by capital expenditure on the land to maintain its fertility should be applied to enable farmers to pay their rents. Here we have a very rich landowner who calmly suggests that public capital should be utilized to enable farmers to pay their rents. I am afraid the duke's party will have a rude awakening at the next election.—Liverpool Weekly Post (editorial note), 24th September.



LAND & LIBERTY

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

Thirty-fourth Year. Established June, 1894.
3d. Monthly. By Post 4s. per annum.
United States and Canada, 1 Dollar.
Editorial Offices:

11. TOTHILL STREET, LONDON, S.W.1.

All communications to be addressed to the Editor.

Telegrams: "Eslav, Parl., London." Teleghone: Victoria 7323.

Postage on this issue is One Half-Penny.

THE MENACE OF PRIVILEGE

But all other monopolies are trivial in extent as compared with the monopoly of land. And the value of land expressing a monopoly, pure and simple, is in every respect fitted for taxation. That is to say, while the value of a railroad or telegraph line, the price of gas or of a patent medicine, may express the price of monopoly, it also expresses the exertion of labour and capital; but the value of land, or economic rent, as we have seen, is in no part made up from these factors, and expresses nothing but the advantage of appropriation. Taxes levied upon the value of land cannot check production in the slightest degree, until they exceed rent, or the value of land taken annually, for unlike taxes upon commodities or exchange, or capital, or any of the tools or processes of production, they do not bear upon production. The value of land does not express the reward of production, as does the value of crops, of cattle, of buildings, or any of the things which are styled personal property and improvements.

Taxes on the value of land not only do not check production, as do most other taxes, but they tend to increase production by destroying speculative rent. How speculative rent checks production may be seen not only in the valuable land withheld from use, but in the paroxysms of industrial depression which, originating in the speculative advance in land values, propagate themselves over the whole civilized world, everywhere paralyzing industry, and causing more waste and probably more suffering than would a general war.—Progress and Poverty, VIII., Chap. III.

In the current topics of the day the League of Nations and the high hopes it envisaged of International peace and friendship enjoy a full share of public discussion. The League was fashioned for peace and progress and the idea firmly held by its votaries was that the main road to the goal lay through general disarmament. The age-long superstition that to keep the peace a nation must be prepared for war was rudely shaken in 1914, but at the Peace at Versailles five years later it revived again and its triumph in 1927 is openly and fearfully admitted.

The question of the mechanism of War and the burden it imposes on industry and commerce is now referred to the Nationals concerned, which goes to show that the prime fallacy underlying the very conception of this new instrument was that it could possess more wisdom than its component parts. But what can any nation hope to see accomplished in any international discussion, outside its own conventions? It is not within the province or the power of the League of Nations to bring order out of chaos, if the nations themselves are not first of all prepared for the deliverance. In the official recognition of this truth we can agree that an important elevation has been reached in the upward trend of thought on the subject.

In his letter of resignation to the Prime Minister

Lord Cecil says:—

"I cannot conceal from myself that on the broad policy of disarmament the majority of the Cabinet and I are not really agreed. . . . What of the future? I look back on the refusal to accept the Treaty of Mutual Assistance, the unconditional rejection of the Protocol, the Ministerial declaration against compulsory arbitration, the partial failure of the Preparatory Commission, and now the breakdown of the Three-Power Conference. An advance in the direction first of security, then of arbitration, lastly of disarmament itself has been tried, and in each case has made little or no progress. In each case the policy I advocated has been more or less completely over-ruled."

This is a damaging blow at the Locarno spirit, but it could not be otherwise, for the existing constitution of society is rooted in an economic injustice that everywhere keeps men and nations, apart. It becomes clear that it is no more possible for the League of Nations to achieve its purpose without first bringing down the tariff walls of Europe than it is for the Government at home to solve the housing problem, without first dealing with land monopoly and freeing houses from the oppressive burden of the rates.

In failing to patch up a truce with the United States Naval Experts the British Government has come to a standstill on the question and the Foreign Secretary, fresh from Geneva, calls upon his countrymen (London, 27th October) "to decide in their own minds and declare exactly what commitments they are ready to undertake, what obligations they are prepared to assume, and what means they require in order to fulfil them." It is the voice of a puzzled if not a bankrupt statesmanship. Well may Lord Cecil ask: What of the future?

The instruction the public mind requires is something that would, in Cobden's burning words, show the people how they are being bamboozled and cheated by the existing land system. Its unmitigated cruelty is the bottom cause of all the mischief. Society is greaning under a load of debt, unemployment continues to undermine character, and in the clash of opinion it is not given to many with the critical and reflective mind to observe a cheerful outlook. Peace in industry is eagerly and earnestly sought but its chief spokesmen, unmindful of the common brother-hood principle at Geneva, plead for an efficiency that only means the ousting of the "foreigner"

from the neutral market. The foreigner plays the same game and as he succeeds the Protectionists prepare for the erection of another tariff wall. Industrial efficiency is no substitute for economic stability. If that were not so, the engineer, the inventor and the organizer would long since have left the politician with little or nothing to do, except perhaps to direct the traffic.

Notwithstanding the struggle to keep industry on its feet there is evidence everywhere of surplus wealth and in some quarters this is regarded as proper spoil for an adequate extension of the social services. But the more the rich are taxed the greater becomes the disparity between rich and poor. Such taxation is passed on to the consumer in higher prices and poverty deepens. In this generation the income tax has risen from 7d. in the £ to 4s. 6d. in the £ and to 10s. in the £ or more in the case of super incomes. It is a kind of rake's progress in the field of finance. As the money is appropriated the working classes by the million have been driven below the subsistence level, unable to keep a roof above their heads. We are not contending that the State may not look for money where it is to be found; we are merely pointing to the fact that this plan of collecting public revenue, to be spent again in the hope of raising the standard of comfort of the man at the margin, is thoroughly discredited. As we read the platform speeches in support of the pursuit of this will-o'-the-wisp, with the Press comments on the underlying fallacies of the case, the impression comes that nothing but a miracle can save the situation.

And how is the miracle to be worked? Only by a recognition of the elementary truth taught by the masters of Political Economy that taxes on economic rent do not lessen the production of wealth and that taxes on manufactures and commerce do; and further that speculation in the natural resources of the earth is the prime cause of industrial and social distress. As Pope Leo XIII has it in his Encyclical on The Condition of Labour: "Nature owes to man a storehouse for the daily supply of his needs and this she has given him in the inexhaustible resources of the soil." This beneficence holds good to-day as when man first learned how to handle the spade and the plough so to develop a settled and civilized state.

The question is not how much money a man has, but how did he come by it? If by honest industry, he can safely be left with the fruits of his own exertion, for the more he produces the better it will be for the community as a whole; if by monopoly, it cannot safely be left in his hands, for the more he gets the worse it is for the community.

With all our unparalleled advance why is it that the mass of mankind cannot be left unmolested in the enjoyment of the produce of their labour? The answer is that the cause of their oppression is the cause that deprives them of their birthright in the land. As Rousseau exclaims—"The first person who enclosed a piece of land and bethought himself to say 'This is mine' and found people foolish enough to believe him, was the real founder

of our social system. What crimes, wars, murders, what miseries and horrors would have been spared to mankind, if somebody had torn down the stakes or filled up the ditch, and had warned his fellows, 'Beware of listening to this impostor; you are lost if you forget that the produce is for all, and the earth for no one'."

The Taxation of Land Values will tear down the stakes; the taxation of wealth will leave them standing, ditches as well. The Taxation of Land Values will not take from the producer, it will prevent the non-producer from levying toll on industry and enterprise. There is no guarantee given that it will of itself solve every social problem; the claim is that without this salutary reform industry must remain in bondage to monopoly.

Unless Parliament works in harmony with natural law in social life it can only weaken and ultimately destroy the civilization it seeks to serve. The open spaces of Canada for the boys and girls that come daily from our schools in search of a place to earn an honest living, means, if it means anything, that except at a price the open spaces of their native land are not for them. They can have the vote at 21; but for a piece of ground on which to build a home of their own they must cross the sea. How long do the politicians who defend this one-sided arrangement expect it to survive? While it lasts gaunt poverty will have its say in the argument and play its part in the gathering forces that are not slowly making for a political upheaval of one sort or another.

Full political freedom has now been won and the mass of people everywhere and in all circles are asking, what next? In the wide and ever widening field of human desire there are many things to remedy but the problems of industry, of work and wages, overshadow all other strivings. And this is as it must be, for the intellectual and the spiritual life of man is based on his animal nature. Food, clothing, and shelter are the primary necessities of life, and the bigger the struggle for these "daily needs" the less mental energy there is for higher aims. The struggle for these material satisfactions is not with nature but with the law and practice that withholds land from use.

The much talked of partnership between capital and labour, between employer and employed, is, as things are, a mere platform gesture quite unrelated to the teaching of political economy. Yet with land monopoly out of the way there would be nothing wanting in this good intention but the will to peace and progress. Population, industry, enterprise, public expenditure and good government can only enhance the value of land and speculation in this increment is the check to new production. The Taxation of Land Values will make an end of it and so open up the read to the solution of the bigger problems of our day and generation.

 $J.P_{\infty}$

The Labour Question. An Abridgment of "The Condition of Labour" by Henry George. Harry Llewelyn Davies Memorial Edition. Price 3d. (*Postage 1d.*)

TO THOSE CONCERNED

May we remind all earnest friends of the journal that the Sustention Fund is still open for their continued support. It is freely granted Land & Liberty comes first in all our work and that it alone makes possible co-operative effort in all other directions. The Sustention Fund has been of good service these past few years and this call is to former subscribers who have not yet contributed in 1927; and to all others who desire to see Land & Liberty well maintained.

J.P.

We were pleased to notice in the Scottish newspapers last month that our old friend and colleague, Charles E. Price, had ventured once again into public life, in presiding and speaking at a Temperance Bazaar. Since his retirement from politics Mr Price has suffered from indifferent health and may not take any risks. As a former chairman of the Land Values Group in the House of Commons his name will be for ever associated with the work. He still retains undiminished his ardent interest in Land & Liberty, and is ever keen to learn of the activities and progress of the cause.

Mr Will Atkinson has printed and is circulating 10,000 copies of a new Outline of Henry George's "Progress and Poverty" and has now in hand the publication of 23,000 more copies, reduced to 32 pages, which we expect will be available at 3d. per copy. He has also printed and distributed 20,000 copies of the lecture Moses and hopes to print 100,000 more. It is interesting also to learn that Mr Atkinson has recently purchased Henry George's house at Merriewold, where Mr George wrote The Perplexed Philosopher and other of his works.

Mr James Charlton is the County Treasurer of Houston, Texas. The local paper had a nice reference to our old friend on the occasion of his eightieth birthday. With an eye to a good opening, Mr Charlton duly acknowledged the courtesy in a half-column letter to the paper, devoting a paragraph to the urgency of the Single Tax, and naming the countries where land value taxation is in operation.

Dr Julius J. Pikler was in London for a few days at the end of October as the guest of Mr Louis P. Jacobs and has had interesting conversations with a number of friends on questions relating to the land value policy.

According to the Western Mail, 21st September, "the Duke of Sutherland's estates embrace 1,178,300 acres, or one-sixteenth of Scotland."

OBITUARY

On the death of John Dowson, which took place at his home in Liverpool, on 23rd October, the Henry George Movement has lost an able and highly respected adherent. He was 81 years old, and maintained his interest in the news provided by Land & Liberty, all through a long and trying illness. As his daughter writes, the cause was a big part of his life. John Dowson for many years made good use of the journal, sending several dozen copies each month to intimate friends and to strangers likely to be interested. He made the cause his own, and in quiet ways his publicity campaign was well and faithfully maintained. We extend to Miss Dowson sincere sympathy in her boreavement:

"BACK TO THE LAND" By Louis F. Post

(From an unpublished manuscript)

"Back to the land" means more than "back to the soil," more than away from the cities and towns and back to the farms.

It might have meant only that to Horace Greeley, had the phrase been current in his time; for free soil at the American frontier was what he alluded to in his once famous but now obsolete advice to young men to "Go West!"

Such, too, may be its meaning to popular speakers and writers and their thoughtless auditors or readers.

But those words have a broader meaning, a meaning more comprehensive and modern and better suited to the fact that land is the one thing necessary for all industry—not alone the primitive in woodcraft or agriculture, but also the highly specialized and organized in manufactures and commerce.

Business men recognize this comprehensive meaning of "back to the land." Though they know not the phrase itself in any other sense than as an allusion to agricultural land alone, they understand and profit by what is involved in its broader meaning.

And all that ordinary business men mean when they search for "good locations," all that land speculators mean when they boast of their "confidence in the growth of localities," all that great capitalists mean when they scheme with governments for grants of "undeveloped" natural resources, is comprehended in the phrase, "back to the land." This is what Henry George meant when in the '80's he republished the memorable pastoral address by Bishop Nulty of Meath in which the phrase was uttered first. That it meant this to the venerable Irish Bishop himself is plain enough from the text of his address.

plain enough from the text of his address.

"Back to the land" means what Henry George meant when he wrote Progress and Poverty. It means not only to the soil, not only to natural resources, not alone from towns and cities to farms, nor by a moderately fortunate few; it means, as well, back from the custom of land monopolization, back from the grinding capitalism that land monopoly breeds and nurtures, back from the consequent exploitation of labour, back from poverty in the midst of plenty—from all this, "back to the land" in order to open fair opportunities for the full enjoyment by all the people of all the benefits of advancing industrial processes. Not "back through restoration of the land, to civilized and civilizing lives for all

In associating this comprehensive meaning of "back to the land" with Henry George, there is no thought of chaining so great a gospel to any man's altar. No appeal should be made to him as to one in authority, or as an original inventor or discoverer, or the founder of a cult. With few experiences was he himself ever so impatient as with contentions for his priority in the invention or discovery of the substance of the civilizing message his name is identified with. He never claimed that message as his own, and never so regarded it. He had no other solicitude about it than that the people should see it, understand it, and adopt it as theirs. Whether this were with credit to him or no, was not alone his least concern; it concerned him not at all. The relationship which Henry George regarded himself as holding to the message he proclaimed, was simply that of an expositor, a teacher, an apostle,

With his first words in *Progress and Poverty* Henry George discloses the economic object of all that follows: Not a more system of taxation, is this object; nor a

mere form of land tenure; nor a programme of social reconstruction. All are considered as methods for realizing the object, but quite another thing is the object itself. What that object is may be inferred from the riddle that Progress and Poverty attributes to the Sphinx of Fate. It may take this form: "Why does poverty persist with progress?"

That is the economic problem, the industrial problem, the labour problem, the business problem, the political

problem, the social problem.

Not why poverty persists, be it observed; but why

it persists with progress.

In other words—and this we all know from observation or experience to be the fact,—Why does poverty persist in the midst of abundant and constantly increasing wealth and wealth-producing power?

Louis F. Post writes to Land & Liberty on behalf of himself and Mrs (Alice Thatcher) Post: "I have heard about Mr Hennessy's trip to your side this summer, and assurances come of the success and high promise of the Henry George Foundation Convention at New York last month. We had a delightful brief visit from our Danish friends, Mr and Mrs Jakob E. Lange,

who were in attendance at the Convention.

"My Basic Facts of Economics is already out, and on the shelves of more than 1,000 public libraries. By October it will be in the hands of a thousand or more Universities. I hope it will serve a useful purpose. The Prophet of San Francisco, my last job, condensed by about 50 per cent, is in the hands of a publisher with a fair prospect of his putting it into print and upon the market. In all this work Alice has been my indispensable helpmate. The first edition of Basic Facts is nearly exhausted, and we are expecting to get out a second early in the year. Tom L. Johnson's My Story is likely to have a second edition (the first being exhausted) in the early future, of which the serial publication right has been purchased by a Cleveland publisher." The letter concluded with a message of warm greeting to all friends on this side.

A LANDLORD CLAIM

In the High Court of Justice, Chancery Division, on 18th October, Mr Justice Tomlin granted Lord Leconfield and his tenant, Mr Thomas Rook, an injunction against four persons to restrain them (the defendants) and each of them from trespassing by fishing in the western portion of Derwentwater, from taking and carrying away any fish therefrom, and from interfering with or in any way hindering the enjoyment, use, and occupation by the plaintiffs of their rights of fishing therein.

Mr Archer, K.C., appearing for the plaintiffs, said careful investigations had been made of the title of Lord Leconfield back to the reign of Edward II. The strength of the plaintiffs' case was that, whether the fishing was a several fishery or appurtenant to the land, it belonged to Lord Leconfield, the title to the fishing and to the land having both been vested in the Percys, from whom it had passed to the Wyndhams,

and so to Lord Leconfield.

The school geography books tell us that Derwentwater is one of the Lakes of England, and boys and girls are made proud of their heritage. If teachers were permitted to drop even a hint about these preposterous legal claims to private property in lakes, rivers, lands and other natural resources, we should by this time have a public opinion determined to repudiate them and sweep them away,

A Free Copy of "Land & Liberty" is an Invitation to become a Subscriber. Monthly 3d.; by Post 4s. per Annum.

THE LABOUR PARTY'S SURTAX PROPOSAL

A Criticism and a Letter from Mr Philip Snowden

In the Irish Weekly of 8th October, the Scottish Correspondent, Mr J. O'D. Derrick, had a considered criticism of the proposal of the Labour Party to levy a "surtax" on unearned incomes, the "surtax" being estimated to yield £85,000,000 a year in addition to existing income taxation. "Under present conditions," Mr Derrick wrote, "wages tend to subsistence level and the real Labour policy is to reverse that economic tendency. Instead of slicing lumps off big incomes, let the Labour experts produce a legislative proposal to prevent them being obtained. A tax on economic rent forcing all valuable natural resources into use would occasion thousands of new jobs, and the solving thus of unemployment would reverse the present tendency of wages to fall to mere subsistence point. The taxation policy which sends wages upwards means that the profits of monopoly will disappear. The yield from income tax in 1913-14 was £43,523,345, and in 1924-25 it amounted to £265,000,000. Are the workers any better off contrasted with 1913-14, when the income tax was only 1s. 2d. in the pound, and in 1925-26 when it was up to 4s. 6d.? None of these devices (in the shape of surtax and super tax and capital levy ideas) do the first thing that is necessary to burst monopoly, and that is to force useable land into use. Most of the existing taxes are shiftable. The tax that cannot be shifted is one on economic rent."

Mr Derrick sent the Irish Weekly containing this article to Mr Philip Snowden, M.P., with an accom-

panying letter.

Mr Philip Snowden, writing from Eden Lodge, Tilbury, near Farnham, on 10th October, replied :-

"I thank you for your letter and the copy of the Irish Weekly containing your comment on the surtax

proposals.
"I have had nothing to do with preparing this scheme, but I take it that it is more a general idea than a detailed plan. We have the assurance of the promoters that the Inland Revenue have estimated the yield from the taxation of personal incomes at eighty-five millions. If it is not the case, then the scheme breaks down.

"I am quite with you about the taxation of economic rent; and the urgency was never greater than it is to-day, with the rapidly rising land values due to motor transport and the opening up of country districts."

It was noted at the time that Mr Snowden was not present at the session of the Labour Party's Blackpool Conference (3rd to 6th October), when the surfax proposals were discussed. But that is neither here nor there. The important matter is to have one more emphatic declaration from Mr Snowden that he realizes the urgency of land value taxation, with which he is in entire agreement.

What is the Single Tax? By Louis F. Post. One of the series of Outlines of Social Philosophies published by the Vanguard Press, New York, and written by request. 123 pages. Price 2s. 6d. (Postage 2d.)

The Story of My Dictatorship, By Lewis H. Borens and Ignatius Singer. The Taxation of Land Values clearly explained. With notable commendations from Henry George and William Lloyd Garrison, Junr. Popular Edition. Price 3d. (Postage 1d.)

THE TRUTH ABOUT LABOUR AND THE RATES

By George Horwill, B.Sc.

(From an article in the Birmingham "Town Crier." 21st October)

It is very easy to lower the rates if the results of such a course are neglected. We could save probably thousands of pounds every year by reducing expenditure on cleansing, drainage, health services, etc. But if this were done the actual cost to many ratepavers in disease and death would be so serious that every citizen would quickly feel the bad effects.

Therefore the "Keep-down-the-rates" cry would, if carried to the absurd length which some vote-catching speakers assume, soon result in an increase of rates in

order to remedy its bad effects.

The Labour Party advocates neither an absurd keep-down-the-rates-at-all-costs policy, nor a foolish raise-the-rates-for-any-scheme policy. Labour insists that all social services which improve the health and efficiency of the citizens-such as housing, health services, education, etc.—should be financed from the rates because it is sound investment, ultimately being the most economical form of expenditure, and, in the long run, actually saving money for the ratepayers.

The rating system proposed by the Labour Party would permit rates to be levied on the site value of the land.

An idea of the difference in land values may be gained by comparing building land in the suburbs, where good roads already exist, selling for 3s. 6d. to 5s. 6d. per square yard, with land within half a mile from New Street Station, which is sold from £10 to £20 (or even higher) per square yard. These figures do not include the cost of the buildings on the land; they refer solely to the site. Surely the City Council is entitled to obtain rates from these sites as distinct from any rates which may be levied on the buildings.

KEIGHLEY, YORKS Land Value Rating Resolution

At the meeting of the Keighley Town Council on 27th September, the following resolution moved by Alderman Dickinson was passed by twelve votes to two:

"That as the present incidence of rating presses hard on the working-class population as well as upon industrial concerns, and as the value of land rises with the automatic growth of population and is therefore a communal value which should be available for public purposes, this Council urges the Government to introduce legislation to empower local authorities to levy local rates on site values instead of the present inequitable system.'

Bexhill-on-Sea has under consideration the purchase of the Town's Pavilion with some adjoining land. In a letter appearing in the local paper, the Bexhill Observer, Mr H. H. Pain writes:—

"I take the opportunity to suggest that it is high time that the basis on which that property is assessed should in equity be revised. At present the gross estimated value of the Pavilion is £300, and the adjoining land with beach cabins, tea rooms, etc., is £50, or £350 in all. On a 5 per cent. basis this has a capital value of £7,000, but as both vendor and purchaser have agreed that the property is worth £44,500, why not assess it at that value, and so bring into the municipal treasury the annual sum of £2,250 instead of £350 as before mentioned—less the usual reduction to net taxation value?"

HENRY FORD ON PROSPERITY

In Henry Ford's latest book, The Great To-day-The Greater Future, is the following striking passage which should give people something seriously to pender. He writes:-

"Consider a few fundamental principles:—

"First, why should we ever have prosperity at all? Prosperity being the easy and uninterrupted supply of needs,—and the needs of our people being normal and varied,—and the means to supply these needs being ample,—with a surplus left over for those afar whose sources of supply have not been developed, the more logical question is:

Why should we ever be without prosperity?

"Even in 'hard times' we have every element of prosperity, so that the puzzle is that we ever should have to endure 'hard times' except through bad management of our affairs.

"The economic basis of prosperity is always

present.

That is well put. On the one hand, we have the active factor in wealth production, that is, Man with all his ingenuity, training, and experience, plus the accumulated knowledge and experience of the past available to him; and, on the other hand, the passive factor, this Planet, the source from which all wealth in the past has come, and from which all wealth in the furure will come.

The needs of man in the future can only be supplied, as they have been in the past, by the active partnership of these two factors.

Henry George drew a graphic little picture of the position thus :-

"It is a well-provisioned ship, this on which we sail through space. If the bread and beef above decks seem to grow scarce, we but open a hatch and there is a new supply, of which before we never dreamed. And very great command over the services of others comes to those who as the hatches are opened are permitted to say, 'This is mine'."

In "hard times" we have the spectacle of armies of men unemployed, and yet staring them in the face is the partially-used source from which all the requirements for the satisfaction of their physical needs may be obtained!

If men are idle it is due primarily to the fact that land is idle. And why is land kept idle, or only allowed to be partially used? Because of bad management of our national affairs in permitting the private monopoly of the source of all wealth.

Land Values Taxation is the key which will unlock the hatches under which are stowed the inexhaustible riches of the earth, and which the so-called owners are now able to withhold from their fellows except on their terms and conditions.—The Standard, Sydney, August, 1927.

By HENRY GEORGE

PROGRESS AND POVERTY: An Inquiry into the Cause of Industrial Depressions and of the Increase of Want with Increase of Wealth—the Remedy.

Bagot Edition, 10d. post free.

Kegan Paul Edition, paper covers, 2s.

Everyman Edition, cloth, 2s., reinforced cloth, 3s.

Abridged Edition, cloth, 2s.

PROTECTION OR FREE TRADE - An Examination of the Tariff Ouestion with especial Regard to the Interests of Labour. Paper covers, Is. 6d. Library Edition, 3s.

From our Offices.

WHAT THE BRITISH LEAGUES ARE DOING

ENGLISH LEAGUE: Frederick Verinder, General Secretary. 376 and 377, Strand, London, W.C.2.

NOVEMBER MEETINGS

Fri., 4th.—Balham and Tooting Young Labour League: Fredk. Verinder, "Young Labour and the Land Question.'

Fri., 11th.—Ashford (Middlesex) Labour Party: Rt. Hon. J. C. Wedgwood, D.S.O., M.P.

Distributists' League, "The Devereux," off Essex Street, Strand: W. R. Lester, M.A., "Single Tax Principle and Policy." 8 p.m.

Th., 17th.—Edgware Liberal Association, Whitchurch Institute, Whitchurch Lane: Fredk. Verinder, "Edgware and its Land Values." Fredk. 8.30 p.m.

Sun., 27th.—Newcastle-under-Lyme: Rt. Hon. J. C. Wedgwood.

Mr G. A. Goodwin, C.M.G., whose pen is always busy in our cause, has issued another of his useful and informing illustrated folders-on "Slums." He reproduces, from the Ordnance Survey Map, a section of the map of Manchester, showing an area of building land lying vacant in 1926. The City of Manchester covers 21,690 acres, of which 2,000 acres (9.22 per cent) are unused and free from rates. Copies may be had from the League Office. It is just the thing to enclose in letters.

The President contributed an article on "Land, Taxation and Co-operation" to the September issue of the Sheffield Co-operator (circulation 30,000).

Mr Louis F. Post sends a welcome letter to the General Secretary, in the course of which he writes: "I congratulate you all on the other side of the deep, dark sea upon the progress you are evidently making. Remember me cordially to our mutual friends with whom you come in contact."

Mr Stanley Udale, a member of the Executive, is making an extended tour of the United States, during which he is meeting many American friends of our movement.

Groups of members of the League in more than one district are getting together with a view to arranging for the insertion in local newspapers of small advertisements, at regular intervals, to call attention to the work of the League. The cost is small, and the example is worthy of imitation. The General Secretary will be glad to hear from members who can help in this effort.

Mr G. Linskill has had useful letters in the Grimsby Telegraph and the Grimsby News.

Information as to the selection of candidates for the coming L.C.C. Election will be gratefully received at the League office. All candidates should be promptly questioned as to their views on the rating of Land Values.

It is hoped to arrange the autumn meeting of the Central Council of the League soon after the re-assembling of Parliament.

CAMPAIGN COMMITTEE

The following meetings have been arranged by the Committee. Readers of Land & Liberty are asked to note the dates of any meetings in their own locality and to do all they can to make them a great success.

3rd.—Hampstead Labour Party, Library: Sir Edgar Harper, F.S.I., F.S.S. 8 p.m.

6th.—Apollo Picture Palace, Merton Road, Wimbledon (Labour Party): Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.

6th.—Nuneaton Divisional Labour Party, Picture House, Market Place: Councillor Austin Brook, M.A. (Cantab.). 7.30 p.m.

-N. E. Bethnal Green Labour Party, 18, Victoria Park Square: Alderman F. C. R. Douglas, M.A. Sp.m.

Oxford University Labour Club, Friends' Meeting House, 115, High Street: Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 8.15 p.m.

Nov. 20th.—Stoke-on-Trent Central Labour Party, Queen's Hall, Burslem: Rt. Hon. Wm. Graham, M.A., LL.B., M.P. MacLaren, M.P., in chair.) (Andrew Community Singing. 7.30 p.m.

20th.—Bow and Bromley Labour Party, Bow Baths Hall: Rt. Hon. J. C. Wedgwood, D.S.O.,

M.P. 7.45 p.m.

S.E. Leeds Labour Party, Miners' Institute, York Road, Leeds: Ben. Riley, M.P.

-Sheerness Trades Council and Labour Party, Wheatsheaf Hall: Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7 p.m.

25th.—Shrewsbury Labour Party Council: W. T. Kelly, M.P. and Trades

28th.—Mile End Labour Party, Labour Hall, 133, Alderman F. C. R. Stepney Green: Douglas, M.A. 8 p.m.

Dec., 2nd.--Chepstow Liberal Association: T. Atholl Robertson, F.R.G.S.

4th.—Reading Trades and Labour Council. "Olympia," London Street: W. T. Kelly. M.P.

4th.—West Leeds Labour Party, Palace Picture Hall, Armley: Col. J. C. Wedgwood. Orchestra.

4th.-Heywood and Radcliffe Labour Party: Ben. Riley, M.P.

-Middlesbrough, Victoria Hall, Linthorpe Road: Rt. Hon. J. C. Wedgwood, Wedgwood, D.S.O., M.P. 8 p.m.

18th.—Rochdale Trades and Labour Council: Rt. 1928 Hon. J. C. Wedgwood, D.S.O., M.P.

Ist.—Liverpool, Stadium: Rt. Hon. J. C. Wedg-Jan.. wood, D.S.O., M.P.

-Portsmouth: Rt. Hon. C. P. Trevelyan, M.P.

18th.—Leeds: Ashley Mitchell.

25th.—Stoke-on-Trent, King's Hall: Rt. Hon. Philip Snowden, M.P. 12th.-Feb. -Burslem, Queen's Hall: Rt. Hon. J. C.

Wedgwood, D.S.O., M.P. 26th.—Edmonton Town Hall: Rt. Hon. J. C.

Wedgwood, D.S.O., M.P. Mar. 2nd.—Bedford, Corn Exchange: Rt. Hon. J. C. Wedgwood, D.S.O., M.P.

4th.—Chesterfield: W. Whiteley, M.P. 11th.—Keighley: Rt. Hon. J. C. Wedgwood, D.Š.O., M.P.

18th.---Broxtowe Division of Notts: Rt. Hon. J. C. Wedgwood, D.S.O., M.P.

25th.—Stoke Newington: A. W. Madsen, B.Sc.

Literature on the Taxation and Rating of Land Values will be on sale at all these meetings. Other meetings are in course of arrangement.

SCOTTISH LEAGUE: Wm. Reid, Secretary, 67, West Nile Street, Glasgow, C.1.

As these notes are being written the Municipal Elections are entering on their last phase, and will be decided on 1st November. Our President, Bailie Peter Burt, is one of the candidates who is seeking re-election, as is also Mr Alexander McGregor, who was responsible for having the last Conference on the Rating of Land Values called by the Glasgow Corporation on 18th November, 1926. The issues are muddled and mixed. Following a propaganda initiated by the Glasgow Herald for an economy campaign, over 70 firms have signed an appeal to the electors to vote "only for those candidates conscientiously pledged against any increases in rates." We hope to get an opportunity later to show some of the signatories how they would favourably be affected by the rating of land values. Meantime, there seems little in the Elections except the clash of conflicting interests. The issue is made out to be Socialism versus Anti-Socialism, with common sense left out in the cold. The League will do its best to see that our question is kept in the daylight, and our friends supported. There are two vacancies and three candidates in the North Kelvin Ward which Bailie Burt is contesting. We hope

to find him at the top of the poll.

The meetings mentioned in Scottish Notes, October Land & Liberty, have continued in the Rooms, 67, West Nile Street, Glasgow, each Friday evening at 8 p.m. While attendances have not been anything about which a complaint could be made, we should be pleased to see greater numbers. All are invited, whether members or non-members.

The speakers at the League meetings have been Mr A. B. Mackay on "Banking," Mr Alex. Mackendrick on "The New Political Economy," Mr William Reid on "Valuation," Mr William McLennan on "Land Values in Theory and Practice," and Mr A. S. Munsie on "Trade Unions and

Land Values.

Referring to the offers made to branches of the National Union of Railwaymen, an arrangement has been made for a thirty-minute address to Polmadie No. 7 Branch. Mr Douglas MacDonald was due to speak on "Right and Wrong Methods of Taxation" to the Hillhead Liberals on 20th October, but was forced to postpone his address for a month. Early in November the Hon. Treasurer is engaged to speak to the Tradeston Liberals, and the Secretary to the Catheart Branch, League of Young Liberals. During the past month Mr J. O'D. Derrick has spoken to the St. Charles Catholic Young Men's Society.

Newspaper correspondence has continued without any abetement in the month just closed. A correspondence between Mr Philip Snowden and Mr J. O'D. Derrick was published in the Glasgow Evening News and Daily Record. In the latter newspaper the Secretary had a letter inspired by a leaderette on the Agricultural Question. Mr Alexander Campbell had an explanatory article in the Kilmarnock Standard, Mr Alexander Mackendrick opened out once more in the Scots Observer, as did Mr A. S. Munsie in the Scottish Farmer. Holding their own, or more, in the newspaper line were Mr John Peter and Mr A. J. Mace, the former in Edinburgh, and the latter in Dumbartonshire papers.

YORKS AND NORTHERN LEAGUE: F. Skirrow, Secretary, Compton Buildings, Bow Street, Keighley.

Meetings addressed since our last report have been as follows :--

The Secretary addressed the Liverpool League. 14th Sept. William Thomson, J.P., Otley W.C.G. 15th

A. W. Dakers, Cox Lodge, Newcastle W.C.G. 20th A. W. Dakers, Bronkburn Street, Newcastle, 27 21st $\mathbf{W}.\mathbf{C}.\mathbf{G}$

A. W. Dakers, Walker, Newcastle, W.C.G. A. W. Dakers, Whitehall Road, Newcastle, 22nd ;, 26th

A. W. Dakers, Heaton Road, Newcastle, 3rd Oct. w.c.G.

Ashley Mitchell, Lecture Hall, Crotono Club, 11th Keighley.

The Secretary, Keighley B., W. Ed. League. 18th4. A. W. Dakers, Elswick, Newcastle, W.C.G. 18th

20th

th ,, The Secretary, Netherton, W.C.G.
Press Correspondence: "Fésole" had a letter in Bank Officer for October. The Secretary had letters in Yorkshare Post on 5th, 11th and 17th October.

Messrs Ashley Mitchell and A. W. Madsen addressed a "Liberal Conference" at Thurlstone on 15th October.

There were several Press reports in local daily and weekly papers of Mr Ashley Mitchell's speech at Keighley on the subject of "Modern Economic Problems," one of the best appearing in the Keighley News, 15th Octobe;

"Having dealt with other modern problems, Mr Mitchell concluded by dealing with what he believed to be the only real solution—the taxation of land values. The solution of our problems, he said, was staring us in the face. We had to break the land monopoly, and that could be dene by taxing land values. Huge tracts of land were lying idle, and building sites were held until their values were forced up to enormous prices, with the result that enterprise was discouraged. The speaker gave some of the most glaring examples of this kind of thing, and concluded by urging the need for spreading a knowledge of the principles of

land value taxation." at land for allotments was brought up by one

of the speakers in the subsequent discussion. A vote of thanks was given the speaker on the motion of Mr John Archer, seconded by Mr Wm. Coleman.

Bradford and Keighley Town Councils have each discussed the rating of land values and thereby awakened much local thought on the question. Members of the League are urged to take full advantage of this municipal action. They know where to obtain the necessary literature on the question, for friend and foe alike. Let us maintain and extend neighbourly conversations on the urgency of raising local revenue from the communal value of the

MANCHESTER LEAGUE: Arthur H. Weller, J.P., Secretary, 5, Cross Street, Manchester.

As announced in the League Notes last month, the Secretary of the League is a candidate for election to the Moss Side West Ward, Manchester City Council. Ho is described as a candidate with a policy—"The unrating of homes and industry and the rating of land values."
As the Manchester Evening News says: "On this subject he is an expert." In his modest, clear and uncompromising address to the Electors, our candidate says:-

"It is sometimes said that the advocates of Land-Values Taxation place too much emphasis on this policy; that there are other important questions, such as housing, and work and maintenance for the unemployed. Such objections come from people who do not realize the nature of the policy and its far-reaching effects. The Taxation of Land Values is not a mere fiscal reform, but a method by which equal rights can be secured. Trade depression, unemployment and poverty are the evil fruits of an iniquitous land system, and these evils are aggravated by the present method of local taxation which penalizes industry and rewards monopoly. Public expenditure on poverty would rapidly fall if our rating system did not penalize industry. It is because I am convinced that the first step towards better social conditions is a just system of taxation that I am fighting on this issue. do not overlook the other questions that come before the City Council; I only put first things first in the order of importance, and try to include others to do the same;"

Mr D. J. J. Owen is acting as Election Agent, and every ounce of strength is being put into the contest. Meetings are addressed by the Candidate and other speakers nightly, election literature is in circulation; and the ward is alive with talk on land monopoly, employment, housing, wages, etc. The campaign has its platform firmly fixed on the land and the vacant sites of Manchester have a place in the argument. Mr Weller and his keen supporters can be warmly cheered in their progress towards good government by all municipal reformets who would get to the bottom question a radical alteration in our method of (Editor "L. & L.") raising local revenue.

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

Councillor G. F. Sawyer, Labour member for the Duddeston and Nechells Ward for the past six years in the Birmingham City Council, is standing for re-election this November. He is a tower of strength for the land values movement in the Midlands, and his return is confidently expected. His address to the electors strongly urges the case for land value rating. "Unemployment," he says, "in our city value rating. is still bad and, like the playing field and housing problem, cannot be solved as long as rich landowners are permitted to withhold land from good use, and when someone wants to build on it charge an extortionate price for it; this is why we cannot build to let at a rent a working man can afford to pay. Rate land values, whether used or not, so that the landowner will have to pay on his ground rents and idle land, this will force all land into the market at a more reasonable price and enable the Council to reduce the rate I have tried my best from time to time to get the Council to apply for Parliamentary power to raise land values, but have not succeeded up to now because the majority of the Unionist Councillors are friends of the ground landowners."

Mr G. C. Houghton, the founder of the Sparkbrook and

Balsall Heath Rating Reform League, is putting up an excellent fight as municipal candidate. He has had the greatly appreciated help of Mr Ashley Mitchell (Huddensfield), Messrs John Paul and A. W. Madsen (London), and of Mr Arthur Weiler, J.P. (Manchester); who delivered valuable addresses at ward meetings. Mr Houghton urges the rating of land values as the only solution of the 16s. in the pound rates on houses and business premises.

On 21st October a special meeting of the Management Committee was called, with friends, to welcome Mr Paul and Mr Madsen, and all were greatly encouraged by the reports of progress given by the visitors. The Secretary reported that the Rating of Land Values was included in the policy of the Labour candidates in Birmingham.

Mr J. Bush, one of the League Committee, was a Liberal candidate at Smethwick and made our reform the chief

item in his policy.

At a meeting of the Birmingham City Council on 1st October a report was received from the Rating and Valuation Committee, making various recommendations. Councillor Sawyer said he feared that more rates would have to come from the working classes, and he would like the assurance that any revaluation would not impose any additional burden upon workmen's dwellings. He also would like to know whether the rating and valuation committee had considered the question of "tapping the value going into the pockets of ground landlords"? Alderman Williams, replying to the discussion, said with regard to the question of land valuation raised by Mr Sawyer that the Committee were going into the whole matter, and when they had all the information it was possible to obtain, they would bring a report before the Council for their consideration.

The Secretary has had frequent letters in the Birmingham Gazette and the Town Crier, and Mr G. G. Houghton has conducted a prolonged correspondence in the Birmingham Mail. Our members are invited to make use of every apportunity to join in the effective Press propaganda that can be made through a timely "Letter to the Editor."

The recent sale of a central freehold block of retail shops and offices at the corner of Temple Street and Cherry Street provides further evidence of Birmingham land value. The property covers 260 square yards, and the purchase price was £26,500. Allowing for the value of the buildings; the land appears to have been sold at the rate of about £250,000 per acre.

The Town Crier, Birmingham's Labour Weekly, had a telling article in its issue of 21st October on "The Truth about Labour and the Rates," written by Mr George Horwill. We welcome this manifeste for its demand for land value rating and its exposition of the case. "The rating system proposed by the Labour Party would permit rates to be levied on the site value of the land."

WELSH LEAGÜÉ: Eustace A. Davies, Hon. Secretary, 14, Pembroke Terrace, Cardiff.

The conference of South Wales Rating Authorities to consider the Cardiff City Council Resolution has not yet been convened, but the matter has again been raised at the Cardiff City Council and the instructions to the Lord Mayor to convene a special conference have again been issued. It appears to have been a misunderstanding on the Lord Mayor's part that no action up till that time had been taken.

We are informed by Mr T. C. Morris, a prominent Labour man who is a member of our League, that the Labour Candidates at the forthcoming Cardiff Municipal Election have decided to espouse the cause of Land Values Rating as part of their programme. We propose issuing questions as usual to all the Cardiff Candidates, and will report fully in next month's issue.

Dr Black Jones of Builth Wells has kindly supplied us with reprints from the Brecon and Radnor Express, giving the report of his speech at the Liberal Summer School at Llandrindod Wells on the 26th July last (copy herewith). It is a useful leaflet, and we are sending our copies to Liberal organizers in this Area.

On the 12th October an important meeting of Cardiff Ratepayers was held at the Engineers' Institute, and we took the opportunity of distributing to those attending The United Committee's leaflet "A Tale of Two Cities."

he United Committee's leanet "A lake of Lwo Unies." At the request of Mr T. C. Morris, we have sent Mr Sid Cadogan, Secretary of the Rhondda West Divisional Labour Party, a parcel of our literature, and Mr Cadogan has replied stating that he is greatly interested in the land value question and will peruse the literature with care. This should strengthen our movement in the Rhondda Valley.

A Liberal Meeting was held at Maesteg on 29th September last, and the organizer, Mr Ithel D. Thomas, Hon. Secretary of the Ogmore Division, took a quantity of our free literature

for distribution at the meeting.

Amongst new members recently enrolled are Councillor McCale of the Cardiff City Council, and Mr. Macintosh, Chairman of the Cardiff Branch of the N.L.Y.L.

Acting on a suggestion thrown out by Dr Taylor at our last Executive Meeting, we have circularized most of the Cardiff churches, and we hope that as a result meetings with Literary and Debating Societies connected therewith will be arranged.

The following meetings have been addressed:—

22nd Sept. Splott, Cardiff, Second Women's Labour Party. Captain Saw.

29th , Cathays, Cardiff, Women's Co-op. Guild. Hon. Secretary.

Oct. Ystrad Mynach Women's Co-op. Guild. Captain Saw.

18th , Woodville Road, Cardiff, Baptist Chirch Young People's Fellowship. Hon. Sec.

We are pleased to be able to add that the Cardiff Labour Party are making use of Captain Saw's services as a speaker, and we extract the following from a communication received from Captain Saw:—

"At Lianishen Street Institute on Sunday I had the floor for an hour, and am speaking on our subject at all election meetings. This afternoon (18th October), at the Labour Hall, Grange, and also on the 14th at Court Road Schools. I find electors greatly interested."

We are in touch with Professor Roberts with a view to restarting the Study Circle. Finally, we are glad to record good Press letters by Mr C. A. Gardner and Captain Saw.

LIVERPOOL LEAGUE: F. R. Jones, Hon. Secretary, 42, Stanley Park Avenue, N., Queen's Drive, Liverpool, N.

The following organizations have been addressed by our speakers:—

4th Oct. Dingle Co-op. Joint Guild. Mr E. J. Brierley. 12th , Princes Park Co-op. Women's Guild. Mr E. J. McManus.

13th , League for Restoration of Liberty. Mr E. J. Brierley.

17th , Crosby Labour Party. Secretary.

18th ,, Toxteth Co-op. Men's Guild. Mr É. J. Brierley.

18th ,, League of Young Liberals Reform Club.

Secretary.

There was a useful Press report of this last.

The following addresses have been arranged in the near future:—

3rd Nov. Birkenhead Women Citizens' Union. Mr E. J. McManus.

22nd ,, Toxteth Co-op. Men's Guild. Mr E. J. McManus.

22nd , Oakfield Co-op. Women's Guild. Secretary. 30th , Birkenhead South End Co-op. Men's Guild. Mr E. J. Brierley.

lst Dec. New Ferry Liberal Club, Babington Road. Secretary.

12th ,, Crosby Labour Party, 95, Liverpool Road. Mr E. J. McManus.

16th " Liverpool Fabian Society, Grenville Café, Tithebarn Street. Secretary. 19th " Fairfield Liberal Club, Shiel Road. Secretary.

On 12th October, at our weekly gathering at the White Café, Cook Street, we had the pleasure of being addressed by Mr J. W. S. Callie, the former Editor of the Financial Reform Almanac. He treated most interestingly the historical aspects of our movement, and a keen discussion followed. He will address us again on 23rd November on "Socialism."

On 19th October we were addressed by Mr W.

McGuinness, one of our oldest members, who demonstrated his mastery of all aspects of our reform in a most interesting analysis of the attitude of the working man towards social, problems and political parties. Mr McGuinness is soon to be called on again to draw on his store of knowledge and profound judgments for the benefit of our members.

On 2nd November we shall have the pleasure of hearing Mr Canning, one of the well-known veterans of the Manchester League, and, on 9th November, Mr Baier, the paster of the Positivist Church, who is also one of our members. It is urged upon all interested in our movement to make efforts to attend our weekly meetings in the White Café, and to bring friends to be convinced and enrolled.

Mr J. R. Hobhouse, adopted as Liberal candidate for the Wavertree West Ward in the Liverpool Municipal elections, opened his campaign on 27th September. He advocated the rating of site values. This policy, he said (Liverpool Post, 29th September), would have the advantage of making unused land pay rates as well as land usefully employed, and would encourage landlords not to keep houses empty for sale when tenants by the dozen were clamouring for them. On the outskirts of the big cities the landlords would have to declare the value of their land and pay rates on that valuation. If the city wanted the land for roads, schools, housing, or any other purpose, the land would be acquired at the same valuation. At present the landlord paid rates on an agricultural value of, say, £40 per acre, but would only sell at building value, which might be up to £1,000 per acre.

Mr Hobhouse represented the Wavertree West Ward in 1923-24. He is a partner in the Blue Funnel Line, and Chairman of the Liverpool Branch of the Overseas League.

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

On 3rd October, at the John Pile Memorial Rooms, members of the League had their regular monthly meeting. Mr F. Satterthwaite, who presided, introduced a discussion on the economic effects of taxing land values.

On 9th October Mr J. H. McGuigan attended the Sunday Lecture Society and took the place of the advertised lecturer, who was not able to be present. Mr McGuigan spoke on "The Distribution of the Products of Labour," and an interesting discussion followed,

An economic class has been formed in Portsmouth under the auspices of the Workers' Educational Association. Mr McGuigan has joined in order to get into touch with the people interested. The lecturer has already revealed his position by criticising the Single Tax adversely and favouring land nationalization. Mr McGuigan had "something to say" on those matters, and means to do what he can (as a student) in helping to teach this class.

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

Bailie Jas. MacDonald is retiring in November from the Inverness Town Council after ten years' faithful service. He has done good work and was the means of getting nearly the whole of the Council on his side for the new system of rating, and although the various national Governments have not yet adopted it, there are sure signs in the horizon that in the near future it will become a burning question, and then the politicians will come down on the side of the people. When that day comes Bailie MacDonald will be remembered as one of the pioneers of the movement for land value rating.

The Inverness Courier of the 18th October had an article on "Burden of Taxation," in course of which it says: "There is wealth of evidence that the great industries which are suffering serious loss are penalized by the burdens of rates and taxes. Taxpayers and ratepayers, however, have not yet taken action to ensure that there shall be immediate and drastic economizing."

"Drastic economising" may be very good, but there is a better scheme whereby there could be a more equitable distribution of the burden. When taxpayers and ratepayers take action they would be well-advised to insist upon their Governments making the change in the annual Budget.

Governments making the change in the annual Budget. "Economist" had some letters in the *Highland News* explaining how "wages could be raised."

RECENT PRESS CORRESPONDENCE

The newspaper cuttings that come to us by every post show in a gratifying way the sustained activities of our correspondents on promoting through the Press a wider knowledge of land value taxation and free trade in all their bearings.

One of the most diligent workers in this field is Mr John Caldwell of West Kilbride, who has a column every week in the Ardrossan Herald. Frequently he has two letters in one issue of the paper, so that while advancing his case he can also turn to reply to this or that opponent or critic of the policy he advocates. Mr. Caldwell's articles and correspondence in the Ardrossan Herald since the beginning of August would, if printed, make a bulky and very informing pamphlet.

A number of cuttings have reached us of the correspondence that has passed between Mr J. O. Derrick and Mr Philip Snowden, M.P., arising out of an article that appeared in the *Irish Weekly* of 8th October. Mr Snowden's declaration that he is in favour of the taxation of economic rent, and that this policy was never more urgent than now, is printed in another column. Mr Derrick has been able to give publicity to Mr Snowden's statement in Glasgow and other Scottish newspapers, and it has been widely noticed in the Press throughout the country.

In the Yorkshire papers many of our correspondents have been active. For example, Mr J. K. Musgrave, who had a prolonged controversy recently in the Yorkshire Observer arising out of the discussion on land value rating in the Bradford City Council. The step taken by the Sheffield City Council to inquire into and report upon land value rating has promoted some good correspondence in the Sheffield Telegraph, one of the contributors being Mr William Craven. In the Yorkshire Post the Free Trade question has been up for discussion, and Mr Fred Skirrel has ably sustained the case for real free trade and the land value taxation in several well-placed letters. The Keighley News is seldom without a letter advocating our policy, and in the issue of 8th October, "Nota Bene" explains how good roads maintain the value of land, and how, under present conditions, the landowners benefit financially at the cost of the general ratepayer:

In Lancashire, Mr D. J. J. Owen has been contributing a series of articles to the Manchester City News on systematic methods of valuing land apart from improvements, showing the use of land value maps and the importance of publicity in the work. In the Manchester Guardian Mr Owen had a letter on land value taxation as applied to agricultural land. In the same paper Mr E. M. Ginders wrote showing how all reliefs given in the way of reduced rates and taxes on agricultural land have registered themselves in higher land values. In the Co-operative News "Thorough" points to the absurdity of an attempt to draw a line between "urban" and "rural" land that has been made in the recent programmes of both Liberal and Labour Parties.

In the Midlands, Mr G. G. Houghton, Mr. Chapman Wright and others have frequent letters in the Birmingham daily and weekly papers.

In G.K.'s Weekly of 15th October a Scottish correspondent with the pseudonym "Irish-Glaswegian" effectively follows up Mr Lester's two recent articles in the same journal. "Land Value Rating" is the subject of a letter by Mr F. K. Jeffery in the South Wales News.

Col. Josiah C. Wedgwood, M.P., had a specially contributed article in a recent issue of the Sheffield Co-operator. We were glad also to notice letters by Mr H. H. Pain in the Bexhill Observer; by Mr G. Linskill in the Grimsby Telegraph and the Grimsby News; by "Fesole" in the Bank Officer, and by "Economist" in the Highland News.

Mr Alexander Mackendrick, in a long letter to the Scots Observer, answers a correspondent, "Christian Socialist," on his own ground.

A comprehensive yet concise article by Mr Alexander Campbell occupies the whole column in the *Kilmarnock Standard*, and is devoted to a positive exposition of land value taxation.

An all too gentle hint in a leading article in the *Edinburgh Evening News* that land value rating should be an issue in the municipal elections called for good letters by "A Follower of Henry George," and by the Hon. Secretary

of the Edinburgh League. The Edinburgh Evening Despatch gives place to a letter from Mr J. O'Dorrick, reporting the progress and results of land value rating in Australia, Africa and other countries.

As is mentioned in the Scottish League news, letters have been written also by Mr Wm. Reid in the Daily Record, by Mr John Peter in Edinburgh papers, and by

Mr A. J. Mace in the Dumbartonshire Press.

We should be glad to be kept in intimate touch with the good work our active Press Correspondents are doing. There are many more that should be mentioned; but we can only make a record from the information that comes to hand. We again invite readers who are taking part in this campaign or who notice a useful letter or article to make sure we receive newspaper cuttings of all such matter published.

THE MUNICIPAL CAMPAIGN STOKE-ON-TRENT

A strenuous campaign has been carried out in the Stoke-on-Trent Municipal Elections, where, in No. I Ward, Councillor Andrew MacLaren, M.P., has been returned unopposed.

Councillor Austin Brook, for six years a member of the Council, fought a vigorous campaign in No. 8 Ward.

The Rating of Land Values held a foremost place in the Election addresses of all the Labour candidates. Effective work was done in the contest by the distribution from house to house of several thousands of the United Committee's new leaflet, "A Tale of Two Cities," print of which appeared in the August issue of Land & Liberty.

STOCKPORT

Mr Wm. Noble, as retiring Councillor, has contested the Reddish South Ward in the Labour interest. In his Address to the Electors, Mr Noble claims to have been faithful to his trust during his term of office, and declares:—

"I have frequently drawn attention in the Council to the monstrously exorbitant prices which have had to be paid by the town for plots of land required for improvements. There is no remedy for this evil under our present rating system, nor will land for housing be available at an economic price while we rate houses and allow idle land to

escape rates.

"All houses and other improvements should be free from rates. This would immediately reduce the weekly cost of a home by one-third. About half the area of Stockport is held idle under the pretext that it is agricultural land, while great masses of our people droop in slums and overcrowded areas. Because this land is not put to its proper use it escaped with a mere total of £509 for the year 1926-27, while the householders and other users of land in the borough paid the enormous sum of £357,940 in rates.

"Rate land on its true value and it will be forced into use for the erection of houses and for industry. Overcrowding and bad trade will disappear. Land must be forced into use. In Reddish South Ward, if the people were spread out there would be only eight to the acre. Through land monopoly, great stretches of land are idle, while the people are crowded together in large areas to

over eighty to the acre."

CAMBRIDGE

Mr A. H. Peake of Cambridge University, who was a member of the Cambridge Town Council for the Ward of Cambridge Without from 1912 to 1922, has stood as independent candidate for the same Ward in the November elections. He has made an active campaign for land value rating, and in his address to the electors he states the case as follows:—

"Our rating system is one of the worst methods of raising revenue known to civilization. On unused land nothing is paid; fully-used land is heavily assessed, together with all the improvements thereon. This is a direct incentive to the withholding of land from use. It tends to increase the price of all land, and forms a hindrance to its use for all purposes, whether for allotments, house building, or business and industry.

"My experience on the assessment committee and for four years as an overseer, has confirmed my conviction that our rating system directly aggravates housing and unemployment problems.

"In this country town councils have, as yet, no choice in the method of raising their funds. Many local authorities have, however, petitioned the Government so to reform the rating law, as to permit the raising of some portion of their revenue by a tax on land values. This proposed change in the law has had the support of prominent states.

men of all parties.

"Abroad, many towns have adopted this reform, and wherever this course has been followed, many former opponents of the scheme have become enthusiastic adherents. In the Colonies several towns raise practically the whole of their municipal revenue by taxes on the capital value of land. This system considerably reduces the rates for the great majority of householders.

"At the present time a number of town councils have this question under consideration. I hope the Cambridge Town Council will soon be one of these. I intend to continue to draw attention to the importance of this reform, and I ask you to join me in the fight for more just rating laws."

SMETHWICK

Mr John Bush, member of the Executive of the Midland Land Values League, stood as candidate in the Liberal interest for the Soho Ward in the Municipal Elections. He put land value rating in the forefront of his programme, and made a vigorous campaign for that policy. In his

address to the electors, he states:

"To deal effectively with Housing and Unemployment, Municipal Councils should insist on Parliament granting power to local authorities to rate land values. At present landowners escape their just share of local rates, while exacting a heavy toll from trade and industry. Land Values are created by the people, and should be taxed for the benefit of the people. The removal of the heavy burden of our present unjust rating system from houses, shops, factories and useful industry generally, and the rating of community-created land values instead, would bring land into the market at a fair price for housing and development, give an enormous impetus to trade and create a huge demand for labour in every direction."

RIDMINGHAM

The contest in the Sparkbrook Ward, where Mr G. G. Houghton came forward as independent candidate, provided the opportunity for much effective propaganda, following up the campaign of the Sparkbrook and Balsall Heath Rating Reform League which has already collected the signatures of 1,400 residents to a petition in favour of land value rating. Mr Houghton has taken the lead in this educational effort, and his election campaign has been wholly devoted to it through his meetings and the distribution of informing literature. His election address was circulated to all ratepayers in the form of a neatly-printed 12-page booklet, from which the following passages are extracts:—

"The Land Monopolists of Birmingham appropriate from the people an estimated sum of six million pounds every year, which is continually increasing. This is equal to about 11s. 6d. per week from every Birmingham family of five persons, the payment being made partly in higher rent and partly in higher cost of food, clothing, etc., thus reducing the purchasing power of every household. My contention is that the landowners, who collect such a large sum, should at least be compelled to make a substantial contribution towards the public services, and thus reduce the rates charged to the industrial community.

OUR ROADWAYS

"Owing to the rapidly increasing use of motor vehicles the streets of our city are fast reaching a condition of intolerable congestion. Under our present system the owners of land needed for widening, etc., will be able to take advantage of this position by demanding a previously unheard of price from the Corporation—thus from the people. The Rating of Community-created Land Values would prevent the appropriating to themselves of a value that the Landowners have played no part in producing, and by relieving production from rates the purchasing



power of the producer would be increased.

The Housing Question

"The houses built by the Municipalities, while being too expensive for the average working man, have been built at a loss to the rate- and tax-payers of a capital sum of £100 per house, besides annual charges which must be borne by the people in decreased purchasing power. They were supposed to be for the Housing of the Working Classes, but being, for the most part, too expensive, we have the anomalous position that foremen, chief clerks, and the better-to-do artisans are living in houses at the cost of their less fortunate fellow men. The rating of building land, whether used or not, and the unrating of houses, would render a continuance of the subsidy quite unnecessary—provide the type of house that the people need, and provide these in sufficient numbers."

POOLE

Mr A. E. Little, District Organizer of the Workers' Union and lately Secretary of the Yeovil Labour Party, stood as Labour candidate in the numicipal elections for the No. 4 Ward in Poole, Dorset. In his Address to the Electors he states:—

"The present rating system presses hardly upon the professional, business, and working classes alike and I think that a more equitable system is long overque. I strongly favour the rating of land values. Every development and improvement in our town and every increase in population has the effect of making land in the Borough more valuable. This increased value which is solely created by the activities of the community-is at present appropriated by landowners and speculators. Pieces of land-becoming increasingly valuable-are kept idle or only partially used, and contribute little or nothing to the rates. This is most unfair and the rating of all land-used and unused alike—on its actual value would not only permit some relief in the rates on dwelling-houses and business premises, it would return to the community some of the 'unearned increment' by which at present a section of the community grow wealthy at the expense of their fellow citizens, and would in addition have the effect of cheapening land for housing, business purposes or for any public use.

We offer our hearty congratulations to Mr John Brentnall, B.Sc., member of the Manchester Land Values League, who was elected Labour Councillor for the Mandley Park Ward of Salford at a by-election on 19th October. He had a majority of 130 in a total poll of 3,440.

We compliment Dr W. Black Jones, J.P., on his informing statement on the taxation of land values for national and local purposes which, under the heading "Liberal Land Policy" (it is an appeal to the Liberal Party) appeared as a special article in the Brecon and Radnor Express of 4th August. This article has since been reprinted as a leaflet for general distribution.

On Friday, 11th November, at 7.30 p.m., at the "Devereux," off Essex Street, Strand, London, Mr W. R. Lester, M.A., will address the Distributist League (the G. K.'s Weekly organisation) on the Single Tax. Readers of Land & Liberty are invited. On Friday, 18th November, at 8 p.m., Mr A. W. Madsen, B.Sc., will speak at the Putney Literary and Debating Society, Taylor's Hall, Putney High Street, on the subject: "Is any Country Overpopulated?"

Mr Jakob E. Lange, in a letter to us sent from Denmark on his return from his recent visit to the United States, writes: "We had a beautiful passage, thus terminating in a happy way a most interesting trip, remarkable for the great interest shown in all circles for Denmark and the Danish peasantry. To me personally, of course, it was of the highest interest to meet the veterans of the old Henry George army, known to me for years and years by their writings and deeds, men like F. C. Howe, Louis F. Post (and Mrs Post), Hamlin Garland, etc."

THE INTERNATIONAL UNION FOR LAND VALUE TAXATION AND FREE TRADE

11, Tothill Street, London, S.W.1

All readers of this journal are reminded that the next International Conference to promote Land Value Taxation and Free Trade will be held in Edinburgh in July, 1929. Our announcement made last month has been welcomed by many correspondents and already we have assurances of attendance from numerous centres in Great Britain and from the United States, Norway, Germany, Austria, Belgium and France. Membership of the Conference is open to all enrolled members of the International Union. We invite the interest and co-operation of all concerned as we prepare for what we anticipate will be the greatest world conference of Henry George adherents that has yet been held.

The new print, in paraphlet form, of our Memorandum to the World Economic Conference in Geneva is now ready for circulation through the good offices of all members and friends of the Union. This publication in more handy form has been decided upon in response to many urgent requests. The pamphlet is available at 2d. per copy, or 12s. per 100, post free.

We have been glad to receive a number of copies of the reprint of the Geneva Memorandum published by the American Free Trade League. This notable commendation of the Memorandum was mentioned in our notes of last month. It has brought our message into circles that we could not have hoped otherwise to reach. It has promoted some interesting inquiries as to the aims and objects of the Union and has brought several new recruits to our membership roll.

Mr Carl Marfels, of Neckargemund, Germany, member of the Committee of the Union, left Bremen on 14th October for the United States, where he will spend about a month on important private business. As our readers know, Mr Marfels is a profound student and carnest advocate of the Henry George doctrine. In his long and active business career he has made many eminent contributions to the literature on the subject, notably while Editor for many years of the German Watch and Clockmakers' Journal. Some of his writings and editorials are put together in a book entitled Philosophic and Economic Talks, as to which it will be difficult to find anything that states the case for our principle and policy more simply and more ably, if we except the works of Henry George himself. This is high praise, but it is deserved.

Last year Mr Carl Mariels published on his own account a 16-page pamphlet entitled "The Real Cause of Unemployment and the Economic Crisis," striking passages from which we should be tempted to translate and reproduce if only we had the space available.

The most recent statement written by Mr Marfels is an article, "The Riddle of the Modern Sphinx," appearing in the Jubileo number of the West German Watchmakers' an Goldsmiths' Journal, published in Cologne, 27th October. An earnest appeal is made to the reader to interest himself in the International Union for Land Value Taxation and Free Trade and to study the works of Henry George.

We quote a brief extract from the opening paragraphs:--

"Our economic development has reached a stage that must cause the greatest concern to every thinking person. In spite of the incredible scientific and technical progress that ought to make easier the provision of our needs, the struggle for existence becomes more and more difficult. Should not every advance be followed by the easier conditions of life? Does not every new invention mean a saving of time which should lead to an increase in the production of wealth and to an improvement in social conditions? Instead of this, the contrary holds good. The earnings of the mass of the people, measured in goods,

have seriously declined and their standard of life has fallen considerably as compared with the pre-war period. Great numbers of the people are living at mere subsistence level."

"But the most incomprehensible riddle faces us on this reflection: Labour is the only producer of food, clothes and shelter and of all other wealth. How, then, is it that throughout the world millions of people willing to work can find no work, in other words, have no chance of producing the means of life and other wealth, while at the same time there is widespread poverty and misery and everywhere a dearth of the products of labour? This is the question of paramount importance and the failure to answer it will lead mankind into a frightful abyse, of the terrors of which an upheaval like the Russian revolution can give us but the faintest conception."

The solution of the riddle, as it is revealed in *Progress* and *Poverty*, is set forth with perfect candour to the reader.

We are pleased to announce that on invitation membership of Committee of the Union has been cordially accepted by Mr George E. Evans (United States of America), the President of the Henry George Foundation; Mr A. Daudé-Bancel (France), the Secretary of the French Ligue pour la Réforme Foncière; and Mr Ingjald Nissen (Norway), the President of the Norwegian Land Values and Free Trade League.

In his inspiring address on "The Henry George Movement in Foreign Lands," delivered on the day of his return home from Europe at the Henry George Memorial Congress on 14th September, in New York, our President, Mr Charles O'Connor Hennessy, spoke of the pleasant hours he and his party spent in company with Mr C. Bramsnaes, ex-Finance Minister of Denmark, on the train journey from Aarhus to Hamburg. Mr Bramsnaes, whose interest in and devotion to Land Value Taxation and Free Trade is known to our readers, was on the way to Paris to attend the 24th Congress of the Interparliamentary Union. He had received our Memorandum to the Geneva Economic Conference and, expressing a high opinion of it, wished to see it distributed at the Congress in Paris. The necessary quantities in English, French and German were despatched, and we have since heard from Mr C. L. Lange, the Secretary-General of the Inter parliamentary Union (5, Place Claparède, Geneva) that all the copies were placed at the disposal of the members present.

Mr Halfdan Hansen of Bergen, member of Committee, has contributed a little masterpiece to the literature of the movement in his pamphlet The Renaissance of Liberatism—the Emancipation of Labour, now being sold and distributed by the Norwegian League. In crisp and terse paragraphs that hold the reader's attention throughout Mr Hansen deals with the past achievements of Liberal thought, and shows there can be no faltering in the advancate economic freedom if there is to be any revival of real Liberalism now. The argument for Land Value Taxation and Free Trade is brilliantly stated. Henry George is named as the greatest of the liberators, and in this tribute to him and his work a fine passage is quoted from the obituary notice which in 1897 appeared in the distinguished journal Kringsjaa (literally The Reviewer) from the pen of its editor, the eminent writer, Tambs Lyche.

Mr Pavlos Giannelia, member of the Committee of the Union, attended the International Congress on Horticulture in Vienna on 22nd September. He addressed the Congress, speaking as the representative of the Greek Government at the International Conference in Copenhagen last year. An International Horticultural Bureau had been proposed and he suggested it should get into association not only with the International Agricultural Institute in Rome but also with the International Union for Land Value Taxation and Free Trade in London. Let them not say that Land Value Taxation and Free Trade had nothing to do with horticulture. It was of the greatest importance to market gardening that every suitable piece of land should be made available on the best possible terms. It was to the interest of market gardening that every barrier should be removed

that caused land to be withheld from labour and industry. He said to the Protectionists: "Let us have no protective tariff, because the number of those who think to get more for their products with the help of a tariff is very much less than those who have to pay more, not only for the imported goods, but also for home products, the price of which is equally raised through the tariff. The increased profits expected by those who think they are protected is cancelled out by the general increase in the price of everything." To Free Traders he said, "Do not look only at the tariff barriers our neighbours erect against us to the hurt of our export trade; consider also how we erect internal barriers against every phase of production, actual tariff walls in the form of indirect or direct taxes on labour, capital and consumption." Therefore he repeated his request that the proposed International Horticultural Bureau should affiliate to the International Union for Land Value Taxation and Free Trade.

We welcome the September-October number of The Square Deal published in Toronto and notice with pleasure the long extract printed from our Geneva Memorandum. As reported elsewhere, the Canadian movement was represented at the Henry George Memorial Congress in New York, 12th to 14th September, by Mrs Christine Ross Barker, and Messrs A. W. Roebuck and Alan C. Thompson.

Our report of the events connected with the Committee meetings of the Union in Denmark in August omitted reference to Dr Otto Karutz's visit to Odense, where he made a particular study of the typical small holdings established in the vicinity (at Nislevgaard) under the provisions of the law of October, 1919. The influential Radical newspaper Fyns Venstreblad of 19th August, published in Odense, gave considerable space to an interview with Dr Karutz and made it the subject of a leading article. Dr Karutz explained how important it was to the German small holdings movement that they should understand what had been done in Denmark, with regard to these special small holdings, the land being held at rents revisable with every periodic valuation and under a system whereby the holder had all the rights of freshold, land value apart from improvements going to the community.

VANCOUVER (Reuter Telegram).—A man who many years ago refused to throw in a set of harness with a team of horses for a site in the present city of Winnipeg, which was recently valued at 20,000,000 dollars (£4,000,000), has died here at the age of 90. He was Mr. James Clandenning, and the site in question was twenty acres around what is now the intersection of Main Street and Portag Avenue.—London "Evening Standard," 11th October.

People who bought plots of land at Hollywood for £100 some 12 years ago have found that it has proved a very profitable speculation. These plots are now worth £20,000, and many prospective film actors have made large fortunes in this way.—London "Evening Standard," 11th October.

The Brisbane Daily Mail, 19th May, reports the case of a slum property demolished by fire. The City Council had notified the owner to demolish it forthwith. No action was taken and a party from the Council's Health Department called along one day and put a match to the structure. A correspondent writes: This is how slums are abolished in Australia.

The Annual Report of the New South Wales Free Trade and Land Values League, 1926-27, submitted by Mr Huie, tells of a strenuous year's work. Last year four wireless addresses were given on the question and its relationship to trade social progress. Other four addresses were delivered this year which will be published in the Standard from time to time.

INTERNATIONAL NEWS

AMERICA

Henry George Memorial Congress

As we go to press we have received the September-October issue of Land and Freedom. It is a production of remarkable excellence, and the editor, Mr Joseph Dana Miller, is to be highly complimented. Its 32 very interesting pages are almost wholly devoted to an account of the proceedings at the Henry George Memorial Congress, held in New York on 12th, 13th and 14th

September, at the Hotel Pennsylvania.

We are assured by Land and Freedom that the Congress will not soon be forgotten by those fortunate enough to be present. "No more successful convention has been held in this city in many a long year; it was a brilliant and representative gathering of the faithful from many States; many of the addresses were of a high order of merit and some were eloquently delivered." This opinion of the Congress is confirmed in a number of letters we have received from friends present who wrote in terms of great enthusiasm. The chief organisers of the Congress (Mr George E. Evans and Mr Percy R. Williams, President and Secretary respectively of the Henry George Foundation) are to be warmly congratulated on the outstanding success achieved.

The following message, sent by cable from our offices in Tothill Street, was read by Mr Fred C. Leubuscher and greeted with enthusiastic applause: "Georgeists of the British United Committee and the International Union for Land Value Taxation and Free Trade send fraternal greetings to American brethren and ask Senator Hennessy to tell the inspiring story of world progress."

The programme shows there were 12 sessions and gatherings, including formal luncheons, a banquet and Memorial Exercises at the tomb of Henry George. It was in a real sense an International gathering, with not only the United States, but also Canada, Denmark,

China and Mexico represented.

At the public meeting on the evening of 12th September the Hon. Charles O'Connor Hennessy, President of the International Union, attended, having just arrived home from his recent European tour. He delivered an address on "The Henry George Movement in Foreign Lands," which made a deep impression on his audience. At the same session Mr Jakob E. Lange, who has been visiting the United States, spoke on "Henry George and Denmark"; and with him was Mrs Signe Björner of Denmark, who, like Mr Hennessy, had only just arrived from Europe. Mrs Björner addressed the Congress on "The Growth of Georgeism in Europe."

Among the many others who took part in this memorable Congress we notice Dr W. E. Macklin, Nankin, China, the translator of Progress and Poverty into Chinese; Jose Miguel Bejarano, Secretary of the Mexican Chamber of Commerce of United States; Hon. Lawson Purdy and Hamlin Garland, New York; George H. Duncan, Member of the New Hampshire House of Representatives; Hon. Edward Polak, New York; Mrs. Anna George de Mille, New York; Will Atkinson, New York, son-in-law of Henry George; Hon. George L. Record, Jersey City; Alfred M. Chandler, Newark, New Jersey; A. W. Roebuck, Alan C. Thompson, and Mrs. Christine Ross Barker, Toronto, Canada; Hon. Samuel Seabury, New York; Bolton Hall, New York; Rev. James O. S. Huntingdon, West Park, New York; Dr Mark Milliken, Hamilton, Ohio; Miss Grace Isabel Colbron, New Canaan; R. C. Macauley, Philadelphia; Frank Stephens, Delaware; G. C. Olcott, Chicago; Albert E. Schalkenbach, Fairhope; Benjamin C. Marsh, of the Farners' National

Council, Washington; Oscar H. Geiger, New York; Robert D. Towne, Philadelphia; Hon. Warren Worth Bailey, Johnstown, Pa.; Charles Le Baron Goeller, Union, New York; James F. Merton, Paterson, N.J.; Whidden Graham and William Ryan, New York.

The sessional Chairmen and Presidents at the various functions were Joseph Dana Miller, New York; Miss Charlotte O. Schetter, New York; Charles H. Ingersoll, Orange, N.J.; Frederic C. Leubuscher, New York; Charles R. Eckert, Pittsburgh; Hon. J. C. Lincoln, Cleveland; Fred C. Howe; Herman G. Loew, New

York; and Miss Ami Mali Hicks, New York.

Every aspect of the Single Tax principle and policy was discussed. We notice such titles as Practical Progress in Rational Taxation, The Land Question in Politics, Pittsburgh Graded Tax, Public Ownership in Ontario, The Teachings of Henry George, The Land Problem in Agriculture, Tom Johnson and the Cause of Liberalism, The Single Tax as a Moral Question, The Appraisal of Urban Land Values under the Single Tax, etc., etc.

Land and Freedom, promising further reports in its next issue, prints in extenso the text of the addresses of Rev. W. E. Macklin on "Single Tax Propaganda in China"; Hon. Charles O'C. Hennessy and Mr Jakob E. Lange as above mentioned; Mr Oscar H. Geiger on "Natural Law in the Economic World" (a remarkably able and eloquent effort); Mr Bolton Hall on "The Ways of Workers"; Mr James F. Morton on "The Single Tax Movement"; Mr Jose M. Bejarano on "Mexico and Catch as Can Taxation"; and the addresses of welcome and inauguration by Hon. Edward Polak and Mr Joseph Dana Miller.

We hope to recur to the Congress next month and print at least some extracts from these excellent

contributions.

NEW ZEALAND

Local Taxation and Land Values

A further victory for land value taxation for local purposes is reported by the Auckland Province of 5th September. The new system has been adopted by the Waipa County. The report states: "A poll of rate-payers of the Waipa County was taken on 4th September to decide whether the present system of rating on capital value (of land with improvements) should be changed to rating on unimproved value (land value alone). The proposal to make the change was carried by 866 votes to 600. There is one small return to come, and a few votes by declaration to be counted. These cannot affect the result."

Waipa County, in the North Island, covers an area of 430 square miles, and has a population of 9,909. The unimproved land value, as ascertained during the years 1916 to 1922, is returned at £3,469,302, being 62 per cent of the total value of land plus improvements and corresponding to £350 per head of the population. These figures relate only to the county, exclusive of boroughs and independent town districts. The policy has been adopted by an agricultural and a farming community. The total rate-revenue of the County amounted in 1925-26 to £32,463, and the new rate on the capital value of the land alone, apart from improvements, will be approximately 24d. in the pound.

The Liberator (Auckland) devotes its issue of 31st August to an informing review of the progress of land value taxation for local purposes in New Zealand. Since the passing of the first enabling Act in 1896, no fewer than 141 successful rating polls have been held—in 68 Boroughs, 47 Counties, 25 Road and Town

Districts and one Drainage District. In addition, land value rating has been adopted in 27 places (ten Boroughs, seven Town Districts, eight Read Districts, one County, and one Native Township) that have since been merged into Counties or have amalgamated with adjoining Boroughs; and in some cases are now rated on land plus improvements in accordance with the system in operation in the Borough or County in which they were

incorporated.

The polls taken to reverse land value rating where it had been adopted number 22, and in 17 cases have been defeated. In five cases the proposal to rescind land value rating has succeeded, but in two of those cases (Mataura and Ranjiora Borough) land value rating has since been adopted again and remains in operation. In one of the five "defeats," the borough concerned is now part of Dunedin City, which has not yet adopted land value rating, so that the borough would have gone back to the old system in any case. Of the "defeats" this leaves only two very small places, Castlepoint and Otautau Town District, where the total voting for both places was 81 in favour of the old system and 52 in favour of land value rating. This is small enough comfort to the "reactionaries" who search the New Zealand records for signs of popular disapproval of the land value policy after it has been tried.

The general position as it was on 1st April, 1926, is reviewed in the official Local Authorities Handbook, 1927. Land value rating was in operation in 51 of the 123 Counties; in 74 of the 119 Boroughs; in 16 of the 39 Independent Town Districts; and in 16 of the 30 Town Districts. The population residing in Boroughs, Counties, etc., where land value rating is in force, number 736,964, the total population of the Dominion

being 1,399,955.

Systematic valuation made periodically over the whole country is essential to the smooth working of land value taxation. In this regard the system in New Zealand leaves much to be desired. The valuation is out of joint" because it is not revised generally at stated periodic intervals. Revaluation is made from time to time and from place to place, much depending on the needs of the case and even more on the staff at the disposal of the Valuation Department. The question was fully discussed in the New Zealand Parliament on 27th July (reported in the Budget of 30th July), and a general demand was made for a rapid revaluation throughout the country and regular revision. Minister of Lands, Mr M'Leod, admitted the necessity and said that valuations should be reviewed every six or seven years.

DENMARK

Danish Smallholders Reaffirm the Henry George Policy

A brilliantly attended Annual Conference and 25th Anniversary Celebration of the Associated Danish Housemen was held in Aarhus on 14th and 15th October, at the conclusion of which the following Resolution was

unanimously adopted:-

"This National Conference, recalling the resolution adopted at Köge on 2nd November, 1902, and the social-economic programme of the Association adopted in 1923, submits again to the Legislature its demand for the carrying through of land value taxation and free trade. This Conference is of the opinion that economic emancipation for the working people can only be attained by the abolition of protectionist tariffs and other customs duties and by the collection of community-created land values, as the people's common property, by means of land value taxation."

The Conference showed a determined front against suggestions that have been put forward by the present Government for a certain readjustment of the relations between local and national taxation, the result of which would be a reduction in the local taxes on real estate. It was this policy which after 1902 caused immense injury to all but the large landowners, and the small-holders have made up their minds that such relief from taxation benefiting the large landowners at the cost of all others shall not be repeated.

Mr Jens Holdgaard, M.P., in his speech, which was loudly applauded, said that in the words "land value taxation and free trade" they put the social and political programme of the Housemen in a nutshell. Through land value taxation they would abolish speculation in land, for the land should be not a source of rent for capitalistic forces but a workshop for all the people. At the same time they were against the placing of any unjust burdens on them and demanded that all customs' duties be progressively and systematically abolished. Both the larger farmers and the workers had joint interests with the Housemen because it was also their concern that there should be easy and cheap access to the land of the country and that all tariffs be swept away. It was obvious that the Housemen were advocating a programme for the whole community, and he hoped their movement would also in future influence developments in the right direction.

Mr Jakob E. Lange and Mr S. Berthelsen took part in the discussions at this Conference, as did Mr Niels Frederiksen, M.P., whose eloquent Address at the Grundtvigs Hus will be remembered by all present at the Copenhagen Conference last year. Mr Frederiksen spoke in the same spirit to big fellow Housemen at Aarhus this year, saying: "The smaller land user can never think of making fortunes for his children by engaging in land speculation. He is therefore interested in easy access to land for all; and it is therefore natural that Henry George's ideas with regard to the appropriation of community-created land values very quickly found approval within the ranks of the Housemen, who look only for the right to carry on their occupation under reasonable conditions and wish to see that the same opportunities

The Henry George Union

are available for the coming generation.'

The annual meeting and convention of the Danish Henry George Union was held on 2nd to 4th September at Odense. Members from all parts of Denmark assembled at the Housemen's High School, where Mr Jakob E. Lange is the principal, making their home there during the convention and taxing the accommodation of the School to its utmost capacity. It was the occasion for celebrating the 25th anniversary of the formation of the Union. Mr Lange, who had only just returned from his visit to the United States, welcomed all present, and was himself given a hearty reception on their part.

Addresses on the matters up for discussion were given by Burgomaster Markus Hansen, Pastor Willesen, M.P., S. Berthelsen, Jakob E. Lange, Uffe Grosen and others. Mr Berthelsen spoke on the possibility of an early adoption of the full taxation of land values, and Mr Lange gave most interesting impressions of his

visits to Great Britain and America.

Mr Björner, who presided at the opening meeting, asked his audience to imagine they were making a tour of the Free Harbour in Copenhagen and gave a humorous description of the slow, involved and costly process of getting imported goods past the tariff barrier. The levy of the duty made one addition to the price of goods but the tariff system increased prices many times by

the sand, grit and stone it threw into the whole machinery of trade. If they could get rid of every customs house in the country and establish warehouses and factories that made natural provision for the needs of the people, they would reduce prices much below the present amount of the duty itself. It was the tariff system as a system that put the brake on industry and shut down opportunities for labour.

Mr Folke in his address said that despite many drawbacks and disappointments they were encouraged with the thought that, thanks to the activity of their adherents within the various political parties, the land values principle had been more thoroughly discussed up and down the country in the last year than in perhaps all the previous 24 years taken together. While other bodies and groups had joined increasingly in the active propaganda, it had been the chief function of the Henry George Union to uphold its educational work through its journal Grundskyld and to gain interest and support for the international movement which was still in its infancy, but could be trusted to become an enormodis aid in earrying their cause to victory. He hoped they would be able also to create a closer bond with their kinsfolk in Norway and Sweden such as existed originally (30 years ago) within the Scandinavian movement when Ulman and Jakob Lange published their journal Our Time. Such a step would assist the work of the International Union which was founded in Denmark and would ever look to support from Denmark-not that the Danes could compete with the great countries in financial strength, but because they had succeeded in making Henry George's ideals a popular question as was evidenced at the Copenhagen Conference last year in that memorable gathering at Grundtvigs Hus and at the Liberty Memorial. Their friends from abroad would never forget that day. It was on that account they had decided this year to convene the first Committee meeting of the Union in Copenhagen, where preliminary arrangements were made for the next International Conference to be held in Edinburgh in 1929. Their American friends had promised to do all they could to make this assembly of Henry George adherents the greatest the world had yet seen. In Denmark they would also promise to do their best, so that the good name Denmark had won would be sustained and enhanced.

It was resolved to add as a sub-title to the name of the Union "National Union for Land Value Taxation and Free Trade," and at the same time to affiliate to the International Union for Land Value Taxation and Free Trade.

AUSTRALIA

The Federal Budget and the Tariff

The Federal Parliament opened its first session at Canberra, the new capital of the Commonwealth, in the last week of September. The Budget statement presented by Dr Earle Page showed total revenue of £63,367,000, of which £43,557,000 was derived from customs duties: £11,126,000 from income tax; £2,616,000 from the Federal Land Tax; and the rest from other sources. The Government proposed to reduce the land tax by 10 per cent, and the income tax by a further 10 per cent. The total public debt of the Federal Government is £461,067,000.

The enormous revenue from Customs duties shows how the tariff erected for "protection" fails to protect. The Sydney Chamber of Commerce, replying last month to a memorandum sent last June from the London Chamber of Commerce to the Chambers of Commerce in Australia, puts the position frankly: "So long as

Australia continues borrowing money heavily from Great Britain and America and exports its surplus products mainly to Europe, it must accept from these countries imports on a correspondingly high scale and regardless of cost. An increasing number of Australians are realizing that the abnormal duties have created an artificial and uneconomic position. . . As Australian people are beginning to see that high duties are largely responsible for the excessive cost of living, also for the abnormally high costs of locally manufactured goods, the tariff is becoming a live question within the Commonwealth."

An Official Exposure of Protection

The truth will out, and it has been uttered with devastating effect in the Annual Report of the Tariff Board, presented to the Commonwealth Parliament on 5th October by Mr Pratten, Minister for Trade and The document, coming as it does from sources wedded to protectionist beliefs, is a publication of the greatest significance. It admits that increased duties imposed in certain industries have failed to afford increased protection. "There is a danger of the tariff being used to bolster up the ever-increasing cost of production. . . Instead of expansion, the figures of manufacture rather revealed stagnation, notwithstanding the stimulation of Australian industry aimed at. In so far as the recent increases in Customs revenue were due to the collection of the higher duties, the increased amount collected represented an addition to the cost of production, which in turn increased the cost of living. Such additional revenue is undesirable; the sums involved would be far better in the hands of the taxpayers. When protection fails to protect, the balance of trade is likely to be affected adversely. That is becoming a serious factor in relation to the financial stability of the Commonwealth. . . . Many industries are in jeopardy and unemployment is serious. The situation calls for the serious attention of all parties without political bias: otherwise nothing but disaster lies ahead."

NEW SOUTH WALES The Development of Sydney

We are indebted to Alderman J. R. Firth, Sydney, for a column of the Sydney Morning Herald, 6th September, from which we quote:—

"One does not need a colossal imagination to see that Sydney is moving towards a destiny of great power. The simple analysis of our population over the last quarter of a century, for example, presents a picture of vital, expanding life that defeats all the pessimism to which critics from other countries, vaguely but glibly aware of our presence, often drive us. In 1901, 118,211 people lived in the metropolis and 369,721 in the suburbs. In 1911 the city harboured 119,724 and the suburbs 516,582. Ten years later the situation had begun to move towards the development that is spreading Sydney out into the country as far as Hornsby on one side, to Parramatta on another, and to Cronula in the south. At the end of that decade, 1921, the population in the Municipality of Sydney had fallen to 111,059, and in the subarks 795,044 people were living. At the end of December last year the population of the city was 107,880, and of the suburbs 902,630, a total of 1.070.510. Thus the movement has been away from the city to the country, where huge suburbs have been opened, big, thoroughly organized centres of life, fed by railway, tramway, and bus services, and laid out, often, on a plan which will enable them to develop freedom and a certain beauty."

Published by John Paul, for The United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W.1. And at 67, West Nile Street, Glasgow: and 376/7, Strand, London, W.C.2. Printed by Vachen & Sons, Ltd., Parliamentary and General Printers, Westminster House, S.W.1.—47682.