

LAND & LIBERTY

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Petrol and Poverty.—The Government's scheme for tinkering local government and local taxation, which the Cabinet apparently mean to make one of the main planks in their programme for the General Election, is meeting with a considerable amount of hostile criticism from local authorities. The Rural District Councils Association, after calling in a firm of experts to explain what the proposals mean, state their objections in a Report summarized in *The Times* of 24th October. In the same issue, the Northern Poor Law Conference discusses the "typically Churchillian" scheme; and Mr Ralph Allen, chairman of the Tyne-mouth Board of Guardians, points out that the Government proposed to transfer the functions of the Poor Law authorities to the councils of counties and county boroughs. The hospital and health part of their work would be transferred to health committees, and the children to the education committees, but he found no single reference to what was to become of the unemployed. At present the family was dealt with on one case paper, but under the new scheme there might be half-a-dozen committees dealing with different members of the family, and each committee would have its own inspectors and case papers.

The petrol tax provides the money for this inspection and case-papery of the victims of social injustice. The new burden on industry is imposed to safeguard the land monopoly. It is far less disturbing to the Tory mind to proceed that way, giving subsidies to poverty, than to threaten any vested interests with the taxation and rating of land values so as to remove poverty by giving equal opportunity to all.

A Lead from Yorkshire.—On other pages we print the full text of the Report on the Rating of Land Values adopted by the Sheffield City Council on 3rd October on the recommendation of the Rating and Finance Committee. The Report is now being circulated to the local authorities all over the country with an invitation that they give support to the demand that Parliament shall pass the necessary legislation. Of equal significance is

the decision of the Bradford City Council on 16th October to call a representative Conference of Yorkshire local authorities to press upon Parliament the same demand. The action thus taken by these two great industrial centres is the answer to the absurd and reactionary rating proposals of the Government. The case for the land value policy is advanced with the determination to organize public opinion in its favour. Our supporters everywhere should make the most of this municipal agitation to which, with the General Election in sight, Sheffield and Bradford have given such an important lead.

The Voice of Jacob.—That Mr Lange's little book, *A Danish View of British Farming*,* has struck oil is clear to anyone who cares to read the long review of it appearing as a leading article in *The Times* of 24th October under the heading "The Voice of Jacob." The value of this notice is if anything strengthened by its criticism. The reviewer of this "remarkable book" has done remarkably well. His indignation knows no bounds:

The author seems heretofore to have been unknown to the British public, but he is said to have studied horticulture at Kew in the late 'eighties; to have spent his life in lecturing upon botany, physics, and economics to various Danish agricultural institutions; and to have maintained throughout a passionate devotion to the theories of Mr Henry George. Upon the strength of these somewhat academic qualifications, and of a "surveying trip" of a few months' duration through rural England last spring, he has now undertaken to tell British farmers what is wrong with their industry. He finds that the "rapid depopulation of the country-side" is due to "retrograde agriculture," and retrograde agriculture in turn to "landlordism." The cure for this distressing state of affairs is, he asserts, "a complete reversal" of the present system of land tenure, the creation of an "unlimited number" of small farms of a size whereon a man must farm intensively to live at all, the development of education to fit them for this kind of farming, and the institution of a system of the taxation of land values on a scale sufficient to discourage speculation in land.

However necessary it may be to expose the quality of his strictures, the question of their good taste or otherwise may be passed over with the comment that he is singular among his countrymen alike in his conduct and his views. Some of the most distinguished and travelled Danish agriculturists . . . would be the first to recognize that to criticize—and even more to prescribe for—another country's agriculture, without many years' practical participation in its operation, is the mark not of the expert but of the theorist. As such the disciple of Henry George may be dismissed.

According to *The Times*, Mr Lange's sins are many and black, but it is abundantly clear that his

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unpardonable offence is that he should not only boldly tell his readers that the British farmer's distress finds the source in the blight of landlordism, but even worse, that he should dare to show just how, in practice, the blight does its work; how it eats into the farmer's independence, destroys his initiative, checks his enterprise, brings insecurity and in general discourages his efforts to progress. And to cap all, Mr Lange advocates land value taxation. This is the unforgivable sin.

We congratulate Mr Lange on his success. He has breached the conspiracy of silence in the citadel of landlordism and special privilege. We very warmly welcome this attack on Mr Lange, for it should widely advertise his admirable book and secure readers in circles we cannot hope to reach.

The Innocent Abroad.—The final touch to this review of Mr Lange's book was the question "Who was it that persuaded this innocent Danish schoolmaster to survey our British agriculture?" The reply was published next day in *The Times* in the following letter sent from the offices of the United Committee:—

Sir,—As one who is intimately associated with Mr Jakob E. Lange in the advocacy of the principles of Mr Henry George, I am able to state, in answer to the question at the end of your leading article this morning, that Mr Lange's book, *A Danish View of British Farming*, is the result of an investigation which the author made in the spring of 1927 by invitation of the Land and Nation League.

I gladly confirm your remark that Mr Lange is a passionate devotee of the theories of Mr Henry George. As translator of *Progress and Poverty* into Danish, he has done very much to promote them; and land value taxation is now so far in force in Denmark that he can point to its advantages with unquestioned authority.

Credit is due to the Land and Nation League that the book is now in print, whatever the League's attitude may be to the principles advocated.

Land Values in Sheffield.—The *Sheffield Independent* of 5th October reports an interview with a well-known local surveyor on the high land values in the centre of the city. We give these paragraphs:—

To-day the average price of land with a frontage to High Street or Fargate and perhaps the Moor is from £200 to £250 per square yard. This is for land which extends back from the frontage a distance of about 60 feet, the average depth of a shop. Nearer the front the land is, the more valuable; it is £1,000 a square yard.

The piece of land which is thought to have been sold at £4,000,000 per acre is a very narrow strip right on the front. It is suggested that it was sold at £1,000 a square yard, which works out at £4,840,000 per acre.

He could well remember when land in the High Street and Fargate was sold at £25 a square yard. In fact £25 a yard was described as being an extortionate price when the Corporation acquired land to widen High Street some years ago, but to-day that land is worth from £200 to £250 per yard.

The High Street is 303 yards and Fargate is 280 yards long. If anybody wished to buy all the land on both of the streets to a depth of 60 feet from the frontage it would cost £2,424,000 to buy High Street and £2,240,000 to buy Fargate. This is for land only—quite apart from buildings—and is worked out on the assumption that it could be bought for £200 a square yard.

If this is the land value of a small portion of the city, what is the land value of the whole? There is enough competent local opinion to aid in making a tentative valuation as a part of the City Council's present study of the matter. Let the figures be entered on a map on the lines of the maps for Copenhagen and the provincial towns of Denmark (and for New York and other American cities) so that they can be judged, tested and

compared by the public. A land value map of Sheffield is already partly completed in the figures given for the High Street and Fargate, and when constructed would make a fitting supplement to Councillor Barton's Report on the Rating of Land Values. We pass on the suggestion to the Rating and Finance Committee.

A Necessitous Area.—The statement of the Sheffield surveyor offers another comment. It will be noted he is talking of the selling value—£4,666,000 for 4½ acres only—and as this selling value is an untaxed value, we see what revenues are being lost by the community to the private ownership of land. Yet Sheffield is proclaimed a necessitous area unable to pay its way. The burden of the rates, as they are levied to-day on houses and buildings and all other improvements, is insupportable. Industry is stagnant. Poverty and unemployment are rife. As a remedy, the politicians call for subsidies to places like Sheffield from the proceeds of burdens laid upon the general taxpayer. The facts revealed by the Sheffield surveyor should be placarded on all the walls to show who starves the city of its funds and why it is necessitous.

Truly as Henry George has said*: "It is the universal fact that where the value of land is highest, civilization exhibits the greatest luxury side by side with the most piteous destitution. To see human beings in the most abject, the most helpless and hopeless condition, you must go, not to the unfenced prairies and the log cabins of new clearings in the backwoods, where man single-handed is commencing the struggle with nature, but to the great cities, where the ownership of a little patch of ground is a fortune."

The Basis of Self-Government.—Is this a correct or a false picture of Sheffield or of any of our industrial centres to-day? Each is necessitous because land monopoly flourishes. Blindly the local councils also set up the demand for more grants-in-aid from the Treasury, making no other protest against the Government's rating relief scheme than that they are shabbily treated, never mind what increases in rents must result from reductions in rates. The time has come for some city, shall it be Sheffield itself, or other local authority, to show an example to all others in renouncing these moneys so harmfully levied and in back-hand fashion on their own citizens.

The local authorities have their own resources and should lay first claim upon them. This would be a real municipal campaign, calling for land value taxation for national and local purposes, that would set industry free and make the withholding of land impossible. With the cause of poverty removed, there would be no poor rate to levy nor pass on to the State as a burden upon taxpayers. The so-called problem of the relations between local and national finance, which is so much mixed up with charity in aid of low wages, would be largely, if not wholly, solved. The policy of the subvention and the need for it being abandoned, the local authorities can well look after themselves and build local self-government on the only sure and sound basis, the taking of the public revenue from the public value of land. There is enough and to spare for all true needs.

The Gift to the Highlands.—The proceeds of the petrol tax and of the new formula for distributing other taxation among the local authorities will result, according to calculation, in reducing local taxation very considerably in the Highlands of Scotland. The County of Argyll will get additional revenue of £20,000 a year and Ross and Cromarty will get £19,000.

The cause of "high rates" in the scattered Highland

* *Progress and Poverty*. Chapter VIII, Book III.

parishes has been no inability on the part of the districts concerned to find their own revenue—but only the way in which the rates have been and are levied. They assess land only as it is used, and exempt the value of land that is not used. No part of the world suffers so severely from the blight of land monopoly or surrenders so much to those who claim ownership of its natural resources. It has often been asked: Suppose a millionaire were to pay all the local taxes of this or that town or village, what would happen? Would the people benefit or would the result merely be to raise the rents and prices of land? There is no doubt about the answer. The stranglehold on the Highlands will now be firmer than ever and access to land rendered more difficult. There is a sort of Nemesis about this foolish talk that a local authority is a "burden" on the neighbourhood, and the punishment will come—everywhere—in the greater sting given to the whip of landlordism.

"De-rating" and Increased Rents.—The Ministry of Agriculture has some 19½ acres of land at Sutton Bridge in Lincolnshire, which it leases to the local council for allotments. The council has received an intimation from the Ministry that the rent will be increased from £55 to £76, that is from £2 15s. to £3 10s. per acre. In announcing the decision, the Ministry's officer wrote—

"in fixing this rent the Ministry has taken into consideration the fact that next year no rates will be payable in respect of agricultural land."

This statement was naturally accepted as a confirmation of the argument that the de-rating scheme would simply make a present of the relief of rates to the landlords.

The Ministry has now issued an elaborate denial, the essence of which is that the rent would have been still higher but for the de-rating scheme. It is said that the new rent is fixed at £3 10s. in order that the council may let the land at £4 an acre and that the Ministry intend to reduce the rent of adjoining land which is let direct to allotment holders from £5 to £4 an acre. All we need say is that if this is what was originally intended, the Ministry could hardly have chosen words more fitted to conceal the real interpretation to be placed upon the transaction. The Ministry deplores that political capital is being made out of its letter. If and when the subsidies mature there will be protest enough, but it will be the landlords who will cash the financial capital.

A Cardiff Case.—The newspapers of 8th October reported the sale of the valuable site on the corner of Dumfries Place and Queen Street, Cardiff, formerly owned by Messrs. Mountjoys, Ltd. (the Bute Estate) and now acquired by the purchasers for the erection of shops. It is added that Mr Frank H. Llewellyn, an expert valuer, in a report on site values in the centre of the city which he submitted to the Cardiff Corporation, stated he understood that the price asked per square yard for this plot of ground as freehold worked out at £40, equivalent to £193,000 per acre.

Until three years ago the site was covered with large dwelling houses assessed for local taxation at an annual value of £503. The houses were demolished and the site left bare. In that state for three years this valuable site, because it was vacant, was charged with no rates at all. For these relevant facts we are indebted to Councillor Captain Griffiths, of Cardiff.

The land was worth £193,000. Put to an inferior use it was rated at £503 a year. Lying idle, it was free from any local burden.

It is another example of the values that escape taxation, in the centres of cities as in the outskirts. Cardiff as a city teems with them. The evidence of speculation in land value and its results is unmistakable.

But the city is deprived of the values it should use and enjoy and is expected to be grateful to Parliament for relieving its "burden of rates" by a further subvention under the new formula grant. In its case, the "equation" that works the miracle of exchanging reduced rates for heavier indirect taxes on Cardiff people offers a plausible relief of 3s. 3d. per head. But the ground landlord "hath an alchemy" whereby he can extract that relief from the ratepayer and call it rent.

New London Housing Estate.—The Hampstead-Golders Green-Edgware electric railway out of London has given notorious instances of the fortunes it brought to landowners as it extended northwards. The same story is being told of the extension out to the southern suburbs in the direction of Morden in Surrey. Land previously rented at £1 or £2 per acre for agricultural purposes is now at a premium for those who would buy it outright. The land speculator advertises the new railway facilities as something he has to sell and fancy prices are reaching his pocket.

An instance is the estate of 843 acres in Merton, Morden and Carshalton, which the London County Council intend to develop as a Garden City to be named "St. Helier," after Lady St. Helier, an Alderman of the L.C.C. from 1910 to 1927. The whole of the land is not yet purchased, but the facts (which we have from Mr Herbert Morrison of the L.C.C.) regarding the bulk of it are striking enough:—

Area purchased	767 acres.
Purchase price	£251,666.
Annual rateable value	£1,535.

The price works out at £328 per acre and the annual rateable value at £2 per acre. As the assessments relate for the most part to agricultural land, the local taxation is charged at only one-fourth and is certainly not more than 5s. per acre. Under the Government's "de-rating" plan valuable land like this, held speculatively, will pay nothing at all.

Meanwhile, by the purchase of this estate and the announcement that ultimately 15,000 people will be housed there, the appetites of adjoining landowners have been whetted. They are holding for a rise securely protected in their monopoly. And to subsidize them Mr Winston Churchill levies his petrol tax.

Begging for More.—If agriculture is not flourishing it certainly ought to be if Conservative medicine is of any use at all, for that medicine is having a full trial. Steadily the Conservative Government has subsidized the farmer by the remission of local rates, first by a quarter, then by a half, later on by three-quarters and now altogether—all at the expense of other industries the burdens on which are increased just in measure as farmers are excused from contribution. Still agriculture refuses to revive, and the expected is happening. The successive doses of rate remission having proved quite ineffective, the cry now goes up that this indirect form of subsidy is useless in itself and must therefore be supplemented by direct undisguised subsidies. And why not?

It is recorded in Curtler's *History of Agriculture*, this policy of subsidy has been thoroughly tried and has just as thoroughly failed in the past. When subsidies, both direct and indirect, were granted on the acreage under corn or on the amount of corn grown, inferior land previously unfarmed came into demand for corn growing and at once acquired a rental value. Not only did this inferior land acquire a rental value which previously did not exist but landlords demanded a higher rent than before for the better lands. In this way the subsidies have been pocketed by the land-owning class and the farmer's plight remained as it was. In fact, as Curtler shows, despite the subsidies—given it because of them?—the number of bankruptcies

among farmers in the corn growing counties grew enormously after the subsidies came into operation, for the benefit was even more than swallowed up in higher rents for farms. And any and every financial assistance goes the same way. It is capitalized and added as a new burden on the industry.

PARTY CONFERENCES

The chief speech delivered at the annual conference of the Labour Party, which met in Birmingham in the first week of October, was that by Mr Philip Snowden, M.P., on financial policy. He said that a Labour Government "would tax land values before nationalizing the land, and this would not make land nationalization any more difficult."

Whether nationalization will be rendered more or less difficult after a tax on land values is imposed is neither here nor there at the moment, and there is time enough to debate the main question. It is sufficient to note at present Mr Snowden's renewed pledge that a Budget tax on land values will come first.

* * *

At the annual conference of the Liberal Party in Yarmouth, on 10th and 11th October, the declaration was made in respect of "Rating Reform" that (among other things) the Liberal Party would "liberate industry and enterprise by the gradual transfer of assessments to site values."

Proposals put forward by Huddersfield and Deptford to link up the taxation and rating of land values with Budget policy, and with the remedy for unemployment and the solution of the housing question, were rejected. The statement on the rating of site values (so defined as to exclude agricultural land) is subordinated to Treasury subventions and much else that will take precedence in "logical order," as one spokesman for the official resolution put it. The result is anything but an advance along the lines of the radical land reform that former resolutions have associated with the Liberal programme.

The Conway Recreation Company are the tenants of 6½ acres of ground belonging to the Municipality of Conway. The lease has seven years to run and the rent of the ground is 10s. a year. Two of the acres are wanted by the Corporation for a housing scheme and the Recreation Company demands £500 in compensation. The Town Clerk has reported to the Council that negotiations had been proceeding for five months. On 29th September the contractors had to dismiss fifteen men because they could not get on with the scheme. Considerable feeling exists in the town over the delay that has occurred in the building of the houses. There are over 500 names on the waiting list of applicants for houses.—*Liverpool Post*, 5th and 10th October.

* * *

"In Praise of Smallholders" is an article by S. L. B. in the *New Statesman* of 10th October well worth noting. The latent hostility of the large farmer, who wants cheap and dependent labour, is revealed with a fine radical touch. And the sporting landlord—he "eyes a colony of smallholders much as a bull eyes a red rag. He knows that they have only served a useful purpose once in their lives, and that is when they enabled him, immediately after the war, to sell some indifferent land to the County Council at a high price for land settlement under the Facilities' Act that was, as he shrewdly guessed, foredoomed to failure."

* * *

Our Editor, Mr John Paul, is spending some weeks in Eastbourne and it is a happiness to report he is making satisfactory progress in his convalescence. A. W. M.

THE COMING INTERNATIONAL CONFERENCE

Convened by the International Union, the Fourth International Conference to Promote Land Value Taxation and Free Trade, will be held in Edinburgh, 27th July to 2nd August, 1929. It meets also to celebrate the Fiftieth Anniversary of the publication of "Progress and Poverty."

Readers in every country are invited to give their names and their support as Members of this Conference—their personal association whether they are near or far; and early enrolment will be the best encouragement to all who in many lands are working for its success.

The need for early enrolment is the more urgent as hotel accommodation must be reserved well in advance. The Conference takes place just at the time when there is the greatest number of visitors to Edinburgh.

The well-appointed Assembly Hall of the New College, with adjoining halls and rooms, has been engaged for the occasion. The building is one of the finest and most commodious places in Scotland for the holding of such conventions.

Membership of the Conference is open to all who accept and approve the objects of the International Union—the promotion of land value taxation and free trade as taught by Henry George. The Membership Fee is £1.

ENROL NOW either as a visiting or an affiliate member. Help to build up a large and representative list from all countries whether you can be present or not. But aim to be there, deciding upon

EDINBURGH FOR 1929 HOLIDAYS IN ATTENDANCE AT THE INTERNATIONAL CONFERENCE

SO SAY WE ALL

There is a great army of us who stand outside parties who have never been able to offer absolute allegiance to any party, and whose only interest in politics is for the betterment of the British people's conditions of existence. We are not concerned in the astute manoeuvring for advantage of position which monopolizes the political leaders' treatment of this question. We are utterly indifferent as to whether Mr Lloyd George or Mr Ramsay MacDonald wins the credit of solving the unemployment problem, of mending our stricken trade, or of clearing the national disgrace of our slums. All we ask is that something shall be done to save a million of the best artisans in the world from rotting in compulsory idleness; to rescue the women and children of the mining districts from their tragic plight; to secure a more equitable distribution of the national wealth and the speedy relief of preventable misery. . . . Therefore we ask our party leaders to leave off their damnable faces and their biting of thumbs at each other, and to afford us some hope that the general election will bring the nation at least an attempt—a sincere and determined attempt—to amend the grievous evils that afflict and disgrace us.—ALEXANDER M. THOMPSON, in the *Manchester Guardian*, 19th October.

LONDON SQUARES

The Royal Commission on London Squares which was appointed in August, 1927, to inquire and report on the squares and similar open spaces in the County of London with special reference to the conditions on which they are held and used, and the desirability of their preservation as open spaces, has now issued its report. This contains a list of 461 enclosures with a total area of 490 acres and specifies the conditions under which they are held, and the ownership of them.

It also contains an historic survey of the development of these enclosures, and the various legislative provisions which have been made for regulating or preserving them at various times and of the legal decisions which have been given with regard to the rights of adjacent occupiers in certain cases.

It appears that there are 223 enclosures which are not subject either to statutory restrictions or to rights vested in adjoining freeholders and which could, subject to the expiry of any leases of the adjoining property, be built upon. The Royal Commission recommends that all the enclosures except five should be permanently preserved as open spaces, and it makes certain recommendations with regard to the manner in which they should be used. It also recommends in the case of the 223 enclosures which are free from statutory restrictions and subject only to leases, that any person who considers that his property is injuriously affected by the permanent preservation of the enclosures as open spaces should be entitled to claim compensation from the London County Council.

The Commission also recommends:—

That in assessing compensation the benefits accruing to the person claiming compensation, due to the continued existence of the enclosure as an open space, should be fairly estimated and set off against the compensation, and that where compensation is awarded to the owner of an enclosure and property which faces, or abuts on, the enclosure and is not in the same ownership, as the enclosure is increased in value on account of the permanent reservation of the enclosure as an open space, the whole of such increase in value should be recoverable by the responsible authority from the owners of such property.

This recommendation embodies in part a suggestion which was made in the evidence given before the Commission by Alderman F. C. R. Douglas on behalf of the United Committee for the Taxation of Land Values. Mr Douglas, however, suggested that if compensation was granted not only should the adjoining owners be required to contribute to the compensation fund an amount equal to the increase in the value of their land owing to the permanent reservation of the enclosure as an open space, but that if there still remained a balance payable it ought to be raised by a rate levied on the value of land in the whole area of the local authority concerned as such reservation would be to the permanent advantage of land owners in the Metropolis.

It may be added that both Sir Edgar Harper, who gave evidence on behalf of the English League for Taxation of Land Values and Mr Douglas, contended that this was not a case in which any compensation at all should be paid, and a reservation in this sense is appended to the report and signed by two of the Commissioners, the Rev. A. G. Pritchard and Mr Harry Snell, M.P.

THE LAND QUESTION IN ITALY

Tackling the Unemployment Question

We take the following from the *Glasgow Herald* of 29th October.

Rome (by Mail)—

By the recent Fascist law for the "integral land reclamation," all Italy is made available for national purposes, such as agriculture, transport, hydro-electric works, and farm dwellings, with the obligatory co-operation of the landed proprietors.

One of the immediate objects of Signor Mussolini is to render unemployment practically non-existent in Italy, and to secure this both individual landowners and corporations owning land are called upon to participate. It is hoped also to make Italy entirely self-supporting in the matter of wheat production, as well as in a great number of other agricultural products.

About 4,471,000 acres of land will be reclaimed. The scheme also allows for the building of roads which will have both economic and military importance.

The method of procedure is that private owners or corporations owning reclaimable land must individually, or by forming themselves into associations, make application to have their plans approved by the Government experts. If the proprietors fail to present plans the prefects are to substitute themselves for the owners in the carrying out of the works considered necessary.

The cost of the entire programme is estimated at 7,300 million lire (£79,341,000), of which the State will contribute 3,800 million lire (£41,306,000); the balance will be borne by the proprietors.

A SCOTTISH CASE

We may be permitted to contrast with this determination in Italy to let no landowner stand in the way, the following item appearing in *Forward*, Glasgow, of 13th October:—

MORE LANDLORD PLUNDER

The Marquis of Bute, for example, is the ground landlord of Old Cumnock, Ayrshire, where the Town Council has been forced by the Board of Health to proceed with a sewage scheme.

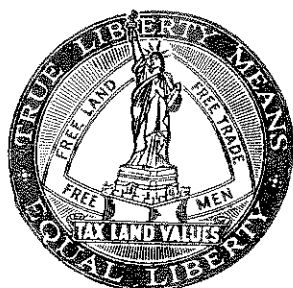
Such a scheme would provide work for a considerable number of unemployed miners thrown out of work as a result of the closing down of the neighbouring pits. These miners could have been employed through the summer months if Mountjoy, Ltd. (the company into which the Marquis of Bute has formed himself) had not put obstacle after obstacle in the way.

But at last his Lordship has been graciously pleased to formulate the terms on which the land can be acquired. He will sell the land at the rate of £400 per acre, whereas the land is rated at less than £2 an acre. That is, he wants 200 times more for the land than what it is worth.

And there are other items, wayleaves and compensations galore.

Although the proposed sewage scheme would purify the river which runs through his land, he is demanding a wayleave of 1s. 6d. a yard for 914 yards under the bed of the river.

There is absolutely no reason why rich idle landlords should be allowed to benefit from any road construction, land reclamation, or other schemes that will have to be undertaken before work is found for our unemployed miners.



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DE-RATING AND A BETTER PLAN

INVESTMENT IN REAL PROPERTY.—Looking back over the last twenty years, including the war period, real estate is almost the only class of security which has consistently held its own. London has continued steadily to appreciate in value in nearly every district, and property judiciously bought is the safest and most remunerative investment for those who require a gradual increase in income and security for their capital.—*Display Advertisement by Messrs. Knight, Frank and Rutley in "The Times," 25th October.*

Look over the world to-day. In countries the most widely differing—under conditions the most diverse as to Government, as to industries, as to tariffs, as to currency—you will find distress among the working-classes; but everywhere that you thus find distress and destitution in the midst of wealth you will find land is monopolized; that instead of being treated as the common property of the whole people, it is treated as the private property of individuals; that, for its use by labour, large revenues are extorted from the earnings of labour. Look over the world to-day, comparing different countries with each other, and you will see that it is not the abundance of capital or the productiveness of labour that makes wages high or low; but the extent to which the monopolizers of land can, in rent, levy tribute upon the earnings of labour.—*Henry George, "Progress and Poverty," Book V., Chapter II.*

Parliament meets again this month and for its final session before another General Election. The chief item in the programme is the scheme the Government has in hand to dole out money to the local authorities so that they can exempt all agricultural land from local taxation and take off three-quarters of the rates from premises used as factories and workshops. In addition, each local authority is to receive increased grants to reduce the general burden of rates by an amount that varies from place to place, and for the first five years will not be less than 1s. per head of population.

It is the policy of the subvention on a large scale, and as we follow the discussion it has provoked, or look at some of the amendments that are to be

moved in the House of Commons, the impression is got that the money so handled by the Government comes out of a magic cave, or falls from heaven and is no charge or burden upon anyone.

It is agreed on every hand that the taking of the rates off agricultural land will result in the endowment of the landowner; the farmer will have to struggle against greater odds than ever. The effect of reducing the rates on factories and workshops will be precisely the same. The gift is to the owner of land on which the factories or workshops stand, and sites suitable for factories will command a higher price because the occupier will have so much less to pay when the building is erected. In fact, the Government scheme of subsidies to help agriculture and give relief to the manufacturers, as a means to stimulate employment, is being revealed and exposed as a blow to industry because it encourages land monopoly to raise higher the barriers against labour and capital. Indeed, already in anticipation of the measure, the price of land soars and labour is turned adrift to increase the volume of unemployment. It is startling to realize that the number of registered unemployed is now 1,344,200, being 270,168 more than a year ago. The figures are comment enough on the failure of the attempts to do anything and everything but cheapen land and set industry free.

The disturbing thought is that both parties in opposition in the House of Commons, persuaded by the talk of the "burden of rates" and looking at rating reform as a matter of easing the burden by shouldering it on the general taxpayer, propose subventions that would act just as quickly and as effectively in putting the relief in the landowner's pocket. Let the whole cost of unemployment be thrown on the Treasury is one cry, and the most despairing cry of all. Let us, the ratepayers, be relieved of the poor rates so that we, the taxpayers, may bear the burden! "Let the nation pay for the work done by the nation and the locality for the work done by the locality," was the way a speaker put it at the recent annual Liberal Conference as he pled for increased grants-in-aid involving £55,000,000 a year to be found by the Treasury. These are the schemes put forward by the self-same politicians who admit that the effect of taking rates off agricultural land is a bonus to landlordism. Are they blind or perverse in refusing to see that their policy of the general subvention is equally a gift to the owners of land? The weakness and inadequacy of these proposals are revealed in the reports of every commission and committee that has looked into the relation between local and national taxation. In so far as it may be necessary to call on the Treasury to pay for services the cost of which is now borne locally, the only just and proper means is by a national tax on the value of all land in town and country alike.

The money for the Government's policy of de-rating, so-called, comes in the main from the new Customs tariff on petrol and for the rest from the surplus revenue of the taxes that in so many ways hit industry, interfere with trade and raise the cost of living. The safeguarding duties bring revenue and for that reason, if for no other, as he

said recently, Mr Churchill would be sorry to lose them. Here is tribute levied on the consumers; the spending of it is worked into a formula fixing the grants to the local authorities, and the whole thing is called a measure of rating reform. It is a sheer waste of time to stop and question whether the tribute could be spent in a better way. Yet that will be the occupation of Parliament for months ahead. The scheme admits of no argument but the demand for the complete and immediate repeal of the petrol tax and of all the restrictive and price-raising tariffs and duties imposed since this Government came into power. One of the most dangerous and corrupt features of the subventions now to be given is that the local authorities have a financial interest in protective tariffs and indirect taxation, and that they are induced to ask for a still bigger share of the plunder the Treasury is taking from the industries of the country. As the de-rating scheme can do nothing to help agriculture or stimulate industry or promote employment, but only the reverse, it should be wholly swept away on the first opportunity.

The local authorities have been put in a shame-corner and the burden of rates is given as one reason for industrial distress. But what is this burden, and how is it placed? It is so levied as to protect the land monopoly in every district and penalize production at every stage. Valuable land lying idle within and around every town and village is exempt. It is because there is no burden there that industry is held in check and labour is locked out from its natural opportunities. The local authority finds its source of revenue dried up and must be put in leading strings to the central government, because it is denied access to the value of land created by the presence of industry and needs of its own citizens. What is wanted is not this spurious relief of rates but relief from the stranglehold of a basic monopoly on which all other monopolies rest and have their being, and which every day gnaws at the heart of the community. A. W. M.

In a contributed article to the *Evening Standard* (London) of 20th October, Mr A. Wyatt-Tilby writes under the heading *If Liberals and Labour Did Combine*; "For the time being the two Parties could undoubtedly co-operate. There are sufficient points on which they are in agreement to serve as the basis of joint Parliamentary action for two, possibly three, sessions. The first is obviously the Taxation of Land Values. Both Parties are equally pledged to it."

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NOTES AND NEWS

It is understood that much of the time of the Cabinet yesterday was taken up with the consideration of the present position with regard to the new Bill for the reform of rating and of local government. . . . In the discussions on the Bill, the Labour Party will put forward once more their alternative proposals, which are associated with their plan for the enlargement of the resources of the local authorities by the rating of land values.—*The Times* (Political Notes), 30th October.

* * *

The effect of the Rating and Valuation (Apportionment) Act on retail shops was discussed at a Council meeting of the Drapers' Chamber of Commerce of the United Kingdom in London yesterday. It was pointed out that no relief is given on premises primarily used for retail business. One speaker suggested they should approach Lord Birkenhead, who was the greatest living authority on English law, and give him, if necessary, a fee of £20,000 to study this question exhaustively and advise them as to the best course to pursue in order that justice might be done to them.

At a much smaller fee the Drapers' Chamber can get the very best advice by sending along to 11, Tothill Street for pamphlets explaining why rates and taxes should be taken off shop-buildings (and all other improvements) and levied on land values.

* * *

Lord Birkenhead's views on the matter were stated as long ago as 29th April, 1910, when, as Mr F. E. Smith, K.C., he spoke at the Waldorf Hotel on the Social Policy of the Unionists:

"It was useless for them as a party to pretend or argue that there was not in fact a fundamental distinction between land and other subjects of ownership. The essential physical consideration that land was, after all, limited in extent, in a sense which was not true of any other commodity, did make a difference. . . . So far as he knew, no Conservative had ever approved of the land proposals in the Budget (of 1909). . . . But that was a totally different proposition from saying that, for purposes of municipal rating, you might entitle the municipalities to readjust the basis on which their system of oppidan (urban) rating depended."

If the Drapers' Chamber agrees with this view, why not rather spend the £20,000 on a campaign to promote the rating of land values?

* * *

A House of Commons consisting of 660 gentlemen and 10 workmen will order the soldier to take money from the people for the landlords. A House of Commons consisting of 660 workmen and 10 gentlemen will probably, unless the 660 are fools, order the soldier to take money from the landlords for the people. . . . The State . . . will continue to be used against the people by the classes until it is used by the people against the classes with equal ability and equal resolution.—G. BERNARD SHAW in *The Impossibilities of Anarchism* (1891).

* * *

An appalling picture of the state of overcrowding is given in the Report and Survey of Housing Conditions in the Metropolitan Borough of Shoreditch. The Report is written by Irene T. Barclay and Evelyn E. Perry for the Shoreditch Survey Group, and is published (price 3½d. by post) by the Weardale Press, 26, Gordon Street, W.C.1. In a long review, the *Spectator*, 20th October, says: "The veil is lifted from the horrors that exist so close to us, not only in this city, but in all our great centres of population."

MUNICIPALITIES DEMAND THE RATING OF LAND VALUES

An Important Lead from Sheffield and Bradford

The resolutions recently carried by the City Councils of Sheffield and Bradford, in both cases by substantial majorities, mark a significant advance in the municipal movement for the rating of land value, and the corresponding relief of building and other improvements.

SHEFFIELD

On the 3rd October, the Sheffield City Council by a vote of 35 to 25 approved the minutes of the Finance and Rating Committees and resolved:—

"That the Reports be approved with the recommendation that the Council thereby pledges its support to the principle of the Rating of Land Values and calls upon the Government to initiate legislation for the purpose;

"That the resolution be forwarded to the Prime Minister, the Chancellor of the Exchequer and the Sheffield Members of Parliament, and that the Association of Municipal Corporations be pressed to give adherence to the proposal;

"That copies of the Report be circulated to Municipal Corporations, the Press and organizations and persons interested."

BRADFORD

On the 16th October the Bradford City Council adopted by 48 votes to 17 a resolution moved by Councillor W. Leach in the following terms:—

"That this Council, being desirous of obtaining power to levy rates upon the site values within its area, hereby decides to call a Conference of the County, County Boroughs and Borough Authorities of Yorkshire to consider making representations on the matter to the Government."

This lead from Yorkshire is the more important as these great industrial centres not only affirm the principle but also have determined upon definite steps to gain the support of other local authorities in the demand that Parliament shall pass the necessary legislation. Sheffield states the case in the illuminating reports prepared by the Chairman of the Committee, Councillor Barton, and while these are being circulated for general information, Bradford adds its influence and authority to the widespread public discussion by calling this representative Conference. They take the question into the forefront of municipal politics and not for the first time; for twenty years the Bradford City Council has been prominently associated with this demand for the rating of land values.

THE SHEFFIELD REPORTS

The Joint Committee received two reports from its Chairman, Councillor Barton. The first was an informing document stating the case for land value rating and giving the required particulars of the various sites and properties bought by the Council in the past 25 years. The text was published in our issues of December, 1927 and January, 1928. The table of the 34 land purchase cases was a startling revelation of landlord exaction and unjust assessment. It has done duty since on many a platform proving from this municipal experience (not to speak of the experience of every one who seeks access to land and is taxed for every improvement) how the value of land is drained away into private pockets and what injury land speculation inflicts on the community.

There is no doubt about the land value of Sheffield. It is maintained by the people for the encouragement

and endowment of the land monopoly. This is the cause of the industrial depression and until it is rectified Sheffield, like most other places, will remain a "distressed area" dependent as a municipal body upon grants-in-aid from the Treasury, because it is tied to methods of taxation that create the poverty it is sought to relieve and make an unconditional gift of public revenue to the owners of land.

The Sheffield Finance and Rating Committee was prevented from bringing the matter before the Council at an earlier date than the 3rd October. The delay was due to opposition from quarters least anticipated and most surprising. As the opposition developed it was essential to carry all the support possible by the utmost information being presented. The demand was made for facts as to the results of land value rating in other countries and this has been well met in Councillor Barton's second report. Both reports (the first somewhat abbreviated) were confirmed by the Joint Committee on 30th September, and we publish them now as they were presented to and adopted by the City Council.

The discussion in the Council was reported in the *Sheffield Independent* and the *Sheffield Telegraph*, and in editorials and the correspondence columns the question has been given much publicity. A notable article on "Sheffield and the Rating of Land Values" appeared also in the *Municipal Journal* of 12th October. In the vote for the adoption of the Committee's recommendations, one Independent Liberal sided with the majority but three who claim to be Liberals, voting and speaking against, showed their hostility with more passion than judgment.

Alderman A. J. Blanchard said it should not go forth that Sheffield as a city was in favour of such fantastic proposals, which if they had been in operation, would have made the new 80 ft. roads impossible; they would lead to the building of skyscrapers; cut in half the garden of every cottager and double the rents of the 12,000 allotment holders in the city.

Alderman J. G. Graves took the familiar ground of the opponent that this was a national matter and not one for an administrative body. It was purely academic and they were discussing it 40 years ago at the same time as they were talking about the Tichborne case and the Lost Tribes. Alderman Stephenson, former Liberal M.P. and twice Lord Mayor, also spoke against. How these three opponents can reconcile their attitude with the pledges and pronouncements of the Liberal Party to which they are said to belong is for them to explain.

The Labour members, Alderman Marshall and Councillors E. G. Rowlinson and A. Barton, ably defended and justified the proposals, Councillor Barton saying in his reply that the value of land in the centre of the city had grown out of all proportion to values elsewhere. In the High Street the value had doubled every ten years and some of the prices paid were extraordinary. Only recently one piece of land had been sold at a figure which worked out at the rate of £4,000,000 per acre.

Councillor Barton and his colleagues, including Alderman T. H. Watkins and Councillor Gascoigne, the Chairman of the Estates Committee that gave the record of the prices paid for the land bought by the Municipality, are to be complimented on the work they have done to advance the land value policy and the signal victory they have won for it.

SHEFFIELD CITY COUNCIL

Reports on Rating of Land Values

(Prepared by Councillor A. Barton and adopted by the City Council on 3rd October, 1928.)

The Report herewith is the outcome of a resolution passed by the Sheffield City Council at its meeting on the 6th April, 1927, as follows:—

"That seeing that the present incidence of rating presses hardly on the working class population as well as upon industrial concerns, and seeing that the value of land rises with the automatic growth of population, etc., and is therefore a communal value and should be available for public purposes, this Council instructs the Finance and Rating Committees to report (a) as to the various sites and properties acquired by the Corporation during the past 25 years, their purchase price and the rates payable before such purchase was completed; (b) as to how far a rate on the selling value of land would assist in taking off the burdens from tenants and industrialists; and to make such inquiries as may be necessary for the foregoing purpose."

Its object is to ascertain if there are reasons for a reform of the Rating system on the lines of taxation of the unimproved value of land, especially in our great cities.

PRESENT METHOD OF RATING

The present method of rating is to take as a basis the annual value of property without regard as to how much is due to the unimproved value of land and how much to buildings or improvements. It is obvious that the difference in value of land is exceedingly great, and it is equally obvious that such difference is not accounted for by the difference in value of improvements alone, but is largely due to the position of the land, i.e., to the land as such apart from its improvements. A plot of waste land on the outskirts of a great city and a plot of similar size in the centre may show a difference ranging from £100 to £1,000,000 per acre. It is evident the renter or buyer pays for the position of the land and the value of that position depends on the growth of the city in wealth and population. It is not due in any shape or form to the owners of the soil. If the owner is a child or an imbecile, the value increases with the growth of the city just the same. Further than this, the value is directly increased by municipal improvements made at the cost of the ratepayers. A new tramway line immediately raises the value of contiguous property. A new park makes surrounding property much more valuable. Lighting, roads, and other amenities, all add to the value of land. As Thorold Rogers well said: "Every permanent improvement of the soil, every railway and road, every bettering of the general conditions of society, raises rent. The landowner sleeps but thrives. He inherits part of the fruits of present industry and has appropriated the lion's share of accumulated intelligence."

HOLDING UP OF NATURAL RESOURCES AND RESTRICTION OF EMPLOYMENT

One of the greatest disadvantages of the present system of rating is that it is an encouragement to the speculative holding up of the land of the city and preventing its proper use. In every great city there is a large amount of land that is deliberately kept waste or used in a very unsatisfactory way with a view to getting a better price when the owners feel it is ripe for development. Thus waste land at Wadsley, three miles from the centre of the city, has recently been sold to house builders at a price equivalent to over £900 per acre

and the case is worse as one approaches the centre of the city. It is quite evident that this holding up of land increases the price of all land coming into the market in the city. And in so far as it does that, while at the same time preventing the full use of natural resources, it restricts employment and causes poverty.

Now this state of things is a direct consequence of the rating system, which being based on the annual occupation value naturally exempts land and property (including houses) which are not in use, and producing no income. Thus a piece of land may be very valuable and yet not rated because it produces nothing.

A WORD ON THE DIFFERENCE BETWEEN ANNUAL AND CAPITAL VALUE

Capital value, which is usually the same as selling value, is generally calculated at 5 per cent or about 20 times its net annual value (or probably annual value). Thus a property bringing in £50 a year would have a capital value of £1,000. A property bringing in nothing but which could reasonably be expected, if properly managed, to bring in £50 a year, would have approximately the same capital value. A rate on the capital value of property would therefore not take into account the fact that a house was empty, unless it was due to lack of demand. In the same way a plot of land which can be let for £1,000 an acre has a capital value of £20,000, whether it is used or not. It will thus be seen that 1d. in the pound on capital value would be equal to 20 times that amount (or 1s. 8d. in the pound) on annual value. A tax on the capital or selling value of land would compel its owner to rent, sell, or make the best use of the land he possessed, as he could not afford to pay rates without getting a return. It would thus throw land on the market and reduce the price. It would be an encouragement to enterprise and promote greater opportunities of employment.

It is, however, important to recognize that the mere change from a basis of annual value to capital value is not sufficient. The capital value of land should be assessed separately from that of improvements in order that a large proportion of the rates be paid by the owners of land, who do nothing but receive the growing increment of the development of the city.

CAN THE INCIDENCE OF RATING BE ALTERED FROM PROPERTY TO LAND?

It is usually taken for granted that the present state of things, disagreeable as it is, is impossible of alteration. If rates are imposed on landowners, it is said, they will be passed on to the tenants as increased rent. That might be possible if all land were fully occupied, but that is far from being the case.* Supposing a rate was imposed on the full capital value of land, apart from its improvements, which would involve not merely all occupied, but also all unused or imperfectly used land. The owners of the latter, being unable to pay heavy rates on land which brought little or nothing in, would be compelled to rent or sell their land. But the owners of occupied land could not increase the rent of their tenants while cheaper land was coming into the market. The greater amount of the land in the market, the less the price or rent, so that the owner of the occupied land would have to pay the rate on land himself, and could not pass it on. The taxation of land values

* Not even in such case.—EDITOR, *Land & Liberty*.

has the advantage over most other forms of taxation, that it cannot be passed over to the consumer.

HOW SMALL OWNERS, ETC., MIGHT BE AFFECTED

The chief argument will probably range round the small, or large, owner-occupier. In reply it should be borne in mind that the value of land grows as it approaches the centre of the city. In the case of most of the small owners of houses, such houses are not central, so that their proportion of land value rate will not be great, and they will be more than compensated by the reduction of the rates on improvements (or what is the same thing, prevention of a rise). On the other hand, a firm in the centre of the city which owns its own site, has an advantage over a firm which is compelled to rent one. The difference is clearly the rental value of the site, and should be specified and rated as such. In no case does it affect prices or wages, as demand, of which price is an index, determines rental value, and not the reverse. (To those who do not at once appreciate this fact, it is sufficient to say that thousands of citizens come into the high rented centre of the city in order to save on the prices of their goods. A decrease of rent under existing circumstances would simply mean that the present occupier would get it instead of the landowner. The consumer would not benefit in the least.) Therefore inasmuch as the value of the small owner's improvements greatly exceed that of his land, the change in the rating system would be greatly to his advantage.

RATING OF LAND VALUES MORE JUST THAN THE PRESENT SYSTEM

Apart from the point that land was created by no one and that any value due to it, apart from improvement, should belong to the community rather than the individual, it is obviously only fair that those who reap the benefit of communal improvements and the value given by the growth of a city in population and trade, should be the chief contributors to the cost of public benefactions and amenities.

The Rt. Hon. Lord Balfour of Burleigh, Earl Kinross, Sir E. W. Hamilton, and Messrs G. H. Murray, C.B., and James Stuart, M.P., as Members of the Royal Commission in 1901 said:—

"There is a feature of urban site value, which appears to us to be almost, if not quite, peculiar to it, that is the increase of value due to the expenditure of public authorities on improvements. We think that the general truth that the benefit of improvements attaches to the site is a powerful argument for making the necessary taxation proportionate to the site value.

"Site value and building value being of different and opposite characters in many respects, it appears to us that a system which treats them exactly alike, as our present rating system does, is *prima facie* unfair and unwise."

PROPOSALS OF THE PARLIAMENTARY LABOUR PARTY

As it is not improbable that the Labour Party may form part, if not the whole of the Cabinet after the next General Election, it is of interest to know the views of that body.

"The Advisory Committee set up last year by the Chairman of the Parliamentary Labour Party, to consider the Land Question, reported as follows:—

"(1) An effective Land Valuation Department be re-established and a National Land Valuation be put in hand. This valuation should be public and should include all land and minerals. It should show (a) the unimproved or site value, and (b) the total value of land, and improvements. The valuation should be

kept up to date, and all land should be re-valued at least once every five years.

"(2) A National flat rate Land Tax at the rate of 1d. in the £ be imposed on the unimproved (or site) value, whether the land is used or not. . . . The tax should be collected from the owners, either directly or by deduction from rent. Provision should be made for charging part of the tax upon lessees where these enjoy an element of land value.

"(3) Local authorities should be given the power to levy a local flat rate of any amount on all land values within their area. This rate to be either in partial or complete substitution for the present rates, and to be paid by the owners of empty houses or unused land just as by those owners who are using their property.

"(4) The Land Value Taxation which we propose should be regarded, primarily, as a means of (a) collecting the economic rent for the community; (b) deflating land values and so cheapening land; (c) promoting the improvement and the most profitable use of land; and (d) facilitating the acquisition of land by public authorities."

But the advocacy of the principle of Land Value Taxation is not confined to any particular political party. Prominent statesmen of all shades of opinion have expressed themselves in its favour, and by many who are not convinced of its general utility it is felt to be applicable to urban areas.

LAND VALUE TAXATION IN PRACTICE

(Supplementary Report to the Sheffield City Council.)

In accordance with the instructions of the Committee, information was solicited from other municipalities where the rating of site values was in full or partial operation. We have received replies of some kind from Budapest, New Zealand, Sydney, New York, Durban, East London, Copenhagen, and Pittsburgh.

I quote herewith some information which throws light upon the objects of the inquiry.

One may say that the general tendency of the replies is to confirm the supposition that site value rating promotes the use of unoccupied land and the improvement of unsatisfactory buildings, and that while increasing the rates on the properties in the central portion of the City, it considerably reduces them for householders and those industries which are not centrally situated. And as the high value of the central portion of the City is entirely due to the growth of the City as a whole, it would seem to be only fair that a portion of this extra value should be appropriated for public purposes.

(Signed) A. BARTON.

Town Hall, Sheffield.

Chairman.

July, 1928.

SUMMARY OF INFORMATION RECEIVED

NEW ZEALAND

In New Zealand there are 119 boroughs, including 6 cities; 76 boroughs, including the cities of Wellington, Christchurch and Wanganui, levy their rates wholly or in part on an unimproved value, i.e., on the site value. In 32 of these boroughs the ratepayers carried by polls proposals to levy all rates on the unimproved or site value. These include Wanganui City and Wellington City where the poll was carried last year.

The change to rating on site value reduces the rating

on suburban workers' houses where the greater part of the value is in the house.

In the business centre modern buildings are not usually affected very much by the going over to site value rating but properties on which there are old and unsuitable buildings may experience a heavy increase in rates.

SYDNEY, AUSTRALIA

Results of going over from ordinary rate to Site Value Rating upon Rents.—Ratepayers in the nine residential outlying wards received a direct benefit in reduced taxes, and the main four city wards suffered a substantial increase in the aggregate.

Alderman Firth, Mayor of Sydney, at Westminster, 12th May, 1925, said:—

Sydney and Newcastle in New South Wales, and Brisbane in Queensland, the three cities which have made the most marvellous progress in Australia, all enjoy the new system of rating while Adelaide, the capital of South Australia, under the old system, makes no such corresponding progress. The State of Victoria has wakened up to what is happening and has recently passed an Act giving power to local authorities to rate land values.

DURBAN, SOUTH AFRICA

Population 111,751. Rate per pound on Land Value 6d., on building value 3d.

It has undoubtedly promoted the erection of buildings and the making of improvements.

Housing generally has been favoured with a reduction in rates with the exception of those standing on extensive grounds, with the latter, relief from the increased rates on the one hand, and the temptation of selling at a good figure in a keen market on the other, have induced many owners to subdivide and sell in small building lots, thus reducing the number of residences standing in large and spacious grounds and substituting each of them with numbers of small cottages.

Where land is very valuable and is in the business centre of the town, there has been a general tendency to effect improvements, in order to obtain a bigger return from the properties.

PITTSBURGH, U.S.A.

The Municipal Late Tax on buildings is fixed at one half the tax levied upon land. This latter feature is known as the graded tax. The graded tax has been in evolution since 1913. It has now reached its goal.*

	Land Tax.	Building Tax.	Flat Tax required to raise same revenue.
1914 ..	9.4 ..	8.46 ..	9.05
1920 ..	19.0 ..	13.3 ..	16.6
1925 ..	19.5 ..	9.75 ..	15.2

Under the graded Tax Law, land values in Pittsburgh pay a total city rate for 1925 of approximately \$10,700,000, while at the rate of \$15.15, which would prevail were the old tax system now effective, the taxes on land would only be about \$8,300,000. Buildings under the graded tax pay this year in taxes \$4,300,000, while at the rate of \$15.15 this figure would be raised to approximately \$6,700,000. These figures confirm the fact that there has been a shift from buildings to land of about \$2,400,000, a very considerable item out of a total city tax revenue of fifteen millions.

The graded tax plan has undoubtedly tended to

* So far as the law applying to Pittsburgh (and Scranton) permits, the rate of the tax on buildings being half that levied on the land value. There is now a strong agitation in the city to amend the law so that the municipal taxes may be levied wholly on land value to the complete relief of buildings and improvements.—Editor, *Land & Liberty*.

stimulate the improvement of real estate. There has been new construction in the past three years of over a hundred million dollars, a record which has never before been equalled in the history of Pittsburgh.

But it is the home owner that stands out as the chief beneficiary of the graded tax. Only in rare instances do we find a home owner who has not benefited to some degree by lower taxes through the operation of the graded tax law. An analysis of the taxes paid by property owners in the 13th ward, a typical residence ward, shows that out of a total of 4,252 assessments, there are 3,250 cases where the taxes paid are less than would be paid under the old flat rate system, these savings ranging from 5 per cent to 35 per cent. Of the remaining 1,002 assessments where the taxes paid under the graded system are higher, it is interesting to note that 980 of these represent vacant lots, leaving only 22 "improved" properties that are not paying lower taxes, and these 22 are properties that are not very adequately improved.

THE LABOUR POLICY IN BATTERSEA

In connection with the Elections for the London Metropolitan Boroughs, the Battersea Labour Party and Trades Council published a manifesto which has been used by all candidates in their election addresses. It denounces the Government's scheme for rating relief and demands the rating of land values. The manifesto points out the results of the changes that the Government proposes:—

"The rating system will be altered by reducing the amount on which factories and workshops are rated to one-quarter of the present figure. But as the present rateable values include both the land and the buildings and other improvements erected thereon, the Government's proposals mean that Landowners are to be relieved of three-quarters of such rates as they now pay. This will encourage the owners to demand and help them to obtain higher rents when they let and higher prices when they sell. It will handicap industry and not encourage it.

"The Government also propose to relieve agricultural land altogether from rates. This will encourage the speculation in land which goes on all round London. It will prevent the building of houses on the outskirts and will be particularly injurious to Battersea which is already completely built up, much overcrowded, and can only hope for improvement by a much increased provision of houses elsewhere.

"Dwelling-houses, shops and distributive premises are not to be relieved of rates. The reduction of the rateable value of factories, workshops and railways, will therefore mean an increased rate in the pound and an added burden to the occupiers of shops and dwelling houses. It is true that the Government propose to make a grant to meet this loss of rateable value, but the grant is to be reduced year by year. The final result of this Act of the Tory Government will be an increase of 10d. in the pound in the rates in Battersea.

"We assert that these proposals are unjust and dangerous and we ask your support in our endeavour to oppose and modify them. We say once more that the problem of local rating cannot be solved except by the Labour Party's policy of exempting all buildings and improvements from local rates and imposing the rates on the value of land which is created by the presence and industry of the people."

This informing and challenging statement has been circulated to every elector in Battersea to the number of 80,000.

SHEFFIELD'S TOLL TO LAND MONOPOLY

A Tabular Aid to a Grave Scandal

The accompanying Table is taken from the Report on the Rating of Land Values adopted by the Sheffield City Council on 3rd October, 1928. The two final columns have been constructed by ourselves to show the purchase price per acre and to compare the price paid with the previous rateable value.

Situation of Sites and Properties Acquired	Date of Acquisition	Area	Purchase Money Paid	At Date of Purchase		Purchase Price per Acre	Purchase Price as Multiple of Annual Rateable Value
				Annual Rateable Value	Year's Rates		
	Year	A. R. P.	£ s. d.	£ s. d.	£ s. d.	£	Multiple
1. Near Forge Lane	1902	14 3 15	6,249 0 0	30 0 0	4 10 0	422	208
2. Hammerton Street. (Council School Site) ..	1902	1 1 3	2,050 0 0	2 10 0	0 8 9	1,614	820
3. High Storrs and Dead Lane	1902	12 3 4	3,000 0 0	18 0 0	2 17 8	235	167
4. Dykes Lane. (For Council School Site) ..	1903	1 1 2	1,700 0 0	2 10 0	0 8 4	1,000	680
5. Langsett Road. (Street widening)	1903	(51 sq. yds.)	110 0 0	Nil	Nil	10,439	—
6. Langsett Road, Flora Street, and Barrack Lane. (Street improvements)	1903	—	1,221 0 0	148 0 0	61 13 4	(?)	32
7. City Road. (Street widenings)	1904	2 0 0	2,537 9 0	3 0 0	0 10 3	1,269	846
8. Bernard Road. (For Highways Depot) ..	1906	3 2 21	17,850 0 0	165 0 0	75 12 6	4,917	108
9. Salmon Pastures. (Council School Site) ..	1906	1 0 7	2,231 0 0	Nil	Nil	2,145	—
10. Hanging Water Road. (Addition to Whiteley Woods)	1908	5 0 28	1,500 0 0	11 5 0	1 15 7	290	133
11. Carrfield Farm and Carr Wood.* (For Allotments)	1911	49 0 10	7,145 12 6	99 0 0	18 13 1	146	71
12. Greystones Park. (Gift to City)	1911	11 1 5	3,384 0 0	18 0 0	3 1 6	300	186
13. Hanging Water Road. (Addition to Whiteley Woods)	1912	2 3 15	1,500 0 0	8 0 0	1 6 4	528	187
14. Greystones and Whiteley Wood.* (Addition to Whiteley Woods)	1913	34 2 20	7,826 0 0	78 15 0	19 15 6	228	99
15. Pickmere Road and Fitzgerald Road. (For Tramway Depot)	1917	0 3 3	1,117 0 0	Nil	Nil	1,450	—
16. Hastings Road. (For Playing Fields) ..	1919	13 1 1	6,000 0 0	22 10 0	4 13 10	456	267
17. Piper Lane.* (Housing Site)	1919	42 1 0	10,000 0 0	215 5 0	98 7 3	236	46
18. Bolehill Road, Heavygate Road.* (Housing Site)	1919	15 3 17	6,342 10 0	69 5 0	25 13 1	400	91
19. Abbeydale Grange.* (For Secondary School) ..	1919	3 2 22	3,500 0 0	104 0 0	55 18 0	990	33
20. Brushes Estate.* (Housing Site)	1919	69 1 15	22,500 0 0	290 5 0	124 13 4	324	74
21. Wincobank Scofield. (Housing Site)	1919	17 2 9	4,085 18 9	24 0 0	5 4 6	233	170
22. Holt House, Abbeydale.* (Secondary School and Playing Fields)	1920	33 0 3	14,000 0 0	306 10 0	198 16 10	424	45
23. Acres Hill. (For Allotments)	1920	20 0 2	3,000 0 0	27 0 0	7 14 0	149	110
24. Redmaires.* (Presumably for Housing) ..	1921	42 1 30	5,305 2 6	49 0 0	16 8 8	125	108
25. Hatfield House Lane.* (Housing Site) ..	1921	63 0 12	12,762 10 0	100 10 0	55 3 10	202	127
26. City Road, Manor Estate.* (Housing Site) ..	1921	470 0 0	47,000 0 0	532 2 8	265 6 3	100	86
27. Cricket Inn Road	1922	10 1 0	7,890 10 0	Nil	Nil	770	54
Houses on the Site. (Land purchased for Abattoirs)	—	—	—	147 6 0	156 7 4	324	74
28. Myers Grove Lane. (Sports Ground)	1923	10 0 20	3,250 0 0	45 0 0	48 15 0	2,606	269
29. Attercliffe Common.* (Highways Dept.) ..	1923	8 1 0	21,500 0 0	80 0 0	86 13 4	230	175
30. Brush House Hill and Barnsley Road (Schools Playing Fields)	1924	19 3 0	4,542 0 0	26 0 0	5 4 0	403	38
31. Cricket Inn Road.* (Abattoir purposes) ..	1925	4 3 14	1,956 0 0	51 5 0	38 7 8	515	132
32. Dykes Hall.* (Housing Site)	1925	17 2 0	9,000 0 0	68 0 0	44 0 4	540	—
33. Darwin Road, Overton Road, etc. (Housing Site)	1925	1 3 17	1,000 0 0	Nil	Nil	298	226
34. Hatfield House Lane. (Council School Site) ..	1925	8 1 15	2,484 0 0	11 6 0	1 6 7	—	—

* Buildings were included in the purchase price in the following cases:—(11) Farm house and outbuildings; (14) house and buildings and three cottages; (17) mansion, farm, cottages, also woodland; (18) Walkley Hall and cottages; (19) mansion, lodge, vineries and stables; (20) mansion, farm and 15 cottages; (22) mansion, cottages and garden; (24) huts of Territorial Forces, but these were not rateable; (25) two houses; (26) several farms, outbuildings, cottages, etc.; (29) an inn; (31) houses; (32) Dyke Hall, etc. Greystones Park (No. 12) was purchased by the late Sir John Bingham and presented to the City.

Notes:—1, 2, 3, 4, 7, 12, 34: These parcels of land belonged to a greater assessment, and the figures in respect of assessment and rating are estimated; (5) Forecourts purchased for street widening, no rateable value. Also no rateable value in the case of (9), (27), (33), the land being unoccupied and not enclosed; (15) Was part of a quarry and brickyard then derelict and was not in the assessment.

The totals of the figures given above show that the City of Sheffield has had to pay £245,540 for 1,010 acres of land on which previous to purchase the yearly rates payable were £1,329. The price works out on the average at 89 years' purchase of the assessed rateable value.

LORD STRATHCLYDE



The announcement of the passing of Lord Strathclyde which occurred on 3rd October brought many tributes in the Press to this man of outstanding ability who gave remarkable services to his country. He was in his seventy-sixth year and for the past eight years had lived in quiet retirement, mostly at his home at Cairndhu near Helensburgh. Previous to that he had held the chief judicial position in Scotland, the Lord Presidency of the Court of Session, for a period of seven years, having left the political platform and the parliamentary career where, as Mr Alexander Ure, he had made his name a household word.

His title to our grateful remembrance is the splendid service he rendered to the cause of land value taxation. In 1905 he took office in Sir Henry Campbell-Bannerman's administration as Solicitor-General for Scotland and four years later became Lord Advocate. One of the first measures the Liberal Government introduced was the Land Values (Scotland) Taxation Bill, 1906, which was referred to a Select Committee presided over by Mr Ure. The Bill had been promoted by the Glasgow Corporation following upon a well-organized municipal agitation, in which Glasgow took the lead. But the history of the Bill and the fate of the measures proposed to make it effective are matters for another story. The Select Committee reported in a document which showed Mr Ure's mastery of the subject in its principles and application; it made an addition of the utmost value to the literature of the movement. The ink was hardly dry upon it before Mr Ure went on the platform to carry its message far and wide. His campaign was organized and conducted by the United Committee, and under its auspices he took part in no fewer than nineteen large and representative Conferences in the biggest cities in England, Wales, Scotland and Ireland, besides addressing many other public meetings arranged by the United Committee in conjunction with local Leagues and other Associations.

From 1906 to 1909 Mr Ure thus blazed the trail and when the Budget of 1909 came with its great challenge to land monopoly he was naturally wanted everywhere. Keeping at the propaganda till 1913, he never spared himself but continued as he had done since 1905 to charm his audiences with his instructive and attractive eloquence. What impressed his listeners was that he spoke without any note whatever, and yet the speech was so clear and concise that next day it could be put into pamphlet form without the alteration of a word. A number of his addresses were thus

published by the United Committee.

Those who were present at his meetings and helped to organize them will never forget them and will regard their association with them as part of the most successful and inspiring political work ever undertaken. One may recall just two examples of his oratory, citing them also to indicate with what force he drove home his points. The first of the *Notes for Speakers*, published by the United Committee in 1913, set forth Mr Ure's "Six Reasons for Taxing Land Values" which he named in his speech in the Alexandra Palace, London, on 28th June, 1909. They were:—

FIRST.—The land comes from the hand of the Creator, and does not owe its existence to man.

SECOND.—The land is limited in quantity; you can no more add an acre to the area of a country than you can add a cubit to your stature.

THIRD.—The land is necessary for our existence; it is necessary for our production; it is necessary when we wish to exchange our products with one another.

FOURTH.—The value of the land is independent of the value of any buildings or other improvements upon it.

FIFTH.—Land owes its value entirely to the presence and activity and demand of the community.

SIXTH.—Land cannot be carried away and cannot be concealed.

And Mr Ure added: "Do you know, does any man in this room know of any other commodity which possesses all these characteristics? If he does, let him name it now, and I will mention it to the Chancellor of the Exchequer." Needless to say, no answer has ever been given to that question.

To Mr Ure, the 1909 Budget was of vital importance, not because of the (miscalled) land value duties it imposed, but because of the promise of the land valuation that would lay the foundation for a great and beneficial reform. On that he placed emphasis repeatedly in unmistakable terms as in his address at the Gladstone Park Demonstration, Dollis Hill, London, on 24th September, 1910:—

My object is to lift off all taxation and rating from the product of men's industry, energy and expenditure and to lay all taxation and rating by-and-by on the value of the land alone. I tell you frankly there are no land reformers who would think it worth their while to have a different valuation made if they were to stop merely at the collection of the Budget taxes. They are keen that the valuation should be made for a greater purpose still—in order that they may in time remove all rating and taxing from the value of buildings and improvements—the work of men's hands—and place the whole of it upon the basis of the value of the land. The result of all this will be that the land will be free, the great monopoly will be broken down and freer access will be given to God's earth to those who are able and willing to make the best of the land. Men will be encouraged henceforward to make a profitable use of their land, to spend money upon it in labour and material, and so the wealth of the whole community will be vastly increased.

This statement was suitably illustrated in an action picture published two days later in the *Daily Mirror*, showing Mr Ure's characteristic gestures as a speaker.

There was certainly widespread regret when in 1913 such a redoubtable fighter for social and economic reform left the political arena. He went to the Court of Session but not to lose his interest in the objects he had sought to advance as a politician. After his retirement to private life he corresponded now and then. Writing to Mr John Paul on 22nd November,

1920, in regard to proposals for land value rating then before the Manchester City Council, his word was: "I am sorry that for health and other reasons I am unable to play my part in preaching the soundness of this basis of rating. My views about it remain unchanged."

When the United Committee entered its new offices on 27th June, 1910, advantage was taken of the occasion to entertain Mr Ure and present him with an illuminated address in which was put on record the admiration and gratitude of his co-workers for the powerful, courageous and effectual aid which he rendered to the movement for the Taxation of Land Values. That tribute is now to the memory of the champion we had, and by resolution of the Committee on 4th October it was conveyed, with an expression of deep sympathy in their bereavement, to Lady Strathelyde and other relatives. In this message we sincerely join. A. W. M.

THE LAND VALUES CAMPAIGN

Mr C. G. Ammon, M.P., at Chester

It is gratifying to see the useful Press reports of the various meetings that have been organized by the Land Values Campaign Committee, such as for example, those addressed by Mr Ashley Mitchell at Lincoln, 5th October, Mr Ben Riley, M.P., and Sir Edgar Harper at Sheffield, 6th October; Mr T. W. Stamford, M.P., at Grantham, 16th October; Mr C. G. Ammon, M.P. (Parliamentary Secretary to the Admiralty in the Labour Government) at Chester on 17th October, reported extensively in the *Cheshire Observer* of 20th October; Messrs George Barker, M.P., and D. J. Vaughan at Abertillery, 21st October; and other meetings.

Mr C. G. Ammon, in the course of his speech, said that by the hold up of land, the landowners were growing richer and richer by the value that was created by the community. They not only did that, but did not pay a penny towards taxation and rating on the land held up. They should be rated and taxed on the economic value that had been created by the community round about. Let them take, for instance, the case of Golders Green. Exorbitant prices were asked for the land when two railway companies in London developed towards there. Until the railways went there, Golders Green was purely agricultural land, worth a few pounds an acre. Every landowner should be made to pay rates and taxes on the full value of the bare land, even though only half of it was used. They must abolish present rates and taxes, which heaped all the burden on improvements, and so often kept them from being made, thus causing unemployment. This would give all land its very best use, and they would no longer see unused land or labour starved land side by side with men who sought work.

Mr George Barker, M.P., at Abertillery

The *South Wales Gazette* of 26th October reports very fully the speeches of Messrs George Barker and D. J. Vaughan at Abertillery on 23rd October. Adjoining matter is an article on Land Monopoly and the Housing Question by Mr E. R. Pike.

Sir Edgar Harper, besides his constant active work on the platform, which is instanced by his recent meetings in Sheffield, Edinburgh and Glasgow, is ever busy with his pen, and numerous letters to the Press have appeared over his signature. He took a notable part in the correspondence arising out of the Sheffield Reports and the discussion in the Council. On the 16th October he addressed a letter to 100 newspapers dealing with the municipal elections and setting forth four excellent reasons for the Rating of Land Values.

NOTES AND NEWS

Speaking at the Autumn Conference of the London Teachers' Association on 13th October in the Memorial Hall, Farringdon Street, London, Mr W. A. Llewellyn said that the number of cellar dwellers had increased enormously in the last 30 years. He knew places in Westminster where people lived in cellars which are under other cellars.

Whether the Conference was shown the relation between slums and poverty and dear land was not reported. But it came up against the land question all the same, in a decision not to proceed with a proposal to provide sports grounds for members. One objection was stated to be the high prices asked for suitable grounds.

* * *

On a rumour that the Hampstead "Tube" is to be extended certain land near Edgware has just been advanced in price by £250 an acre. There is no "betterment" levy—that is, contribution by owners out of the increment of value due to improvements in transport which they have done nothing to initiate or promote.—*The Times* (Estate Column), 15th October.

* * *

In an advertisement in the *Evening Standard* (London) of 26th October, the City of Sydney, N.S.W., invites subscription to a new debenture loan. By way of information to subscribers, it is stated that the unimproved capital value of lands on which the rates are levied is £61,352,514, and the average annual value [of land and improvements—Editor *L. & L.*] is £8,601,840. The Municipal Council has power to levy a rate up to 2s. in the £ on the average annual value, plus 3d. in the £ on the unimproved capital value, or alternatively up to 6d. in the £ wholly on the unimproved capital value. The present rate is 3½d. in the £ on the unimproved capital value, leaving uncalled rate value 2½d. in the £, amounting to £833,509.

* * *

At the opening session of the Banking Class in the Edinburgh University, Mr Allan McNeil, M.A., S.S.C., dealing with the Agricultural Credits Act, said the five leading banks in England and Wales, apart altogether from loans from other banks, have outstanding advances to agriculturists of £51,000,000, of which £26,000,000 represent loans for purchase of agricultural land, and £25,000,000 represent loans for current trading.

* * *

We gladly notice the space given by the Conservative *Yorkshire Post* to the series of letters on Free Trade written by Mr A. W. Dakers in a prolonged controversy on "Safeguarding." Our correspondent has not failed to deal radically with the question as a Land Value Taxer, and he greatly appreciates, as we do, the courtesy the Editor has shown.

Reprint of Pamphlets

By HENRY GEORGE

The Crime of Poverty
Thou Shalt Not Steal
Thy Kingdom Come

By ALDERMAN J. R. FIRTH
(Mayor of Strathfield, Sydney, N.S.W.)

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Price 1d. each.

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WHAT THE BRITISH LEAGUES ARE DOING

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES: John Paul and A. W. Madsen, Secretaries, 11, Tothill Street, London, S.W.1.

The objects of the United Committee as stated in its Constitution are "to promote economic freedom and social justice by publishing, advocating and maintaining the principles and policy of Land Value Taxation and Free Trade as taught by Henry George."

A well-attended meeting took place on 12th October (the seventh during the course of the present year) and reports were received from the Executive, which had met on 4th and 11th October. It was decided to take steps through the publishers for the re-issue of *Protection or Free Trade*, *The Condition of Labour and A Perplexed Philosopher*; to print new supplies of *The Crime of Poverty*, *Thou shalt not Steal*, and *Thy Kingdom Come* by Henry George and *Land Value Taxation in Practice (New South Wales)* by J. R. Firth; and to put into circulation again the *Gems from Henry George*, the excellent compilation by the late Rev. A. C. Auchmuty. All these publications have been out of stock.

The question of undertaking an extensive campaign of advertising Henry George's works and related literature was discussed and referred to a sub-committee. Another sub-committee (on Campaign literature) is at work preparing sets of leaflets and speakers' notes for general distribution especially in view of the General Election; but this, like all the many other duties before the Committee, demands the necessary financial means.

A postal distribution of suitable pamphlets to Parliamentary candidates was agreed upon and report was made that the pamphlet *Mr Philip Snowden on Land Value Taxation*, besides being circulated to all the delegates present at the Birmingham Conference of the Labour Party, had been addressed to the Secretaries of local Labour Parties offering supplies for sale.

The Committee urges very strongly the need for funds to carry on its work as to which the support for *Land & Liberty* is a first consideration. This appeal is addressed to all our readers and in particular to those whose donations and subscriptions are renewable at this time.

On 4th October, the Executive, on behalf of the Committee, put on record their profound regret at the passing of Lord Strathclyde. They paid tribute to the signal services he had rendered the movement, his work in Parliament, his masterly Report as Chairman of the Select Committee on the Scottish Land Value Taxation Bill, and his memorable platform campaign during the years 1906 to 1913 in the course of which he addressed no fewer than 19 representative Conferences and great public demonstrations under the auspices of the Committee, besides very many smaller meetings the Committee helped to organize. A message of deep sympathy was sent to Lady Strathclyde in her bereavement.

ENGLISH LEAGUE: Frederick Verinder, General Secretary, 376 and 377, Strand, London, W.C.2. (Phone, Temple Bar 7830.)

Tues. Nov. 13th.—Adam Smith Club: Sir Edgar Harper, F.S.I., F.S.S.

Thur. " 22nd.—Quarterly Meeting of Central Council (see below).

" " 22nd.—St. David's Guild, Lewisham High Road: Sir Edgar Harper, "Unemployment in Coal Mining."

Sun. " 25th.—North London Branch N.S.S., St. Pancras Reform Club, 15, Victoria Road, Kentish Town Road: Fredk. Verinder "The Woman Voter and the Land Question." 7.30 p.m.

At the Autumn Quarterly Meeting of the Central Council on 22nd November, after the presentation of the usual Quarterly Reports, Mr W. R. Lester, M.A., will read a Paper on "What is Property?" to be followed by discussion. An invitation will be sent to any member of the League who expresses a desire to attend. Chair to be taken at 6 p.m.

Sir Edgar Harper, in addition to his meetings announced in the October issue, spoke at a Labour Conference in Sheffield, and at Glasgow

Mr G. A. Goodwin, C.M.G., has issued a valuable booklet, suitable for enclosure in letters, and entitled "How to obtain 'A Fair Day's Wage for a Fair Day's Work.'" It contains a very appealing illustration of "an idle site and a man who now is, and for two years has been, 'on the dole.'" Price one penny from the League office.

Another useful "enclosure," "The Truth about Unemployment," by Col. Wedgwood, is published by the League at one penny.

A third edition of a select Bibliography of the Land Question, prepared by the General Secretary at the request of the National Book Council, is in the press.

The report of the Royal Commission on London Squares, containing evidence given by Sir Edgar Harper on behalf of the League Executive, is now published.

A letter on the Municipal Elections and the Rating of Land Values, prepared by Sir Edgar Harper at the request of the Executive, was sent to a large number of London and Provincial newspapers.

LAND VALUES CAMPAIGN COMMITTEE

The meetings announced for Rhyl (19th October) and Neath (27th October) had to be abandoned, and the Darwen meeting (18th October) postponed, owing, in each case, to local circumstances. Mr Andrew MacLaren, M.P., addressed a meeting at Cardiff, after his visit to Newport, Mon.

NOVEMBER

Nov. 4th.—Edmonton Labour Party, Town Hall: Ald. F. C. R. Douglas, M.A., F.R.A.S. 7.30 p.m.

" 10th.—Bristol Co-operative Society, Educational Department, Scott Chambers Hall, 73, Castle Street, Bristol: Ald. D. J. Vaughan, C.C. 3 p.m.

" 11th.—Newburn Local Labour Party: Public Meetings at Lemington (Co-operative Hall, 3 p.m.), and Throckley (Co-operative Hall, 7.30 p.m.). Wm. Whiteley, M.P.

" 11th.—South London Ethical Society, Oliver Goldsmith School, Peckham Road (corner of Southampton Street): Sir Edgar Harper, F.S.I., F.S.S. 7 p.m.

" 11th.—Guildford Local Labour Party, Co-operative Hall, Guildford: Andrew MacLaren, T.C., M.P. 7 p.m.

" 19th.—Stalybridge Labour Party, Stalybridge Town Hall: Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.

" 19th.—Dukinfield, Co-operative Hall: Rt. Hon. J. C. Wedgwood, D.S.O., M.P. 7.30 p.m.

" 21st.—Colne Valley Divisional L.P., Mechanics' Hall, Delph, near Oldham: Rt. Hon. J. C. Wedgwood. 7.30 p.m.

" 23rd.—East Grinstead, Queen's Hall: Rt. Hon. J. C. Wedgwood. 7.45 p.m.

" 25th.—Majestic Theatre, Newcastle-on-Tyne (Newcastle West Labour Party): Rt. Hon. J. C. Wedgwood. 7.30 p.m.

" 25th.—Middlesbrough East L.P., Co-operative Hall, Corporation Street: Wm. Whiteley, M.P. 8 p.m.

" 25th.—Rochdale "Hippodrome" (Rochdale T. and L. Council): Robert Young, M.P. 7 p.m.

" 28th.—Public Hall, Slough (South Bucks Labour Party): Rt. Hon. J. C. Wedgwood. 7.30 p.m.

" 29th.—Bright Reform Club, Darwen, Lancs.: Ashley Mitchell. 7.30 p.m.

" 30th.—Alsager, Cheshire, St. Mary's Hall (Crewe Labour Party): Rt. Hon. J. C. Wedgwood. 7.30 p.m.

DECEMBER

Dec. 2nd.—Cambridge Trades Council and Labour Party, Labour Hall, Norfolk Street, Cambridge: Ald. F. C. R. Douglas, M.A., F.R.A.S. 7 p.m.

" 2nd.—East Hull Divisional Labour Party, East Hull Baths: Rt. Hon. J. C. Wedgwood. 7.30 p.m.

Dec. 7th.—Oxford City Labour Party, Town Hall Assembly Room: Andrew MacLaren, M.P., T.C.
 „ 14th.—Enfield Labour Party: Rt. Hon. J. C. Wedgwood.

The meetings will be resumed after the Christmas holiday.

SCOTTISH LEAGUE: William Reid, Secretary, 67, West Nile Street, Glasgow.

On 25th October the League held a public meeting and Henry George Commemoration in the Cadoro Restaurant, Glasgow, and we were glad to have Sir Edgar Harper, F.S.I., as our chief speaker.

The President, Bailie Peter Burt, occupied the chair. Among the numerous regrets for inability to attend was one from ex-Provost Sir D. M. Stevenson, who wrote: "Having sat with Sir Edgar on the Committee of Imperial and Local Taxation for several years, I am certain that friends of the League will get an illuminating and helpful address."

Sir Edgar Harper's address was reported at good length in the *Glasgow Herald*. He said the cause Henry George preached was not a political cause like the franchise or the eight hours' question. It only touched politics because they could reasonably expect to achieve their end only by political action. They were not revolutionaries. To all true disciples of Henry George the taxation of land values was a part of their religion. The land affected man's material existence throughout his whole life, and the value of land depended entirely on the existence and activities of the population. Nevertheless, under their present laws the landowning class were allowed to monopolize that value which was due to the population as a whole. How were they going to remedy that great injustice?

Schemes of purchase were quite beside the mark. The present generation would have to pay the compensation and get no benefit, and the only practical policy was that of Henry George,—namely, the transfer by degrees of all taxation to the value of land. The most important result from that change would be the freeing of all land to labour, for no owner could afford to keep land idle if it were taxed, and the effect of that on the burning question of unemployment would be a most desirable thing. The proposals of Mr Churchill in the current Budget admitted the necessity of reform, but they did not effect much. As soon as the time came for the producing manufacturer to have his rent revised his landlord would simply say to him that he had been excused from 75 per cent of his rates and he must pay so much more rent, so that, in effect, that much-trumpeted relief of rates resolved itself into another landlords' relief Bill.

An interesting discussion followed, in which the Chairman himself and Messrs Mackendrick, Douglas MacDonald, John Gordon, John Peter and J. S. Jamieson took part.

The month which has passed has been notable for propaganda letters in newspapers from our friends and criticism from our enemies. The *Glasgow Herald* has had letters on the rating and de-rating question from the pens of Captain A. R. MacDougall, Mr John Gordon and Mr John Peter, of Falkirk. The latter had interesting contributions in the *Edinburgh Evening News* as well. In the *Scottish Farmer* one of our Executive Committee has been quite busy. The Glasgow evening newspapers have contained many similar letters from all our usual correspondents whose pen names are easily identified. The same may be said of the *Lennox Herald* and other papers in which Mac E. and A. D. Vance are appearing regularly. Mr John Cameron has been reported in recent issues of the Coatbridge papers and the *Irish Weekly* keeps our question in evidence.

The Secretary has spoken at numerous meetings on the Rating question, and Mr A. S. Munsie and Mr John Gordon have spoken on the same question.

It was thought that one of our Executive Committee would be a Labour candidate at the forthcoming Municipal Elections, but the idea has not reached fruition.

By favour of the United Committee and the kindness of a special donor, the League has now got funds to enable it to issue special literature in advance of the International Conference and the General Election.

YORKSHIRE AND NORTHERN LEAGUE: Fred Skirrow, Secretary, Compton Buildings, Bow Street, Keighley.

The movement in Yorkshire is greatly strengthened by the important action taken by the City Councils of Sheffield and Bradford pressing for legislation to levy local taxation on land values. It is a big step to have these Cities thus making the pace and promoting the discussion in so many centres. On 3rd October, Sheffield adopted the able Reports prepared by Councillor A. Barton and will have them circulated widely in municipal circles; on 16th October, Bradford resolved, on the motion of Councillor W. Leach, to convene a representative Conference of Yorkshire rating authorities.

A Labour Party Conference on the Rating of Land Values was held in Sheffield on 6th October, the leading speakers being Ben Riley, M.P. and Sir Edgar Harper, F.S.I. The same evening, Sir Edgar Harper addressed a well-attended meeting of the Sheffield W.E.A. held at the University. Alderman Watkins, Fred Adams, W. Craven and the Secretary and others took part in a most interesting discussion, and Mr Craven was successful in making good sales of literature.

Other meetings recently addressed have been as follows: 25th September, W. T. Kelly, M.P., at the Sheffield Trades and Labour Council; 5th October, Ashley Mitchell at Lincoln under the auspices of the Land Values Campaign Committee; 7th and 9th October, the Secretary at the Brudenell Grove (Leeds) W.C.G., and the Sheffield Junior Co-operative Party. At the latter Mr Craven again had good sales of literature. On 21st October Mr Andrew MacLaren delivered an informing address at a large Labour Party meeting in Keighley, one of the series of meetings organized by the Land Values Campaign Committee; on 22nd October, Sir Edgar Harper addressed the Huddersfield Rotary Club.

Lewis C. Smith and Charles Newrick are doing good in Darlington. Meetings are being arranged and much literature is being sold; and a careful distribution of free literature is being made.

Press work is being vigorously carried on. Amongst others, we have noted letters by the following: 26th September, J. K. Musgrave, *Yorks Observer*; 28th September, The Secretary, *Brighouse and Elland Echo*; 29th September, The Secretary, *Keighley News*; 1st October, William Culbert, *Yorks Observer*; 2nd October, The Secretary, *Yorks Observer*; 4th October, The Secretary, *Sheffield Telegraph*; 5th October, The Secretary, *Yorks Observer*; 6th October, Charles Newrick, *Northern Echo*; 11th October, William Craven, *Sheffield Telegraph*; 16th October, W. R. Lester, *Yorkshire Post*; Sir Edgar Harper, *Yorks Observer*; 17th October, Sir Edgar Harper, *Sheffield Telegraph*; 19th October, Sir Edgar Harper, *Yorks Observer*; Quid Nunc and The Secretary, *Brighouse and Elland Echo*; 20th October, J. K. Musgrave, *Yorks Observer*.

As reported last month we sent out literature to all the Liberal candidates in Yorks. In his weekly letter to the *West Yorkshire Pioneer*, Mr T. Woffenden, the Liberal candidate for the Skipton Division, referred to the literature we had sent him. Amongst other leaflets, etc., was "A Tale of Two Cities" which was published in full.

NORTHERN CONFERENCE TO PROMOTE LAND VALUE TAXATION AND FREE TRADE

(Preliminary Announcement)

The Yorkshire and Northern League has decided to call a representative Conference to be held in Gateshead, covering the industrial area of North-East England. The object will be to promote land value taxation and free trade, and at the same time deal with the Government's policy of "de-rating and safeguarding." Delegates will be invited from Local Rating Authorities, Labour and Liberal Associations, Chambers of Commerce, Trade Unions and Trade Councils, Co-operative Associations and Guilds and other political and economic bodies.

The Conference will be followed in the evening by a Public Demonstration. The date fixed is the 26th January.

Mr Andrew MacLaren, M.P., will be the chief speaker, supported by a strong platform. Mr Ashley Mitchell,

Chairman of our League, will preside. Arrangements are in the hands of an energetic committee, including Messrs A. Mitchell, F. Skirrow, A. W. Dakers, C. C. Newrick and L. C. Smith, of 34, Wales Street, Darlington, to whom all correspondence should be addressed.

MANCHESTER LEAGUE: Arthur H. Weller, J.P., 11, Piccadilly, Manchester.

Meetings have been addressed by the League's speakers as follows: Alexandra Park Gate, Messrs Owen, Mac-Clafferty and A. H. Weller; Hyde Trades Council, D. J. J. Owen; New Mills W.C.G., A. H. Weller; Young People's Guild, Longsight, A. H. Weller; Cheadle Health Brotherhood, D. J. J. Owen; Clitheroe Co-operative Society, A. H. Weller; Union Chapel Brotherhood, Manchester, A. H. Weller.

In the *Salford City Reporter* and *One & All* letters from Mr D. Catterall have been printed. Messrs Wm. Noble, D. J. J. Owen and E. H. Siebel have contributed letters to the *Stockport Express*.

Mr William Noble is again contesting a seat on the Stockport Council as a Labour candidate. His return to municipal politics is greatly to be desired; it will widen his sphere of influence and strengthen the cause in which he is always an ardent worker, whether in public office or in his private capacity.

The Government's de-rating scheme was severely criticized at a meeting of the Manchester City Council on 3rd October when a report on the scheme, presented by the Finance Committee, was adopted. In the course of the debate—in which no one had a good word to say for the scheme—Councillor Weller said the report showed that the bulk of the ratepayers would be worse off under the de-rating scheme than if things remained as they were. The more the local authority depended on Government grants, the greater control would the Government exercise, and that was extremely undesirable. The Finance Committee proposed a different distribution of the burden from that of the Government, but if it was open to them to make proposals of that kind, it was possible for them to propose that facilities should be given to the Corporation to tap a new source of revenue by rating land values.

HENRY GEORGE CLUB (Manchester): Leonard A. Weller, Hon. Secretary, 98, Sandy Lane, Chorlton-cum-Hardy, Manchester.

Addressing a meeting of the Club in Manchester on 4th October, on the subject of "God's provision for humanity," the Rev. Etienne Watts, Rector of All Saints' Church, said man was a part of nature, and just as there was enough land to support flowers, birds and beasts, so also was there enough to support man. The importance of man's relationship to the earth was recognized in the laws of Moses, in which private ownership of land was made impossible by the institution of the year of jubilee when "leases" expired and every man's inheritance was restored to him. Jesus also identified himself with the same idea when he referred in his first sermon to "the acceptable year of the Lord." The need of the present day was to put Christianity into practice. It was true that man did not live by bread alone, but he did live by bread and his material needs must be supplied if his spiritual side was to be developed. It was only when the natural order was interfered with that trouble arose. Men lacked bread because God's provision for them in the land was withheld by their fellows. But deeply planted in the human heart was a sense of justice; it was that which demanded the restoration of the people's rights through the abolition of private property in land. That sense of justice also forbade the compensation of those who profited from that evil institution when restoration was made. The struggle would be long and hard because those who possessed power and privilege would fight desperately to retain them.

Mr D. J. J. Owen, who presided, referred to the death of Lord Strathclyde, who was better known to the movement as Alexander Ure. He was one of the most brilliant exponents of the taxation of land values, and he had the merit of seeing that the cause of free trade could be successfully argued only by showing that a tax on land values was the alternative to the taxation of commodities. The

meeting was well attended and a good discussion followed the address.

LIVERPOOL LEAGUE: F. R. Jones, Hon. Secretary, 9, Alexandra Terrace, Bedford Road, Rock Ferry.

The Winter Session opened on Monday, 8th October with an address by the Secretary, and weekly meetings will now be held on each Monday evening at the Wedgwood Café, Hackins Hey, commencing at 8 p.m. prompt. An interesting session has been arranged, and we trust that all members will make a point of bringing interested friends.

It is with very great regret that we have to record the death of an old member of the League, Miss M. McManus, who died on the 8th October after a brief illness, and we feel sure that the deepest sympathy of all members of the Liverpool League will be extended to her bereaved relatives.

A number of well-attended meetings of outside organizations have been addressed during the past month; our speakers were well received and there was evidence of a real interest in the Taxation of Land Values. Our speakers are also taking advantage of opportunities for addressing suitable open-air and indoor meetings during the municipal elections, and the addresses to other organizations during the coming month include the following, at which we shall be pleased to have the support of members.

Oct. 30th.—Fairfield Women's Liberal Association, 86, Shiel Road: E. Johnson.

Nov. 13th.—Toxteth Men's Co-operative Guild, 94, Lodge Lane: Organizer.

" 13th.—Wavertree Co-operative Guild, Nook Rise.

" 20th.—Kensington Women's Co-operative Guild: Mrs. Eastwood. 3 p.m.

" 27th.—Oakfield Women's Co-operative Guild, 137, Oakfield Road: F. R. Jones.

Dec. 11th.—Toxteth Men's Co-operative Guild, 94, Lodge Lane.

A welcome donation of £10 received from a supporter for the purposes of Special Propaganda will enable us to extend our activities. The greatest need we feel is that of increasing our membership so that our sphere of activity may be extended as rapidly as possible. Members are earnestly invited to take upon themselves the task of introducing others who will help us to carry the movement forward in Liverpool. For the present, all our efforts must be bent in this direction; as a body 40 or 50 strong we may remain a voice crying in the wilderness, but with 500 or 1,000 members, all earnest and convinced, we shall become a potent force in the community.

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

Mr J. Bush is again contesting a seat on the Smethwick Council. During his campaign, Mr Bush loses no opportunity of putting the rating and taxation of land values as the basic step in any practical programme of social reform and he anticipates substantial electoral support in his contest.

During the recent Labour Conference and public meetings here some thousands of pamphlets and leaflets were put into the hands of delegates and others.

On 14th October Councillor G. F. Sawyer, speaking at Evusham, dwelt on the beneficial effects which land value taxation would have on the evils of unemployment and housing. The Secretary has addressed meetings as follows: 19th September, Cakemore W.L.A.; 18th October, Birmingham Branch Insurance Workers; 24th October, Ladywood L.L.P.

Replies to his recent circular letter have enabled the Secretary to dispatch a number of packages of literature to trade union and other associations whose members desire fuller information on our reform.

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

The Secretary addressed a meeting of the Catherinton District Labour Party at Horndean on 28th September, and the usual monthly meeting of the Portsmouth League at the John Pile Memorial Rooms on 9th October on "Indirect and Direct Taxation."

Mr J. McGuigan gave an address on "Land and Liberty" at a meeting of the Independent Labour Party at the John Pile Memorial Rooms on Sunday, 14th October. Councillor Mahony presided over a good meeting. There were many questions and an interesting discussion. The usual objection of the novice was raised, "that the landlords would increase the rent." Apart from that, there was general approval of the policy of taxing land values as "a means to an end."

Mr McGuigan had two letters on Free Trade and Taxation of Land Values in the *Evening News*.

HENRY GEORGE CLUB: H. Whitham, Hon. Secretary, 11, Stirling Street, Halifax.

Both the daily and weekly editions of the *Halifax Courier* reported at great length the informing addresses that were delivered by Ald. F. C. R. Douglas and Mr Charles Smithson at the public meeting held under the auspices of the Club at the Café Royal on 1st October, where our President, Mr T. U. Kaye, B.Sc., was in the Chair. There was a good attendance and it is gratifying that so much publicity was given to the subject: "The Henry George Philosophy in Relation to Present-day Problems." Most helpful also in our educational campaign was the 1,000 word article published a short while before in the *Courier* in which Mr Smithson wrote on "Henry George: How I became one of his followers."

Dealing in his address with the Government proposals to de-rate productive factories and workshops, Mr Douglas said that this was not a solution to the problem arising from the necessity for a readjustment of taxation with which the country was faced, and he ventured to predict that, if the proposals were carried through and remained in operation for a few years, the whole or practically the whole of the benefits which were supposed to come from the scheme would disappear. One had only got to read the estate columns of the newspapers, when there was any mention of the Government's scheme, to see the intelligent estate agents were predicting that, as factories and workshops were de-rated, the demand for sites would increase, prices which would have to be paid for sites would increase correspondingly, and the benefit of the reduction of rates would, in a very short time, go to the people who happened to own the land of this country. The reason for this was because there was a system of private property by which people could hold land without paying a penny of rates or taxes in respect of it and by which people could speculate in land as much as they pleased without let or hindrance, so it was inevitable that when anything was done to increase the demand for land, speculation would be accentuated, the price of land would go up, and the latter state of affairs would be as bad if not worse than what appertained previously.

As a result of the meeting and the reports, several critical letters appeared in the local paper. These were taken up, of course, and our correspondents took good advantage of the opportunity to explain again our principle and policy. Another outcome of the meeting was the formation of a reading group which meets on Tuesdays. The Secretary proposes also to have a Sunday afternoon class for the "Consideration of Bible Truths in Modern Terms and Thoughts" and looks to the co-operation of members to enrol students from among their friends.

We are glad to have Mr A. W. Longbottom, Member of Parliament for Halifax, as an associate member of the Club.

EDINBURGH LEAGUE: D. J. Downie, Hon. Secretary, 27, Eyre Crescent.

We were very pleased to have Sir Edgar Harper with us on the 24th, when he spoke in the Society of Arts Hall on "The Municipalities and the Rating of Land Values." There was a good attendance, over which Councillor W. J. McLaren presided in the absence through illness of the Chairman of the League, Mr MacDonald. A number of questions were put and answered by Sir Edgar. A large amount of literature was distributed. A feature of the meeting was the excellent report in the *Scotsman* of the following day.

Mr A. W. Madsen was in Edinburgh at the beginning of October in connection with the arrangements for the International Conference next year. On Monday evening, 8th October, he met the members of the Edinburgh League

and other friends in the Old Waverley Hotel, when a full discussion took place as to various matters connected with the Conference.

At the Municipal Election we have got into touch with the various candidates, bringing the rating question before them. Our campaign includes a polling day advertisement in the newspapers, publishing a manifesto asking the Electors to support only the candidates who are pledged to promote the rating of land values.

WELSH LEAGUE: Eustace A. Davies, Hon. Secretary, 27, Park Place, Cardiff.

On 1st October at the Friends' Meeting House, Charles Street, Cardiff, we held a Henry George Commemoration Meeting, which was addressed by Mr Andrew MacLaren, M.P., who took for his subject "The Tragedy of the Unemployed." The meeting was well attended, in fact every seat was taken. Mr MacLaren made a very fine and forceful speech and the success of it was reflected in the fact that quite a number of the audience left their names and addresses for the purpose of being advised of future meetings. A vote of thanks to the speaker was proposed by Professor W. J. Roberts and seconded by Capt. F. Saw. Our President, Dr D. G. Taylor, M.A., occupied the chair.

The Henry George Study Circle, under the leadership of Professor W. J. Roberts, commenced the winter Session with a meeting on the 15th October and this Session the text-book for study will be Henry George's *Protection or Free Trade*.

We are very pleased to announce that we have received from a generous supporter through the United Committee, a special donation of £20 towards the expenses of special propaganda at this time. This donation is made "In the confident hope that it will stimulate others to contribute to the needs of the League." With such material encouragement and a consciousness of the favourable opportunity afforded by the approaching General Election for extending our propaganda, we hope that our friends stimulated by this example will make some sacrifice to enable us to build up a fund for keeping our proposals well before the electorate during the coming months.

At the Cardiff Empire on the 14th October, Mr Philip Snowden, M.P., addressed a meeting held under the auspices of the Cardiff Trades and Labour Council. It was gratifying to learn that the organizers had made provision for the sale of the *Snowden Pamphlet* issued under the auspices of the United Committee for the Taxation of Land Values and they also took an additional 100 copies from our stock for sale or return.

Our Chairman, Capt. F. Saw, is a candidate for the Canton (Cardiff) Ward at the Cardiff Municipal Election.

On 23rd October the Secretary addressed the Woodville Road Cardiff Baptist Church Young People's Fellowship.

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

At Kingussie, on 18th October. It is situated on the banks of the Spey and has a population of 1,202 and real estate is valued at £7,000, rates are 4s. 9½d. per £ and fees about £20 per acre. Within the past 30 years it has become a great summer resort and in point of elevation is considered the highest in Scotland. On the 1st October at Dornoch, Sutherland. It is a golfing and bathing place and during the past few years is largely taken advantage of by southerners, chiefly London, Edinburgh and Glasgow families, and hence has risen in rateable value, being now five times greater than it was in 1887. At the last census the population was only 768. Needless to say, land values have increased through the influx of summer visitors. The leaflet, *Idle Land and Idle Men*, comes in very useful for distribution wherever there is waste land and there is plenty such in the Highlands.

The League gladly acknowledges a special donation for special work at this opportune time. Members of the League are encouraged to further efforts and more and larger subscriptions on their own part to the funds in view of the approaching General Election. Thanks are also due to Mr G. A. Goodwin, C.M.G., of Prestatyn, North Wales, for the copies of his booklet, "How to Obtain 'A Fair Day's Wage for a Fair Day's Work.'"

THE INTERNATIONAL UNION FOR LAND VALUE TAXATION AND FREE TRADE

11 Tothill Street, London, S.W.1

More than fifty enrolments have been received during October for membership of the coming International Conference in Edinburgh and in this good beginning the U.S.A. is specially well represented. Names have also been received from France and from many parts of Great Britain. The membership fee is £1 and with it numerous supporters have sent additional contributions toward the expenses of the Conference. We are eager that this example may be generously followed by all interested and concerned for the success of the event.

The object of the Conference which is convened at the International Union is to promote land value taxation and free trade as taught by Henry George. Membership is open to all who subscribe to that object and the most cordial invitation is extended to followers of Henry George the world over to join the Union and enrol for the Conference either as visiting or affiliate members.

It is important that all who intend to be present should notify accordingly at the earliest possible date. The Conference will be held in the week 27th July to 2nd August, just at the season when there is the greatest demand upon hotel accommodation in Edinburgh. It is necessary to reserve rooms well in advance and intending members should give this their attention. We will gladly assist if requirements are stated.

We welcome copies of two new publications produced specially in connection with the recent Henry George Congress in Chicago. One is the text of the address *Buncombe about Peace and War* delivered at that Congress by the Hon. Charles O'Connor Hennessy, president of the Union, where he examined the origin and meaning of the Briand-Kellogg Treaty and showed that peace without removing the economic causes of war is unattainable. The other pamphlet reprints the article (written by Mr. Hennessy) in *Land and Freedom* of New York explaining to American readers the prominence given to land value taxation in British politics as instanced by the debate on the second reading of the Finance Bill. This pamphlet was circulated at the Chicago Congress and has since been well used in other directions.

Dr Julius J. Pikler was the capable representative of the International Union at the Economic Conference held in Prague on 4th and 5th October under the auspices of the Federation of League of Nations Societies. The object of the Conference was to develop the work of the Geneva Economic Conference held in May 1927. Dr Pikler spoke also for the Cobden League of Budapest, publishers of the Hungarian translation of the Memorandum addressed by the International Union to the Geneva Conference. He saw to it that every member obtained a copy of the Memorandum in either English or German, the latter being a revised translation made by Dr Pikler himself and printed in Budapest. He stated the case for real free trade in a speech direct and genial such as his listeners always enjoy.

Addressing the Prague Conference, Dr Pikler said: "Much notice has been taken of the model exhibited in the ante-room of our Conference and showing the height of the tariff walls erected around the nations of Europe. I would like to say a few words about it. Striking as this model is, it belongs in my mind not so much to an Economic Conference as to an international conference of psycho-analysts or of Doctors of Medicine who are met to consider mental diseases. It is the image of a lunatic asylum."

"But what I wish to emphasize," Dr Pikler continued.

"is that the model exhibits only the barriers placed in the way of international trade and altogether leaves out of account those barriers which are set up against the trade and commerce inside the various countries themselves. Now, every production within any country is equivalent to an import of goods into that country, but these imports are hindered and penalized by barriers which are called taxes and not tariffs. Nevertheless, they are tariffs, in the same way as customs duties are in essence nothing but taxes on trade. These internal barriers by their nature and amount are of greater consequence than the tariffs at the frontier, because inland production is so much greater in every country than the trade which passes to and fro over the frontiers."

The Resolutions Committee gave pretexts (how familiar they are!) for not submitting Dr Pikler's resolution to the Conference. But he was permitted to introduce it into his speech. It was to the effect that Free Trade in exchange is not enough; internal taxes on production and consumption hamper trade and industry even more so than international barriers; they too make for grievances and a state of mind among the peoples leading to a hostile attitude toward other nations; real free trade requires that revenues be obtained by taxation levied on the community-created value of land.

While in Prague, Dr Pikler addressed the Freemason's Society on land value taxation and has been invited to come again, so much interest being aroused, with the audience heartily in sympathy. It was a meeting of considerable importance, promising well for a really organized effort in Prague to promote our policy.

Supplies of the Esperanto translation of the Geneva Memorandum, *Economic Causes of War and of Industrial Depression*, are now in hand. It gives an exceptional opportunity to advance the movement for land value taxation and free trade in circles very ready to receive this message. We look to orders for the pamphlet with the assurance that it will be well placed. 1d. each or 5s. per 100 carriage paid.

A keen student of the methods of land valuation based on the publication of the results for open inspection has been much impressed by the Land Value Maps of Copenhagen. He has made them the more striking by showing in colours how the value varies throughout the whole city and the book thus coloured has been presented to the Union. The idea of colouring their maps in this way should appeal, our correspondent thinks, to the responsible valuation authorities. It is interesting to see how, in Copenhagen, the land value shades away from £350,000 or more per acre at the centre to £200 per acre or less at the outskirts; and how the land value is maintained along the frontages of the chief streets, becoming less and less as they leave the business and shopping districts. One can see also the influence of such a factor as sunshine making one side of a street more valuable than the other. It is an instructive demonstration. One-half of the total land value of the city is concentrated in one-twentieth of the total area.

The Rev. Mervyn J. Stewart has written, as member of our Committee, to Sir Malcolm Hailey (new Governor of the United Provinces, India), pointing out the happiness and contentment in Malaya, Northern Nigeria and Tanganyika Territory, where land values are to a very great extent retained for public needs, this being contrasted with the misery and discontent of India, where urban site values are given away and rural improvements confiscated by re-assessment. It was suggested that in his new post as Governor of the United Provinces he, the ablest member of the Indian Civil Service, might take steps to liberate production and industry by making land value only the assessment for taxation.

The Budapest monthly journal, edited by Dr J. J. Pikler, published *in extenso* in Hungarian translation the leading article on "Unemployment" appearing in the September issue of *Land & Liberty*.

AMERICA

Henry George Congress in Chicago

We are glad to have the report from Mr Percy R. Williams and from the *Chicago Single Taxer*, issued in special edition and edited by Miss Marien Tideman, telling of the success of the Convention in Chicago on 10th to 12th September, being the third annual Henry George Congress held under the auspices of the Henry George Foundation of America.

The official registration showed 215 enrolled delegates and many others were present in addition, making the attendance not less than 300 at several of the sessions. In representative character, with members present from 22 States of the Union, the Conference excelled its predecessors at Philadelphia in 1926 and New York in 1927.

The addresses delivered in the course of the eleven sessions and related gatherings covered a wide range of subjects to which no fewer than 50 leading speakers contributed. Some of the matters more particularly dealt with were education and various means of enlisting the young; the bearing of land value taxation on agriculture and the farmers' position; practical application of the land value policy, as in Pittsburgh; propaganda activities in many fields and how they may be strengthened; and the international movement. In the matter of educational efforts Mrs Anna George de Mille spoke on the plans formulated by the Robert Schalkenbach Foundation to foster essay contests on the philosophy of Henry George in schools and colleges, in order to attract the interest of the young people in such educational institutions. It is to be hoped that this plan will do something to counteract the organized false teaching which Mr Emil Jorgensen has so thoroughly exposed in his book and about which he also spoke at the Conference.

The Hon. Charles O'Connor Hennessy made a stirring appeal to join the International Union, and support by presence or affiliation the coming International Conference in Edinburgh.

Progress and Poverty. By Henry George. An Inquiry into the Cause of Industrial Depressions and of the Increase of Want with Increase of Wealth—the Remedy.

Kegan Paul Edition, paper covers, 2s.

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

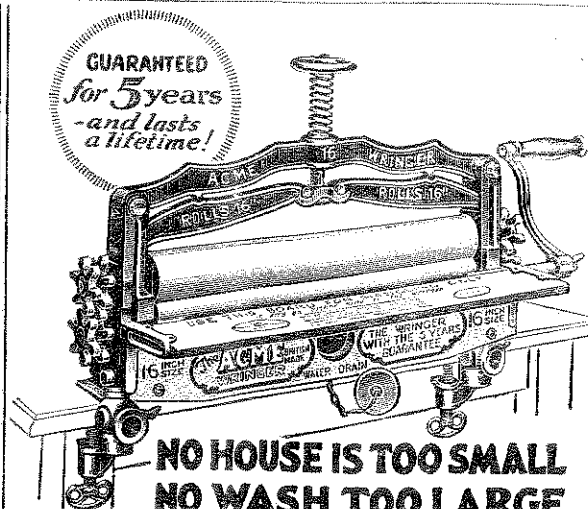
Abridged Edition, by Anna George de Mille, cloth 2s. (Postage, 2d. on each of above.)

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

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

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 Basic Facts of Economics. By Louis F. Post. 2s. (Postage 2d.)



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