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LABOUR PARTY AND THE UTHWATT REPORT

Is Land Nationalization the Solution?

AT a meeting on 23rd September the National Executive Committee of the Labour Party decided to urge the early introduction of a Bill to give effect to the recommendations of the Uthwatt Committee as an indispensable preliminary to the carrying forward of town and country planning. Though reaffirming the traditional party policy in favour of nationalization, it decided—

"To accept as a matter of immediate urgency the recommendations of the report which empower local authorities to acquire the whole of reconstruction areas in anticipation of their requirements and at prices not exceeding those of March, 1939.

"To urge the Ministry of Town and Country Planning to press forward, as a matter of urgency, the establishment of appropriate joint planning authorities throughout the country.

"To approve the principle of a global sum of compensation in respect of development rights as the only satisfactory means of dealing with the problem of holding value.

"To approve the principle that any undeveloped land required for development should be first purchased by the State. Where land is required for private development it will be leased to an approved developer for a suitable period and should not be sold.

"To accept the principle that betterment conferred upon private property by communal action shall be collected from the owners by the appropriate authorities."

There need be no disagreement that the existing planning powers of local authorities are inadequate, especially in those cases where large scale re-planning has become necessary owing to air-raid damage; nor need we discuss whether the proposals in this behalf made by the Uthwatt Committee are entirely satisfactory or require modification. This is mainly a matter of machinery and procedure.

Questions not Solved

The major questions arise out of the economic issues involved in all matters of land utilization. These are not solved by land nationalization. The mood of the Labour Party in recent times appears to be that all economic problems are to be solved by passing a Bill for nationalizing this, that, or the other thing; and that thereupon, as in the fairy stories, we can all live happily ever after.

So far as land nationalization is concerned, the very basis for carrying out that proposal does not exist, for it requires a valuation to be made in order to assess the compensation which must be paid. The nation should surely

know the price to be paid before it is committed to paying it.

But in the first place, and as a preliminary to the consideration of land nationalization or any other proposal for dealing with the land question, we should know what is the land question, what is defective in the present state of affairs, what is the grievance to be remedied. Unless we are clear about this, we cannot formulate an adequate remedy.

What is Wrong

The grievances which arise from our land system are these:—

(1) That rent, that is to say economic rent or annual land value, arises from the general activities of the community, not from anything that individual owners of land do, but that it is appropriated by individuals instead of going to the community, which is its author.

(2) That in many cases valuable land is unused or badly used, and so is not contributing to the production of wealth to the maximum of its capacity. Thus labour is deprived of the indispensable basis of its activity and the production of wealth is curtailed.

(3) That the rent or price of land is raised by the withholding of land from use, and thus a greater share of the wealth produced goes to the owners of land and a less share to the active producers of wealth.

Nationalization a Remedy?

None of these grievances are remedied by land nationalization. On the contrary, they are in a large measure perpetuated. The community goes on paying to the owners of land in the form of interest on debt created to buy out the owners what it was formerly paying in rent; or, to put it in another way, the rent must be collected by the State in order to pay it over to the bond holders.

Moreover, the infinite troubles and complexities of land nationalization are not realized. Land nationalization is not simply a scheme for buying the land, it is a proposal for buying all the buildings and other improvements which are attached to land. It involves, therefore, the nationalization at one blow of all the wealth of the country except furniture, stocks of commodities and other moveable things. If anyone imagines that the State possesses the organization and means to deal with such a transaction he is living in a fool's paradise. Those who sincerely believe in the ideal of ultimate

nationalization could not propose anything which was more calculated to bring the practice of it to immediate disrepute and disaster.

The State as Landlord

Nationalization implies further the buying out of every existing interest in immovable property and the appointment of compensation to all the assesses, sub-lessees, tenants and mortgagees of such property. If all this were accomplished, what could the State do with all the occupiers of such property except to leave them in occupation? It would, therefore, be obliged to negotiate terms of tenancy with innumerable owner-occupiers of houses, shops, factories, warehouses and other properties. While in the case of those who were in occupation as tenants it would be obliged to consider the terms upon which they held and whether the rents were in some cases above and in other cases below a fair market value. The political consequences of this are also of great moment—the pressure which would be put upon members of Parliament by constituents who wanted their rents revised and the disappearance, in the absence of a free market, of objective standards by which this could be done.

When Land is Winfield

If any, of course, be said that land nationalization would provide a means of dealing with the problem of land held out of use, as the State could let such land to those who wished to use it. But land nationalization certainly provides no ready means of dealing with the other branch of this problem, which is of equal moment although less obvious to the casual observer, the land which is used but is used badly. Land nationalization provides no criterion for judging such cases, nor any ready means of dealing with them.

In addition, so far as under-utilization some means is found of bringing unused land into use, and so abating the official scarcity which now exists, it would imply a lowering of land values or economic rent generally. In that event a gap arises between the interest on the purchase price and the rent receivable by the state; and how is that gap to be filled? by more taxation?

The Alternative

Contrast with all these difficulties and complexities the simplicity and the effectiveness of the taxation and rating of land values. It requires as its basis simply a valuation of the site disregard-

ing the buildings and improvements. Half a century or more of experience in places where this has been done has shown that it can be effected with reasonable speed, economy and certainty. It can be done by proved scientific methods. The result can be made open to public inspection, criticism and approval. Anyone can see by inspection of a map and a register accessible to any person interested what the value of each plot is. No question arises of valuing the buildings and improvements in which extremely difficult questions of adequacy of development, obsolescence, adaptability to the site and other problems arise, and in which adequate comparative tests are not available.

Neither does any question arise of valuing the individual interests in a property which arise by reason of leases or mortgages.

The tax is collected from the person who is receiving the rack rent of the property or is in a position to receive it. If he pays a rent to a superior interest he deducts from the rent the share of the tax which the rent receiver should bear.

Effects of Taxing Land Values

Now let us look at the consequences which flow from this simple proposal. To the extent that rates and taxes which now fall upon the use of land are shifted to the value of land, so does the community recover for public purposes the value which it has given to the land. As rates and taxes fall upon the value of unused or badly developed land, so is an equitable and properly adjusted pressure put upon the owners of such land to ensure that it is used or redeveloped. At the same time the development will be encouraged by the relief from rates and taxes now falling upon the use of land.

As this policy takes effect, the value of land will be influenced by the release of land now held out of use and the better development of land now poorly used. This virtual increase in the supply of land will operate to reduce land values or to prevent them from rising. This will be taken into account at each successive valuation, and the land value revised accordingly.

Reconstruction and Planning

Without elaborating the consequences of this policy, let us turn to its bearing upon the problems of reconstruction and planning raised in the Uthwatt report. The State or the local authority will be in possession of an adequate valuation of land established upon a scientific basis, and unlikely to be excessively high because of its use as a measure of liability to rates or taxes. In those cases where it is necessary to acquire land for public purposes, such as street widening, open spaces, housing or other reconstruction, the price can be assessed fairly by reference to the valuation. This is a vast improvement upon the attempt to assess compensation *ad hoc* in each case without reference to pre-established and uniform standards of valuation.

The Uthwatt Proposal

Incidentally it will be far better than the Uthwatt proposal that land for public purposes should be acquired at values not exceeding those in March, 1939. Since there was no valuation in existence at that date no one knows what the value then was. As that date recedes further and further into the past, the uncertainty will become all the greater. The proposal subconsciously assumes that land generally has increased in value since 1939, but that has not been demonstrated. In any event, it would operate with gross unfairness. The owner whose land was expropriated for public purposes would get one price, while an adjoining owner got another. The private purchaser would pay one price, while the public authority would pay another for land of identical value. It is impossible to see any justification for this, while in practice it would probably prove unworkable.

The "Development Rights"

To return to the advantages of land value rating and taxation in dealing with these problems of reconstruction, no necessity will arise for a large and sterile expenditure upon the acquisition of so-called development rights, or floating values, which are merely polite names for speculative values. The operation of the land value rate or tax will eliminate such values by convincing owners of land that speculation will not be profitable. This effect will arise not only in the areas outside towns, to which alone the Uthwatt proposal relates, but universally. The Uthwatt proposals, on the contrary, will tend to establish and perpetuate speculative values inside towns where the land values are highest and where a very large amount of reconstruction must inevitably take place.

Increment Values

The Uthwatt proposal for a levy on increases in annual land values in towns will be unnecessary. It will be superseded by a levy upon all land values, whether they rise or fall, and whether of land in towns or elsewhere. An abundant and immediate source of public revenue will be provided instead of an exiguous and deferred one.

Substantial and immediate relief will be provided from the rates and taxes which now fall upon the occupiers of houses and other buildings. More and better accommodation will become available to the occupier at the same cost, or the same accommodation at less cost.

A Practical Policy

All this provides a practicable policy which can begin to apply quickly, which can be developed as rapidly as is found expedient which imposes no undue strain upon the organization of the State or of the local authorities, and which requires no disturbance of multitudes of people who are occupying dwellings or business premises which are reasonably adapted to their pur-

pose, while it will relieve those of them upon whom the present system of rating or taxation imposes an undue burden, and will require a just contribution from those who benefit by the public services and the other activities of their fellow-men which render land valuable.

Labour Resolutions

It may be well to recall that at the annual conference of the Labour Party held in Liverpool in 1925 the National Executive presented a series of resolutions on land policy which were carried either unanimously or by very large majorities. These resolutions summarised the results of a long and careful enquiry into the subject by the Labour Party's Land Advisory Committee. These resolutions declared that the right solution of the land problem remained the very foundation of Labour's work. It may be freely admitted that they looked to ultimate public ownership, but the immediate proposals applying to all land were the imposition of a national land value tax at a uniform rate on the value of all land, and that local authorities should be given the power to levy a local flat rate, the amount of which they should be free to determine, on all land values within their area. The resolution further stated that—

"The land value taxation should be regarded primarily as a means of collecting the economic rent for the community; deflating land values, and so cheapening land; promoting the most profitable use of land; and facilitating the acquisition of land by public authorities."

Now these are precisely the problems which still require to be solved, and even more urgently because of the ill-effects of the war. They can only be solved by the measures which the Labour Party then saw were necessary. To adopt the proposals of the Uthwatt Committee in respect of development rights and periodic levy will simply impede the achievement of a just and adequate solution.

In an obituary notice of Lord Kenmare, formerly Lord Castlerosse, who died on 20th September, the *Manchester Guardian* said he came of an old Irish noble family. His father, whom he succeeded in 1941, was the fifth Earl of Kenmare and owner of 140,000 acres with a family seat at Killybegny and a residence in London. The *News Chronicle* said the family's estate in Ireland is of 10,000 acres and "includes some of the famous Killybegny lakes." That will be news to many who sing of Killybegny or recite its beauties. Killybegny, of all places, private property! The thought gives one a shock.

28. 60. LAND AND FREEDOM. A new, comprehensive and up-to-date treatise on Land Value Taxation. By Frederick Vennier.

28. 64. LAND VALUE RATING. Theory and Practice. A handbook for all interested in municipal finance and the rating question. By F. C. R. Douglas, M.A., F.R.C.S., M.P.

THE MENACE OF THE LAND SPECULATION

THE FOLLOWING are some of the many current references in the Press to the social dangers attending the buying-up of land to forestal and reap the fruits of future progress:—

"The public, confused by the technical details of the great Reports on this subject, now have a clear issue, namely, that no present or prospective owner of land should be able to exploit the common need by refusing to sell land for planned civic reconstruction or by demanding prices inflated by the war.... There has been ample time for the Ministerial scrutiny of the various recommendations. Mr. W. S. Morrison is a man of principle and ability devoted to his supremely important task. What prevents him from putting on the Statute Book an Act enabling the needed land to be bought at pre-war values for public use? It obviously cannot be the Labour Party; nor can it be the Liberals. The inference is obvious. But the Conservative Party do not at all take a narrow view of the rights of property and of the individual. It is the duty of the Party (especially we shall look to its younger members) to prove, not only on the floor of the House by agitation but in the lobbies by voting, that they will not allow civic needs, whether for housing or replanting, to be held up by land exploiters and gamblers in site values. The necessary legislation must be passed this autumn."—*Observer*, 19th September.

"Lord Astor, in his capacity as Lord Mayor of Plymouth, has followed up his recent letter to the Press with one to eighteen lord mayors and mayors of bombed towns asking them to support him in moving for legislation to thwart speculators in land.... There is widespread concern about the present speculation in land and property, and it is generally considered that it is better to stop speculation now than to cope later with what would then be vested interests."—*Manchester Guardian*, 15th September.

"It's a fact that speculation in land has become so intense that experts estimate that the value of undeveloped and agricultural land in Britain has increased by over £1,000,000,000 since 1939. Before the war the finest agricultural land in good heart used to fetch at the most £50 an acre. Yet only three weeks ago, at Haughton, three fields totalling no more than nine acres were sold for £1,250. And mentioned recently by T. U. C. chairman Anne Loughlin was a case where land sold for £40 an acre two years ago is now fetching no less than £130. This is a first-rate national scandal. And the Government is doing nothing to end it."—*The Leader*, 11th September.

"The Press Association's agricultural correspondent, Mr. J. Robertson Coupar, in his 'Land Letter,' calls

attention to the high prices now prevailing for farm land throughout the country, and points out certain aspects of the situation with regard to the future. The farmers of Worcestershire have adopted a resolution calling attention to 'the serious consequence to the farming industry of speculation in land, which, in some districts, is becoming widespread.' Whether as a result of speculation or of a genuine demand for investment, agricultural land is now fetching prices undreamt of in the inter-war period, when 14 years' purchase was regarded as a normal price for a moderate-sized farm. In Worcestershire itself eight acres of agricultural land were recently sold for £1,800 and £300 was paid for about an acre. In Lancashire, the other day, a 40-acre farm brought fully 81 years' purchase and a nine-acre one sold for £2,000. The boom, which began in the south, has spread steadily northward."—*Dorset Daily Echo*, 9th September.

"Local authorities do not consider that the Government's warning to speculators (of July, 1941) is enough. Speculators, they say, will take a chance unless the warning is embodied in legislation. And the warning referred only to compensation payable in respect of 'public acquisition' or 'public control.' This leaves untouched the question of land not within an area subject to planning changing hands at high prices which would force up the market price generally."—*Manchester Guardian*, 20th September.

Reported in *The Times* and other newspapers of 25th September, Mr. William McKinnell, chairman of the Building Societies Association, addressing the Metropolitan Association of Building Societies at the Connaught Rooms, London, said:—

"Speculation in land to be used for housing large numbers of our countrymen after the war is to be deplored. With this situation in prospect, it was not surprising that the Government asked an expert committee to make inquiries regarding the best policy to make such speculation impossible, or, at the least, very difficult in future. This was elementary political wisdom, but it will doubtless require more than elementary political wisdom to determine the lines of actual legislation to deal with this problem. Surely, however, it is not beyond our ingenuity to devise a policy which will prevent undesirable speculation, and at the same time provide such forms of widely acceptable land tenure as will properly protect the individual's rights and the community's interests alike."

The system of land tenure and of property rights, answering all Mr. McKinnell's requirements has been devised. It is to treat the value of the land as public property and the value of the house or any structure on the land as private property. In other

words, it is the Taxation and Rating of Land Values and the remission of all taxation "on the work of man's hands." The individual enjoys what is his and what rightly belongs to him; the interests of the community are properly protected by the public enjoying as its revenue what rightly belongs to it; and by the economic effect of land value taxation falling on the value of all land, whether used or not, the undesirable speculation in land would receive its death blow.

A WORD TO PROTAGONISTS

The Editor, *Land & Liberty*.

Sir,—Your correspondent, "C.W.L.," evidently has a touching but naive faith in the amenability to reason of the landowner and speculator.

Above his letter in your September issue appears the following quotation from Henry George: "Everywhere, in all times, among all peoples the possession of land is the basis of aristocracy; the foundation of great fortunes, the source of power."

Recent European history shows us to what lengths the possessors of such power will go if it is challenged. The Spanish Civil War followed the popular election of a government which tried to break the power of the landed interests.

I do not suggest that our own landed interests would go to such lengths, we are already too far advanced as a civilisation for that, I hope. Lacking "C.W.L.'s" faith in human nature, however, I am not convinced that they are so concerned for the welfare of the people that they would willingly commit a kind of financial hara-kiri if we would only reason with them. My experience of reasoning with such people in a small way shows that they are either definitely not open to conviction or agree in principle without any intention of altering their political actions. Their reaction to foreign aggression is no criterion for their reaction to internal aggression against their possessions.

Let us be practical and admit that at the present stage in moral development, in a conflict between imagined self-interest and reason, self-interest wins nearly every time.

That is to say, in the main, the "haves" will try to maintain their possessions even against the manifest interest of the community at large, though they may seek to compromise, which is the way in this country.

It is obvious therefore that our best hope of support does lie with the progressive forces which are chiefly recruited from the "have nots" or "have but littles," and are therefore not blinded by the glitter of possessions. It is our job to convince them that our "plan" is the best and true one.

Yours faithfully,

Chandlers Ford,

Hants.

DENIS GREEN.

PALESTINE : PROMISE AND PERFORMANCE

[Notes of an Address by DOUGLAS J. J. OWEN in the Picton Hall, Liverpool.]

The main provisions of the White Paper of 1939 (Cmd. 6,019) are, first, to limit immigration into Palestine to 10,000 per year for five years, plus 25,000, with no further addition to this 75,000 without Arab consent; and, secondly, to restrict land purchase to certain areas. The Land Regulations under this provision, issued in 1940, were unexpectedly severe on Jewish hopes, making it almost impossible for them to extend their purchases in by far the larger part of the country. It has been rumoured that the White Paper will be repealed, and some authorities have doubts, expressed by Lord Davies in the House of Lords, as to the validity and legality of its provisions, which have never been endorsed by the Mandates Commission of the League of Nations. In fact, the Mandates Commission in 1939 refused to sanction the policy of the British Government.

The Palestine Mandate, given to the British Government in 1922, refers in its Preamble to the recognition given by the Balfour Declaration "to the historical connection of the Jewish people with Palestine and to the grounds for reconstituting their national home in that country." And in Article II. it gives instructions to the Mandatory Power, Great Britain, "to introduce a land system appropriate to the needs of the country, having regard, among other things, to the desirability of promoting the close settlement and intensive cultivation of the land."

It is obvious from the above that the League of Nations thought that a new land system was required. It is equally obvious that the land system in Palestine remains in essence what it always was; that is, similar to land systems in most other countries, based on private monopoly, with consequent speculation. The *Encyclopaedia Britannica*, 14th Ed., 1929, vol. 23, states: "With the exception of about 20 sq. miles of State and waste lands, all the land acquired (390 sq. miles) since the war (1914-18) has been bought in the open market, often at inflated prices, and in addition to the heavy expenditure in which they have thus been involved, the Jewish National Fund and other Jewish bodies have had to sink large amounts of capital in improvements, including in particular the drainage of marshes."

That the land ramp in Palestine has gone on unabated since 1929 is testified by the recent statement (quoted in *Land & Liberty*, June, 1943) by Judge Bernard Rosenblat, President of the Palestine Foundation Fund, who uttered a grave warning against the growth of land speculation in Palestine. He said that land values there have risen substantially since Rommel's defeat in Libya. "The present landlords, both Arab and Jewish, will reap a harvest which must operate as an increasing tax upon every newcomer in the country. The Jewish National

Fund is vitally affected, for it would be unable to purchase land at an increasing tempo to meet the demands of the new immigration, while land values continue to forge upwards with every shipload of immigrants; the fund may in fact be forced into the awkward position of becoming virtually a collecting agency for Palestine landlords."

This remarkable warning is borne out officially in the report of the 1937 Royal Commission, which referred to the criticism of the Mandatory Power for not implementing Article II by introducing a new land system. "It is true," they stated, "that no new system has been enacted. The Ottoman Land Code has been retained, with all the difficulties involved in its various forms of ownership and tenure of land; several new laws have been passed to amend it, but it remains in essence the same complicated system, one which is not calculated to promote close settlement and intensive cultivation. Even with the amendments which it has been found possible to introduce, it cannot be deemed to be a satisfactory system in these respects." It goes on to speak of the "era of speculation" and gives statistics in illustration.

The Palestine land system is, in fact, the one that is familiar in Great Britain and most other parts of the world. The valuation in Palestine is described as "prehistoric and biased." It bears no relation to present values. Unused building land escapes taxation. Tithe is levied on gross production, and if the land is untitled there is no tax to pay.

This, as the Joint Palestine Survey Commission of 1928 pointed out, puts a premium on the non-cultivation of land! "Cultivators of poor land are more heavily taxed than cultivators of good land. . . . Psychologically, the tithe exerts an unfavourable effect upon the cultivator, as he is less interested in improving his farm and increasing his crop yields, since he believes that he will but have to pay more taxes to the State as a result of the increase in his profits." Members of this Commission were Lord Melchett (Chairman), Dr. Frankel and Messrs. Warburg and Oscar Wassermann of U.S.A. Their Report not only gave a reasoned criticism of the existing system, but showed the way to a better one. The main interest of the passages on agriculture was to indicate how far the Mandatory Power had failed to carry out its Mandate to introduce a new land system. On p. 134 we find this significant description of land and taxation in Palestine. It may be compared with conditions in any country taken at random:—

"The laws and the methods of taxation which are now in force are recognised to be archaic and inequitable. They discriminate in favour of those lands which are not cultivated, and which are therefore unproductive, and penalise the industry and enterprise of those who add to the productivity of the soil and to the prosperity of the country.

In most countries where land taxation prevails, it is upon the basis of the fair value of the land, whether it be cultivated or not, or whether the methods of husbandry be good or bad. The actual value of the land is, as it should be, the controlling factor. Any other policy obstructs the economic development of the country. It is hoped, therefore, that a fiscal policy may soon be adopted which will tend to equalise them in taxation upon a reasonable basis."

When the Joint Survey Commission of 1928 came to specific proposals and recommendations, they were equally clear as to the remedy required. They stated: "No progressive colonisation of Palestine is practicable until a modification of the present system of taxation has been effected. . . . Although the new system (communication of tithe) eliminates some of the major evils of the tithe, it will not prove satisfactory since taxation should be based not on the actual yield, but on the unimproved value of the property to be taxed." The advice was unheeded. As a direct result, a crisis developed, ending in violence and bloodshed. The British Government of that time, ignoring the warning of both the above Commissions, attempted to deal with the situation with the White Paper policy instead of laying the foundations of the Jewish National Home upon a just land system in accordance with the instructions of the Mandate. As stated already, the White Paper policy was rejected by the Mandates Commission upon whose approval its legality and validity depended.

Rabbi Peretzweig recounted at our International Union's Conference in Edinburgh, July, 1929, the interview he had just had with the then High Commissioner of Palestine, Sir John Chancellor, who was at that time in London. After showing that with every bit of land bought and improved the next bit of land is made harder to buy, and that the Jews were thus putting up the price against themselves, Rabbi Peretzweig put this question: "Don't you realize that this present system, by which the value of land that we have to pay for is increased, is unjust?" And the High Commissioner replied: "Yes, I know it is unjust, but that is what happens everywhere." He was right, it does happen everywhere that men ignore the teachings of justice. The Rabbi went on: "But is it not right that in this land of all lands, the land of the prophets, some attempt should be made to consider whether it is not possible to find a way out of the difficulty?" The High Commissioner replied: "I know what you are: you are a follower of Henry George." After the Rabbi had admitted to the Henry George discipleship, the High Commissioner went on: "I will at any rate say this: I have some experience in colonization. I was Governor of Southern Rhodesia, and I will promise you that my Land Department shall make inquiries into the experiments

which have been made in the Taxation of Land Values, and if anything can come out of these experiments of use to Palestine then you may rely upon my sympathetic desire to put them into practice." There spoke the best type of British colonial governor; but unfortunately nothing appears to have been heard of the inquiries.

One of the greatest friends of the Zionist movement has just died in the person of Lord Wedgwood. He was, of

course, at the same time one of the greatest followers of Henry George. Writing in his book, *The Seventh Dominion*, in 1928, Lord Wedgwood said: "Gravest of all the impediments that Zionism has had to face is the exorbitant price exacted for land." If the sense of frustration and betrayal of the Jewish people in Palestine is not to issue once more into a state of chaos and disorder, heed must be taken of the warnings quoted from so many sources.

SCOTTISH RATING AND VALUATION COMMITTEE

Memorandum of Evidence Submitted by the United Committee for the Taxation of Land Values

[The Secretary of State for Scotland has appointed a Committee with the following terms of reference: To review with reference to post-war requirements the law and practice in Scotland in relation to (1) The valuation and rating of hydro-electric undertakings, with special reference to the recommendations of the Committee on Hydro-Electric Development presided over by Lord Cooper; (2) The effect of the existing system of rating on the provision of houses and the question of whether it is practicable and desirable to limit the maximum amount payable in respect of owners' rates; and (3) The liability for rates in respect of empty or unused premises.]

The terms of reference to the Committee indicate a variety of subjects for consideration, the most extensive of which is "the effect of the existing system of rating on the provision of houses." But, as any alteration in the rating system in relation to any class of lands and heritages will automatically affect the proportion of rates to be borne by the occupiers and proprietors of all other classes, it is essential to consider in the first place what is the general nature of the existing system and what economic consequences flow from it.

The fundamental basis of the system of rating is the valuation upon which the rate is levied. This is the yearly value of land and heritages and is defined to be "the rent at which, one year with another, such lands and heritages might in their actual state be reasonably expected to let from year to year."

The subject to be valued is land, but that term in law includes the buildings and other improvements which have been made on or in it. Thus the basis of the rate is a composite subject consisting both of the natural resource, land, and of the artificial things attached to it by man. It is also to be observed that the subjects of valuation are to be valued "in their actual state," that is to say, according to the actual degree of development or use which has been made of the land and without regard to the possibility of it being put to a better use.

The result is that undeveloped land is valued at a nominal figure, and that the better it is developed, the higher becomes the valuation, and the greater becomes the burden of rates levied in respect of it. For example, if there be in the same street three sites side by side and of equal site value, and if the first is undeveloped, the second poorly

developed (e.g., having on it worn out and antiquated buildings), while the third is well and adequately developed, then the first will be rated at a nominal value, the second at a low value and the third at a high value.

It is, therefore, evident that the present system of rating discourages the provision of houses and of other buildings and improvements, and makes them scarcer and dearer.

On the other hand, the present system by virtually exempting unused land from contribution to the rates encourages owners to hold back their land from sale or letting until they can get a high price or feu duty. This tends to raise the level of market price, and in that respect also discourages the provision of houses and other buildings and improvements.

The fact that the Scottish system of assessment imposes part of the rates upon the "proprietor" and part upon the occupier does not make any material difference to the economic effects outlined above. It is to be remembered that "proprietor" in this connection means the person "who shall be in actual receipt of the rents and profits," and that a person occupying under a lease for more than 21 years is deemed to be the proprietor. As there cannot for the purpose of rating be more than one proprietor of any rateable subject, it follows that no rate is levied upon the owners of feu duties and ground annuals, although both of these are owners of interests in land and in the broad sense of the word are as much proprietors as those who are defined to be "proprietors" for purposes of rating. Thus it appears that in some cases the occupier and the proprietor are one and the same person who bears both classes of rates, and that in many cases proprietors who draw very large rents in the form of feu duties or ground annuals are not rateable.

The ultimate incidence of a rate, as of any tax, is not determined by the mere fact of it being collected in the first place from some defined person. It depends upon the nature and economic effect of the charge. Thus, it is well understood that taxes upon commodities such as tea and sugar although collected from importers or manufacturers are paid in the end by consumers in the shape of a higher retail price.

The same thing takes place in the case of rates which are taxes upon

Taxation should be based, as the Joint Survey Commission said, not on the actual yield but on the unimproved value of the property to be taxed. The remedy is in line with the requirements of the Mandate: it has been endorsed and demanded by the Jewish leaders; it is the remedy associated with the name of Henry George, and embodies the principles of the Laws of Moses: "the land shall not be sold in perpetuity."

houses and other buildings and improvements. In the case of houses they are borne by the occupier (who is in effect the consumer of the dwelling) and in the case of heritages used for industrial or commercial purposes, they are shifted on to the consumers of the goods manufactured or vendid. The incidence of rates upon the value of land is entirely different. Land is not produced. There can be no question of reducing the supply and so raising the price. On the contrary, if a rate on land value is levied upon all land, whether used or unused, it will discourage the holding up of land for future increase of value and so will reduce land values from a speculative to a normal level.

The effect of the existing system of rating in discouraging the provision of houses does not arise from the fact of some rates being levied upon owners. The amount of the rate which the owner is likely to bear is taken into account when he bargains with the occupier over the rent. Houses will not be erected unless a return can be foreseen from them which will both cover any rates which the owner has to pay and remunerate the cost of construction and the cost of the land.

It may be said that the levy of rates on owners has the effect of asserting the principle that payment should be made for public services which maintain the value of the heritage whether it is used or not. Clearly no land would be worth much more than a nominal price or rent if all public services were withdrawn. The existence of these services is essential to the maintenance of the land value, which is indeed simply a measure of the communal advantages of living in one place rather than in another. There would be a principle involved if the rate were levied upon land value and so fell inescapably on those who benefit by public expenditure and other forms of public activity, and it would be a sound principle. The same principle is not involved when the rate is levied on the yearly value of land as built upon and improved because the rate then tends to be shifted on to the occupier.

But there is nothing to be gained by limiting or abolishing owners' rates, so long as the present system remains. The result will be to increase the direct burden upon occupiers, whereas it was formerly an indirect burden concealed in the rent. The discouragement to the

provision of houses would still remain if all rates were levied upon occupiers instead of some being levied upon a certain class of proprietor.

The discouragement can only be removed by basing the rate upon the value of the land, disregarding the value of buildings and improvements. If that were done provision would have to be made for an appropriate part of the rate to be levied upon the owners of feu duties and ground annuities to the extent that these payments represent rent for the land itself and not for the improvements.

On this subject generally reference may be made to the Report of the Select Committee of the House of Commons on the Land Values Taxation, etc. (Scotland), Bill, 1906. As to the technique of applying a rate on land values attention may be directed to the London Rating (Site Values) Bill, 1938, where this was worked out in detail, and the principles of which could readily be adapted to the conditions existing in Scotland.

The principal change involved would be the addition of a new column to the valuation roll containing the land value of each heritage. The valuation roll already records the name of the "proprietor," and the demand for the land-value rate could be addressed to him. The "proprietor" would be entitled to deduct from any rent, feu duty or ground annual payable by him a proper proportion of the rate (or the whole of it if the rent he pays is equal to or greater than the annual land value).

The transition to the new system of rating on land value could be made by whatever stages were deemed advisable, that is to say, a portion of the rates could be levied upon the existing basis and a portion levied upon the new basis.

If this reform were adopted, it would solve the remaining problems which have been referred to the Committee.

The rates upon structures such as the hydro-electric undertaking, as upon all buildings and improvements, would be reduced to the extent that land-value was taken as the standard of rating, and the provision of houses and other needed improvements would be encouraged.

Empty or unused premises would be liable to the land-value rate. There is no reason why that value which arises solely from community causes, and owes nothing to work done or improvements made by individuals, should be exempted. On the other hand, if the premises were empty because they had become old, dilapidated and unfitted for their purpose, then rebuilding with a modern and suitable structure would be encouraged by the reduction in the quantum of rates levied on improvements. The development of vacant land which was needed for housing or other purposes would in like manner also be encouraged.

It is, therefore, submitted that nothing of value is to be gained by modifications in the existing rating system such as are adumbrated in the terms of reference. The system which has

become already complicated by derating and other devices would merely be made more complicated. The remedy is only to be found by recognizing the economic and social distinction between

MANCHESTER APPOINTS INQUIRY COMMITTEE

At the meeting of the Manchester City Council on 1st September, the following resolution was adopted:—

"That a Special Committee be appointed to consider and report to the Council upon (1) The recommendations contained in the reports issued by the Royal Commission on Compensation and Betterment, and on Land Utilisation in Rural Areas in so far as they are applicable to the present and future needs of the Corporation; (2) The advisability of acquiring powers to rate land values; and that the Nominations Committee be requested to make recommendations to the next meeting of the Council as to the constitution of this Committee."

Signed: Councillor Needoff (mover), Aldermen Sir Miles E. Mitchell, Councillor F. E. Tyndale, Councillor Lee, Councillor Feggs.

The resolution came at the end of a crowded agenda and just before the lunch-time adjournment. Councillor Needoff (Liberal) recommended the proposal in a brief speech, saying that the Government, with a view to preventing a deadlock like what occurred in housing and re-planning schemes after the last war, had appointed various commissions—the Barlow, the Scott, the Uthwatt—to define broadly the lines on which our rural, urban and industrial planning should proceed, and to recommend ways and means to solve the financial problems that would inevitably arise in connection therewith.

These "ways and means" in the Uthwatt report were particularly complex and controversial; the proposal to purchase "development rights" would involve three separate valuations and would probably not make it possible for land outside urban areas to be bought any cheaper than nowadays. The recommendation that legislation should enable public authorities to purchase land within urban areas at no higher than the "1939 ceiling" was illusory, because there was no valuation in 1939 and the "ceiling price" of land was already tremendously inflated. After the last war we saw how prices were pushed up by our own housing needs. Land in Wythenshaw was bought piecemeal. The first section cost £80 an acre, the real value as agricultural land being no more than £40 an acre. A year later it was decided to extend the Wythenshaw scheme and the price of the needed land (bentrol with that which had been purchased) cost £120 per acre. Four

years later a further extension was decided upon, and for similar land the price was £300 an acre. That experience reflected the unfair advantage which the existing rating system allowed landowners to take of the community. There was not time to finish

what has been produced by human effort and what has been provided by nature, and to adjust the system of rating so as to take account of this distinction.

the speech. A vote was called. Alderman Wood (Labour) seconded the resolution in a one-minute speech and the resolution was carried by a substantial vote. Labour and Liberal voted solidly together in favour.

UNOCCUPIED PROPERTIES

In England and Wales the Elizabethan Act of 1601, which is still the foundation of rating, makes the rates on a property chargeable on the "occupier"; an expression that has been the subject of various judicial decisions. One result of this arrangement is that where there is no "occupier" there is no one on whom the rates can be charged, and properties that are unoccupied go practically rate free.

In Scotland, on the other hand, the liability for rates is divided between the "occupier," which has much the same meaning as in England, and the "owner," which generally means the occupier's landlord. Thus where there is no "occupier," unoccupied property is not assessable to rates in respect of the occupier's share of the assessment. But in view of the terms of the Lands Valuation (Scotland) Act, 1884, the Court of Session held, as long ago as 1858, in the case of *Tod v. Mitchell* (20 Milne, 445), that unoccupied property is assessable to rates in respect of the owner's share of the assessment. Reference may also be made on this point to the *Encyclopædia of the Law of Scotland*, vol. 15 (1933), p. 206.

This difference between the English and the Scots practice is recognised in the Increase of Rent, etc. (Restrictions), Act, 1920, in relation to those cases in which the landlord pays the rates for the occupier and includes them in the rent, when the rates are increased after that inclusive rent has been arranged. Where this is the case in England or Wales, s.2 (1) (b) authorizes the landlord to increase that inclusive rent by the amount by which the rates have been increased; but where it is the case in Scotland, s.18 (1) (b) authorizes him to do so only for the increase of the rates "other than those for which he is responsible"—that is, only for the increase in the occupier's share of the assessment.

In any rating or taxation of land values—or, in other words, in any local or national land-levy—the persons chargeable would be those who are in possession of the land values, whether as receivers of rent for them or otherwise. Thus, so far at least as rating is concerned, the transition from the present valuations to land-value valuations would effect a shifting of the liability to pay the rates, as well as a change in the basis of the valuations on which they would be charged.

THE "CEILING PRICE" AND GOVERNMENT POLICY

IN THE House of Lords on 21st September Lord Latham and Viscount Astor urged the Government to take immediate steps to give local authorities the powers which they needed in order to deal with planning and physical reconstruction. Lord Snell, replying for the Government, referred to the Interim Report of the Uthwatt Committee which had recommended "that the Government should forthwith declare, as a general principle, that payment of compensation in respect of the public acquisition or public control of land will not exceed sums based on the standard of 'pre-war values,' i.e., values at 31st March, 1939; this basis to be adopted for such period as will enable the long term policy of planning to be determined and any alterations in the present principles governing compensation to be brought into force." He said that the Government had accepted the principle of the 1939 ceiling, subject to the proviso that its detailed application would require consideration. The application of that principle was by no means as simple as at first sight might appear. For example, to apply the ceiling only to the purchase of land by local authorities or by the Government, while other purchasers were left free to find their current market level, might well be to impose a special disadvantage upon those landowners whose land was selected for public purposes. Similarly, many owners of revenue-earning property had had their property destroyed by enemy action and had been compelled to acquire premises elsewhere, often at a high scarcity value. If these latter premises should be selected for purchase by the planning authority it might well be that to pay only the 1939 value might impose a direct loss on the owner. He mentioned these difficulties, which by no means covered the whole ground, simply as an illustration of the problems which arose from the application of even so comparatively simple a recommendation as that of the 1939 ceiling.

It might also be observed that the difficulties of attempting to limit the price of land for public purposes to the 1939 value are more extensive than Lord Snell indicated. It is not only unfair as between the owner of land who is obliged to sell to a public authority and the owner who is left free to sell to whom he pleases; it is also unfair to the private purchaser as compared with the public authority, and the purpose for which the private purchaser intends to use land must not be assumed to be unimportant or unessential to the economic life of the community.

Moreover, there is no valuation in existence showing what were the values in 1939. It is not thinkable that any government should attempt to make a general valuation of land retrospective to that date. The attempt to arrive at the value in every case where there is an attempt to apply the principle will involve dispute and recourse

to arbitration with all its delays and disadvantages to the public authority. As time goes by it will become more and more difficult to make an objective picture of what the position was in 1939. The application of the principle presents the most serious practical difficulties quite apart from the inequality it will produce as between one vendor of land and another and one purchaser and another.

The object of the proposal was to prevent land speculation, but it would be a mistake to assume that all land has increased in value since 1939. No doubt there are cases in which land has been sold at higher prices. The most extensive and glaring cases relate to agricultural land, and are due to the high prices being given for agricultural products which constitute a large and concealed subsidy to agriculture. But agricultural land is not that which in most cases local authorities will require for carrying out planning. In the case of urban land the position is quite different, and if the costs of building are at a very high level after the war it is possible that for a time the demand for land might actually be checked.

It is not to be forgotten also that in many cases land had attained to high speculative values before the outbreak of war, and the proposals of the Uthwatt Committee do nothing to remedy that. What is wanted is a policy which will deal with speculative values generally, and such a policy has not been provided by the Uthwatt Committee, which in fact declared itself precluded by its terms of reference from considering the only policy which could deal with the problem as a whole and effectively, namely the rating or taxation of land values.

It is high time that the Government and the local authorities realized that they will never be able to put an end to speculative prices until they can prevent land from being held out of use or from being badly used, which is equivalent to a partial holding of land out of use. The only practicable method of preventing land withholding and speculation is by imposing rates or taxes on the value of land apart from improvements. This will at the same time secure a reasonable valuation which can be made a standard for arriving at the value of land required for public purposes. Short of that there is no logical, just or effective solution.

CIANO'S SPECULATIONS

THE "London Day by Day" column of the *Daily Telegraph*, 31st August, commenting on the reported escape of Count Ciano to Germany, says that whatever his diplomatic abilities he showed himself an adept in providing against future rainy days. His acquisitive instincts were inherited. At the end of the last war his father Admiral Costanzo Ciano—the title of Count was of Fascist creation—was in very modest circumstances. Thanks, however, to the high posts provided for him by his friend the Duce, he managed to leave

at his death a fortune of 1,000 million lire—some £10,000,000. The present Count Ciano contrived almost to double that sum. Thus he did by bringing pressure upon the Banco di Santo Spirito of Rome to "sell" to him the vast area of building land between Ostia and the Rome district of the lower Aventine at the nominal price of five centimes per square metre. The ground was quickly resold to the Committee of the Rome Exhibition planned for 1942 at 50 lire a square metre.

SHOOTING RIGHTS

AN ARTICLE by C. J. Cornish in the *Cornhill* of August, 1898, interesting to recall, reveals "the recent history of rents for partridge shooting in North Norfolk":

"The stocks of partridges do not cost the tenant farmer one single penny either to rear or to protect. . . . There is no doubt that the prices paid for this North Norfolk shooting are too high, even in the face of the demand for it. One farm of 1,000 acres, with no wood on it at all, purely partridge shooting, let for £110. The farm itself is only rented at £540 per annum, so for his sporting right the occupier netted a little over one-fifth of the rent he was paying. Three years ago he did not let it all, and fifteen years ago he might perhaps have made £30 or £40 for his shooting, a rent which would have entitled the shooting tenant to keep up enough rabbits to do £10 worth of damage at least. This 'unearned increment' represents to such a tenant a reduction on his rent of twenty per cent., a very welcome and real addition to the value of landed property. For there is little doubt that when the present leases are rearranged, this increment will be taken into consideration as a landlord's asset.

"If the shooting rights of ordinary English land are a potential silver mine with an increasing yield, a decent trout stream or salmon river is a very Pacifolus; it simply flows with gold.

The carefully worded advertisements of fishing to let suggest that, however sly the trout, there is no fear of scaring the angler. The following strikes us among others taken at random: Wales—on the banks of the Usk. A small house with two sitting-rooms and five bedrooms, also servants' room, and a cottage adjacent to the river. The fishing to let consists of about one mile on both banks of the Usk, with salmon and trout. The tenancy would be from the 15th of February to the 2nd of November. The maximum recent bag of salmon is stated to be 138 and the lowest 28—trout numerous. For this the rent asked is £490. The landlord employs a man and his wife, and pays their wages; the man to act as river watcher. But the advertiser warns the lessee that the man must not be expected to work in the day if he has to watch at night. Considerate man! One would have thought that the £490 would almost have covered the expense of a regular watcher."

NOTES AND NEWS

Recent leaflets published by the United Committee include: *The Immediate Need for Land Value Rating*, by (Councillor Needoff; *Land in Post-War Reconstruction* (on the Scott and Ullswater Reports); *The Background of the Beveridge Report*; *The County of London Plan*; *Liberal Assembly and the Ullswater Report*; *Just Enough Unemployment* (on the "Full Employment" statements published by "The Times, the Economist, Lever Bros. and Unilever Ltd., and others); and, in association with the Welsh League, *Land Value Rating—Cardiff States the Case*. The article in this month's issue "Labour Party and the Ullswater Report" is being published in leaflet form. The price of each of these various leaflets is 1d. or 3s. per 100. There has been a reprint of the pamphlet *How the English People Became Landless* and of other pamphlets; also of *Education for Citizenship*, the Prospectus of the Henry George School of Social Science. The complete *Catalogue* (84 titles) of Land and Liberty Publications is available, price 1d. The *Biography of Henry George*, by Prof. G. R. Geiger, price 6d., is out of print, but a new printing will be produced as soon as paper is available.

* * *
Leaflets published by the English League include *Foundations of Social Reconstruction and After the War—More Houses, More Opportunities for Employment, More Freedom*. These are already being well used in ways of distribution, especially to members of local town councils, to staffs on anti-air raid sites, at meetings addressed under Army Education Schemes, etc. Copies are available at the rate of 3s. per 100 post paid.

* * *
Deeply regretted is the loss to the English League by the death of H. G. F. Almeringen, a former member of the Executive, who was killed on 9th August in a street accident as he was cycling home from business.

* * *
On 2nd September members of the Welsh League for the Taxation of Land Values met in the Park Hotel, Cardiff, to commemorate the anniversary of Henry George's birthday, to review what the League was doing and to consider future activities. The address was delivered by Mr. C. A. Gardner and a number joined in the subsequent discussion. Mr. Gardner's chief topic was the need for promoting still more vigorously the municipal campaign for the rating of land values, leading out to the fundamental importance of Land Value Taxation as the "key policy" in relation to the post-war reconstruction.

* * *
The *Warrington Examiner* and the *Warrington Guardian* reported the meeting held on 11th September on the subject of the Rating of Land Values addressed by Mr. F. C. R. Douglas, M.P. The Chairman, Alderman D. Plinston, J.P., referred to the renewed

activity of the Land Union against the proposals to interfere with land monopoly. We understood that the boys who had gone out fighting and who were sacrificing their lives were doing so for the principles embodied in the Four Freedoms and the Atlantic Charter, but we have got to wait and see. If the Land Union had their way, we would go back to the old method of living and dying before our time.

* * *
The sincere sympathy of all his colleagues and co-workers goes to Arthur H. Weller, the Secretary of the Manchester Land Values League, in his bereavement by the death of Mrs. Weller on 27th September; and to their son, Leonard. Mrs. Weller's place in the cause associated with the name of Henry George was that of one who in her home life sustained and encouraged the good work in every way, the companion whose interest and encouragement has to be counted in the faithful service any partner can render in life's joint endeavour. The funeral took place from 13 Lisburne Lane, Great Moor, Stockport, where (at the address of his son) Mr. Weller is at present residing.

* * *
Few papers in the country give so much space to "Letters to the Editor" as does the *Yorkshire Observer*, or offers such impartial opportunity to the exponents of various schools of thought. Some vigilant advocates of Land Value Taxation and Free Trade have had good share in the correspondence, which, the opponents helping, make the *Yorkshire Observer* quite an exceptional forum. Among the writers so engaged and speaking to a wide public are P. V. Oliver, G. H. Froggatt, Councillor Joe Walker, Arthur R. McDougal, "Lanlex" and "Audax."

* * *
The discussion group of the Workers' Educational Association, Hope Street, Liverpool, was addressed by Mr. F. R. Jones on 16th September. Students were encouraged to give a sound basis to their study of economics by reading first *Progress and Poverty*, and for stimulus the Prospectus of the Henry George School of Social Science was specially commended. At the Bowring Park Study Circle, which meets at 31 Corwen Crescent, Liverpool, the last Sunday of each month, Mr. P. Balfour spoke on 26th September on "What Henry George taught me." On 26th October, 7-30 p.m., at the Friends' Institute, 97 Islington, Liverpool, Mr. Curzon Newhouse will open discussion on "Landless Man and Manless Land."

* * *
The main hall of the Picton Hall, Liverpool, was well filled on 1st September to hear the Address (reported elsewhere in this issue) by Mr. D. J. J. Owen who, taking "Land and Liberty" as his text, dealt informally with Zionism and the land question. The meeting was organized by the Liverpool League and held under the auspices of the local section of the Henry George School of Social Science. Mr. Curzon Newhouse presided. There was good

publicity value in the report published in the *Liverpool Daily Post*.

* * *
The Ullswater Report was discussed and criticised by Mr. G. Musson at recent meetings of the Cadnor Labour Party and the Ripley Co-operative Men's Guild. Good use was made of the United Committee publication (1d.) *Land in Post-War Reconstruction*. Appended to this Derbyshire note is the kindly compliment from two M.E.F. soldiers, R. Hutchinson and W. Musson, who write home that *L. & L.* is eagerly received each month; it is passed round and its contents are keenly discussed.

* * *
The economic classes conducted locally by Mr. E. J. McManus have led to the formation of the Castle Douglas Henry George Fellowship which meets regularly once a month. On 26th September, led by Mr. J. W. Macpherson, the subject discussed was "Are defects of human nature the cause of poverty?"

ADDRESSES

The United Committee for the Taxation of Land Values Ltd., 4 Great Smith Street, London, S.W.1. Publishers of *Land & Liberty*. W. R. Lester, Hon. Treasurer; A. W. Madsen, Secretary; F. C. R. Douglas, Assistant Secretary. Telephone: Abbey 6665. At the same address: The International Union for Land Value Taxation and Free Trade. Astley Mitchell, Hon. Treasurer. The Henry George Foundation of Great Britain, publishing department of the United Committee. The Henry George School of Social Science, free tuition, all information as to classes, correspondence courses, etc., on application. The English League for the Taxation of Land Values: Fredk. Vepinder, Secretary.

Yorkshire and Northern Land Values League: F. Skirrow, Secretary, 129 Skipton Road, Keighley.
Manchester Land Values League: A. H. Weller, Secretary, Pychley Bean Level Road, Oldton, Stockport.
Midland Land Values League: John Bush, President, 20 Cannon Street, Birmingham.
Liverpool League for the Taxation of Land Values: Miss N. McGovern, Hon. correspondence Secretary, 74 Osmaison Road, Prenton, Birkenhead.
Crosby Henry George Fellowship: C. C. Pulton, Hon. Secretary, 11 Tudor Road, Liverpool.
Porthmouth League for the Taxation of Land Values: H. R. Lee, Hon. Secretary, 13 Lawrence Road, Southsea.

Derbyshire League for the Taxation of Land Values: George Musson, Hon. Secretary, 20 Denby Lane, Codnor, Derbyshire.
Welsh League for the Taxation of Land Values: Eustace A. Davies, Hon. Secretary, 27 Park Place, Cardiff. Telephone: 1563.
Hon. Organizing Secretary: I. T. Rees, 2 Southey Street, Cardiff.
Henry George Freedom League: Wm. Reid, Secretary, 9 Woodside Crescent, Glasgow, G.3. Telephone: Douglas 5592.
Edinburgh Taxation of Land Values League: A. Davis, Hon. Secretary, 10 Tenni, 8 Kirnall Terrace, Edinburgh. Telephone: 46588.
Castle Douglas Henry George Fellowship: E. J. McManus, Hon. Secretary, 10 Tenni, c/o Leah's Cottage, Castle Douglas, Kirkcubrightshire.

Highland League for the Taxation of Land Values: Isaac Mackenzie, Hon. Secretary, Queensgate Arcade, Inverness.

We fear the October 1943 number of
"Land & Liberty" may not have reached
you. In case it should have gone
astray, this further copy is now
sent to you.

A. W. MADSEN

4, Great Smith Street,
London, S.W.1, England.

April 1944.

