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Parliament and the Coalowners

THE FIRST instalment of the Government's measures for the nationalization of coal is the passing of the Coal (Registration of Ownership) Act. In moving the Second Reading in the House of Commons on 13th July, Capt Crookshank (Secretary for Mines) recalled that the net annual income of the royalty owners had been agreed at £4,430,000 and that the tribunal set up to determine the purchase price had fixed this at £66,450,000. The purpose of the Bill was to establish a register of ownership. Registration would not be compulsory and the register when drawn up would be a confidential document. The Government would pay the owners' costs of registration. The Bill was a preliminary to a further measure which would be introduced at a later date.

Not for the Public Eye

A lively discussion ensued. Mr George Hall (Lab.) referred to the fact that the miners in their evidence to the Sankey Commission had objected to any compensation being paid for mineral rights, although in cases of hardship a compassionate allowance might be given. He objected to the register being secret. Mr James Griffiths (Lab.) also said that the royalties should be taken over without compensation. Mr MacLaren (Lab.) pressed that the register should be made public.

Mr Batey (Lab.) inquired whether the Government had not already particulars in connection with the Mineral Rights Duty levied on royalties. He added: "In my opinion we should oppose even the first step that the Government are now taking in respect of the nationalization of royalties, unless we know that the Government do not mean to debit the industry with the amount of money taken by the royalty owners."

We may remark that the alternative to "debiting the industry," as Mr Batey terms it, is to debit the taxpayers. The interest on the purchase money must be found somewhere, and it must either come from the revenues of the properties acquired or from taxation.

Secrecy to Avoid Propaganda

A still more determined attack on the Bill was made by Mr D. N. Pritt, K.C. (Lab.), who did not see why it should not be made compulsory on the people who have been extracting money from the public for years to say what their so-called rights were. "We all know why it is not desired that it should be published, namely, because the moment it is made public the people of this country will know who has the right in law, however little it may be in morals, to extract this immense wealth from the country and lay this burden upon it." He did not think there was a single precedent for paying the costs of establishing their title.

Mr Oliver Stanley (President of the Board of Trade) said that in the major Bill there must be an element of compulsion, and that the Government could say that those who did not register within a certain time would

be unable to share in the compensation. The House could not legislate to provide Mr Pritt with propaganda, but as nobody was going to register values or the amount of money they received for royalties he thought it would be very dull reading. The particulars to be registered would be of the mineral property in the physical sense and of the working rights annexed to it. The people who registered would not be bound until after the passage of the main Bill and they had had a chance of seeing the definitions in that Bill.

Sir Stafford Cripps (Lab.) described this as the most fantastic suggestion ever put forward in the House of Commons.

The Second Reading was carried, the Labour Party dividing against the Bill.

Improving the Opposition's Case

On the Committee Stage (20th July) amendments were moved by Mr George Hall for the purpose of making the register public, and by Mr Pritt to prevent the payment of the owners' costs in respecting determining who was the owner, but they were both defeated.

In this debate Mr S. O. Davies (Lab.) recurred to what Capt Crookshank had said about "making propaganda for the Opposition" and retorted that the Minister did not appreciate the amount of ammunition which he had in a short speech given to that side of the House, propaganda not merely against this Bill but against the general attitude of the Government and supporters of the Government as to what they still regarded in 1937 as the extreme sacredness of private property. "We have had an exhibition of that mentality which harks back for several centuries. Surely it is obviously in the interests of the general public that they shall know that this vast sum of money, if it is to be distributed, shall not be distributed among people who might obviously have no claim at all to the sharing of this vast loot, which is to be taken out of the miners of this country. . . . It simply comes back to what we on this side have continually accused the Government of, namely, that the interests of the working class do not matter at all, that the Government have no concern for anyone but the crowd of property owners by the existence of whom, apparently, they justify their own existence. . . . It will deepen the people's suspicion, it will bring home to them, perhaps more clearly than ever, that the only spirit that can be embodied in any legislation from this Government will be the spirit that eternally looks after the interests of those to whom, as the hon. and gallant Gentleman knows, this is a gift to which they have no moral and no sound historical claim."

Lord Nuffield on Steel

Speaking at a Luncheon for the purpose of announcing his new Morris "Twelve" car on 20th August, Lord Nuffield said that the price of steel had been the controlling influence on the price of the car. He considered that the steel manufacturers were requiring

a price that was far too high and if they did not reduce it there would be the greatest encouragement to buy steel abroad. When the steel people had got their tariffs they had actually raised the price of steel. "It is a ramp," he said, "an absolute ramp."

Lord Nuffield is learning by practical experience what protectionism means. His own industry was specially favoured by it before the general tariff was introduced. Now he tries to distinguish between the cases by saying that the motor manufacturers reduced their prices. If so, why did they continue to demand protective tariffs? There is only one solution and that is to abolish all tariffs. Otherwise the ramp will continue.

Equality of Opportunity

At the Liberal Summer School on 4th August, Professor John Hilton gave an address on Equality of Opportunity in which he pointed to the high proportion of bankers, cabinet ministers, bishops and the highest grade of the civil service who had been at exclusive public schools and the universities of Oxford or Cambridge. "You may joke about the old school tie, but he who laughs last, laughs best, and the old school tie has the last laugh of all." "What can you do?" he asked. "Nothing, I fear, except alter the whole school system."

Without decrying the importance of altering the school system, we may suggest to Professor Hilton that that will be far from sufficient. Those who are at the apex of the social pyramid are there not because of the old school tie but mainly because the distribution of wealth and of property enabled them to be in that position. If Eton and Harrow had not existed, they would still for the most part occupy the positions they do. Equality of educational opportunity can only be established on the basis of equality of economic opportunity, a subject upon which Prof. Hilton was strangely silent.

No Longer Among The Prophets

Lord Bledisloe has lost the credit that has been given to him as an advocate of Land Value Taxation when in 1923 he wrote to *The Times* and the *Spectator*, roundly denouncing the taxation of improvements and contrasting the British system with that in Denmark where, as he put it, "the exact converse is the case; taxation is imposed on the land itself, to the exclusion of improvements." We recall also his speech at the British Association for the Advancement of Science in 1922, when he said that the agricultural landowner was on his trial and that unless he justified himself, public opinion would demand his extinction and Parliament would endorse the demand; that most landowners had been for the last two generations mere rent receivers and had possessed neither the knowledge nor the inclination personally to administer their own estates, still less to cultivate them on commercial lines for their own and the nation's benefit. Again, in 1931, as Governor-General of New Zealand, addressing the Associated Chambers of Commerce in Wellington, Lord Bledisloe said: "As wild land speculation in real property is inimical to the public interest, and arrests national development, steps should be taken to prevent its recurrence with returning prosperity."

These statements seemed to claim Lord Bledisloe as a most enlightened member of the class to which he belongs, but now it appears that he joins in chorus with the subsidy-mongers and those who would relieve the agricultural landowner from all taxation, "insulating" them, as the saying is, against public burdens. He wrote to *The Times* in this sense on 18th August,

sympathizing with the agricultural landowner as the party who supplies "two-thirds of the capital required for the efficient conduct of the nation's most vital industry" and approving the De-rating Act as a good thing although as every authority agrees that legislation has done nothing but endow the "mere rent receivers" whom Lord Bledisloe formerly castigated. The question is, where can the landowner get the capital he is said to supply to agriculture, save from the rent he takes out of the industry? And if all that is said about the starved condition of agriculture lacking equipment is true, it can only be that the rent receiver is responsible.

Ransom to Toll Gatherers

In the House of Commons, on 30th June, answering Sir R. Gower, the Minister of Transport, Mr Leslie Burgin, gave information to show that since 1927 a total of £630,943 of public money had been spent in buying out the privileges of toll gatherers on roads and bridges.

The particulars were:—

Toll Roads.—Nelson Road, Salisbury, £2,850; Silverdale Road, Lancaster R.D.C., £1,500; Weston-Coyney Road, £525.

Toll Bridges.—High Level, Newcastle-on-Tyne, £160,000; Gainsborough, £130,000; Redheugh, Newcastle-on-Tyne, £115,000; Northam, Southampton, £79,288; Kingsferry, Kent, £50,000; Bursledon, Southampton, £40,960; Derwent or Bubwith, Yorks, £12,126; Gunthorpe, Notts, £9,500; Wylam, Northumberland, £7,249; Yar, Isle of Wight, £6,294; Tal-y-cafn, Caernarvon, £5,100; Small Hythe, Kent, £3,992; Voryd, Denbigh, £3,500; Hoarwithy, Hereford, £2,500; Boughrood, Radnor and Brecon, £1,480; Hilgay, Norfolk, £1,250; Oxney or Stone Ferry, Kent, £1,204; Hay, Radnor and Brecon, £900; Holme Lacy, Hereford, £725.

This has been done quietly and without fuss, the public having no chance to criticize the expenditure of the money on compensation. There had been a question in the House some time back about the tolls that the receivers were collecting and what was being done in the matter, the reply being that it was not in the public interest to give the information and that giving it would handicap negotiations. The plan adopted is to use the income from taxation on motor traffic without any specific legislation as to expenditure in this or that direction. What the tolls were, how long they had been in the enjoyment of the receiver, what they represented in proportion to the actual capital expended in making the tolled road or bridge will perhaps never be known. By favour of the present Government, the monopolists have got their whack. That's all there is to it.

Glasgow Boundary Extension

Of the 276,130 houses in Glasgow at Whitsuntide, 1935, no fewer than 259,769 fell under the overcrowding survey in accordance with the 1935 Act. This revealed an almost staggering total of 74,952 overcrowded houses exclusive of over 10,000 houses found to be unfit for human habitation and half of which were also overcrowded. Overcrowded houses constituted 29 per cent of the whole of Glasgow's houses, compared with an average overcrowding of 23 per cent in Scotland and only 3.8 per cent in England.

These facts were given by Mr R. Morison, K.C., presenting the case for the Corporation on 28th July before the Parliamentary Commission which has been conducting an inquiry into Glasgow's Provisional Order for extending the boundaries of the City. The inquiry took altogether 13 days. The Corporation sought to annex 5,977 acres from Lanarkshire, 3,561 acres from

Renfrewshire and 2,569 acres from Dumbartonshire, making altogether 12,107 acres. Opposition came from the two last-named counties and in the result the Commission conceded altogether 10,000 acres, of which 5,977 was from Lanarkshire. The new area of Glasgow will be something over 40,000 acres, the largest municipal area outside London with the exception of Birmingham, which has 51,000 acres.

It is useful to notice that the present "gross annual value" of the areas sought to be annexed as Glasgow territory are as follows (the figures being given in the evidence): Lanarkshire, 5,977 acres, £37,191, an average of £6 4s. an acre; Renfrewshire, 3,561 acres, £39,757, an average of £11 3s. per acre; and Dumbartonshire, 2,569 acres, £30,500, an average of £11 17s. These figures can be kept in mind for the sake of comparison with the prices of the land when it is actually acquired for the housing schemes Glasgow has in view.

Welsh Nationalists' Land Policy

At the annual Summer School of the Welsh Nationalist Party on 12th August, Mr R. C. Richards gave a paper on Agriculture in a Self-Governing Wales, in which he advocated credits for farmers, and tariff control of the home market. Not a word appears to have been said about land reform. The policy proposed would undoubtedly lead to higher land values, increasing the difficulty of obtaining access to land and keeping down wages. If this really represents the policy of the Welsh Nationalist Party, it might well disband itself and transfer its allegiance to the present National Government which is busily engaged upon much the same project.

The Rising Cost of Living

An instructive graph showing the variation in the cost of living since 1933 was published in the *Manchester Guardian*, 17th August. This not only brings out the steady upward trend but also strikingly reveals that the seasonal mid-year drop which was present in previous years was absent this year, the curve mounting upwards without any fall. This is one sign that the economic situation is likely to worsen.

No Land Values to Consider

Speaking at the Liberal Summer School (Cambridge, 1st August), Sir Ernest Simon said that the best thing he saw in Russia was the ten-year-plan for the reconstruction of Moscow. The whole scheme, he explained, was under the control of one authority, the Moscow City Council. The City Council owned the whole of the land, and with no private interest to compete against land values had not to be considered. The conditions under which the experts had to work were ideal; there had never been anything like them in the capitalist world. The contrast with Manchester, a crowded city hemmed in by other and jealous competing authorities, where land values were high and private interests had constantly to be considered, was deplorable.

We could soon have that "best thing" in this country, and without Communism, if the rating and taxation of land values were carried out. And we should have it in a better form because we would know what the value of the land was. It does not appear that there is any valuation of land in Russia, and if there is not, although land values have not to be considered in the sense of buying land, the administration is deprived of a valuable test which would determine whether land is being put to the best use and whether the community is actually reaping all the value it is entitled to.

NEW RAILWAYS AND THE LAND RAMP

Another London Extension

WHETHER IT is to give a free advertisement to the land speculators or to make propaganda for the Taxation of Land Values (which is very doubtful) the London *Evening Standard* frequently publishes startling examples of the fortunes made in land, the owners doing nothing whatever to earn them. The *Standard* is a highly conservative journal, so that intended land value tax propaganda is out of the question. Nevertheless the following story told in its issue of 19th August will have as much interest for the propagandist as for any of the real estate speculators concerned:—

"Land and property values in parts of North Ilford are booming to an unprecedented extent as a result of the progress being made with the extension of the Tube railway from Liverpool Street to Ongar.

"Small plots of land are changing hands to-day at prices ten and twelve times as great as those ruling a few years ago.

"London Transport engineers are busy building a new station at Gantshill Corner on the London-Southeast arterial road about a mile from the existing L.N.E.R. Ilford station.

"Seven roads meet at Gantshill Corner and with the new Tube station being built, we shall shortly have a miniature Piccadilly Circus in North Ilford," a local estate agent told me to-day.

FROM £900 TO £10,500

"As a result property round about is being rapidly bought up for conversion into shops; big stores and multiple shop groups being the biggest purchasers.

"Prices are soaring. There is the case of a small bungalow built about 1923 for £850 or £900. It was then practically the last building in the district before you came to open country.

"Then came the arterial road which, of course, considerably enhanced the value of the property. Now, for conversion into shops, it has just been sold for £10,500.

"People owning property near the Corner can get almost any price they like to ask.

"A few years ago it was possible to buy large plots of land nearby for about £20 a foot. Now it is fetching anything from £120 to £180 a foot, according to position, and there is not enough to go round.

"Ordinary dwelling houses, built a few years ago for £1,000 or £1,100, and with frontages of 30 ft. each, will fetch anything from £4,000 to £5,000 to-day.

"An offer of £3,000 for a small house built for £850 eight years ago was recently refused, as also was a bid of £9,100 for three similar houses standing together.

"Naturally, under these circumstances, most of the private houses are being sold for conversion into business premises and when in another year or two the development of the neighbourhood is complete North Ilford will be a town within a town."

It is not the value of the "property" or of the building that has gone up but the value of the land, the result purely of the increased population which the new railway is bringing and is expected to bring to the district.

A Free Copy of "Land and Liberty" is an invitation to become a Subscriber. 2d. Monthly: by Post, 2s. 6d. a Year.

Monthly Bulletin

OF

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Our Next Task.

Most of the members of the English League have their homes or their work-places in one or other of the Municipal Boroughs, London or provincial. The 28 Metropolitan Boroughs will be holding their triennial elections on Monday, November 1st next. In the Provinces these elections are held every year on the same date. Now that the holiday season is drawing to a close, these important elections call for the earnest attention of the League and its members.

During the next two months a large number of the burgesses will become acutely "rate-conscious." Most of them will be mainly concerned about the *amount* of the rates they have to pay; the "burden of the rates" as measured in terms of £ s. d. Now is the time to point out to them that, as our fellow-member, the late Sir Edgar Harper, F.S.I., F.S.S. (formerly Chief Valuer to the Inland Revenue) said "It is even more important to levy rates on a fair and equitable basis than it is to reduce them in amount." As every well-devised expenditure of the rate fund on new or improved amenities is reflected in an increased value of land in the district, the obviously "fair and equitable basis" of rating is land value.

The greatest of all the British municipal councils, the London County Council, has recently given a splendid lead on this question. By a substantial majority, on July 14th of last year, the Council affirmed that it is "desirable that the present burden of local expenditure should be transferred either wholly or in part from rates to a rate on site values," and urged the Government to give legislative effect to that proposal. In February, 1937, the Council again urged this plea upon the Government. In March, at the triennial election of a new Council, an increased majority was returned in favour of land value rating.

It is very greatly to be desired that a large number of the Borough Councils, now to be elected, should support the demand of the L.C.C. for a Just System of Rating, and the Executive earnestly appeal to all members of the League to do all that they can towards achieving this result.

What can YOU do?

(1) You perhaps belong to some organisation—for instance, the Liberal or Labour Party, a Ratepayers'

Association or a Property Owners' Association—which proposes to run one or more candidates. You can try to get the right sort of candidates selected.

(2) You can put questions to candidates, by whomsoever selected, either by letter or at their meetings. A well-directed question at a public meeting is of educational value.

(3) Local papers are usually quite willing to insert letters on questions that arise during the election. Try them with a letter (not too long) on the Rating of Land Values.

(4) Local facts showing the injustice of the present system of rating add to the value of press letters or speeches at election meetings. The files of *Land and Liberty* are a mine of information of this kind. The League office can often be of help.

(5) *Dated* cuttings from local papers are always welcomed by the office, e.g. copies of your own or other people's letters on our question, reports of local speeches by candidates or others, or local happenings that can be used as illustrations.

(6) If you can send us the names and addresses of candidates in your Borough and/or copies of their Election Addresses we shall be grateful.

Question for Candidates.

"Will you, if elected, move the Council to support the demand of the London County Council for such a change in the law of rating as would empower local authorities to levy a rate on land values in relief of the rates now levied on occupied houses, shops and other buildings."

The Woman Voter and the Elections.

Every Borough contains a large number of women-voters. In most Boroughs there are organisations of women, such as the Women's Co-operative Guilds, the Women's Sections of the Labour Party, the Women's Liberal Associations, which hold regular meetings at which questions of public interest are discussed. The League is constantly providing Speakers for such meetings, and they always find keenly interested audiences. It is easy to show such meetings that reforms about which they are greatly

concerned would be promoted by a change in the basis of rating; that better and cheaper housing, better schools, more open spaces, less unemployment and so on would naturally follow on the Rating of Land Values.

Members of these Associations are usually active canvassers during an election. If they can be keenly interested in our question, they will become very efficient missionaries.

The Printed Word.

Abundant literature is available for candidates, speakers and voters. A penny pamphlet, under the title of "*The Crying Injustice of our Rating System and the Remedy*," has recently been issued, in a revised edition, by the League, and was widely used during the L.C.C. Election last March. Copies can be supplied for distribution at 10d. per dozen, post free, or at 5/- per 100, post free.

There is, besides a chapter on "The Burden of the Rates," much other useful information on Land Values, in the General Secretary's recent book, "*Land and Freedom*" (2/6; post-free 2/9).

A list of other publications is printed on the cover of the pamphlet named above.

An interesting correspondence.

The *British Weekly* is probably the most influential of the weekly organs of the Nonconformist Churches. In its issue of July 15th, it gave prominence under the title of "The Land belongs to the People," to a finely outspoken article by one of our members, the Rev. James Barr, B.D., M.P., in which he sets forward the Taxation of Land Values as the best method of asserting equal rights in the common heritage. Letters following up Mr. Barr's article have since been published: by the General Secretary of the League (July 29th), by Mr. Blackburn (Aug. 5th) and by our President, Mr. Rupert East (Aug. 12th).

What Liberal Women Want.

The Council of the Women's Liberal Federation is to meet at Margate on October 12th and 13th. The Preliminary Agenda contains several Resolutions of interest to the League. As an "Economic Approach to Peace," Buckhurst Hill calls for the abolition of tariffs, quotas and subsidies, and the termination of the Ottawa agreement. Devizes wants to re-establish the principle of "the Open Door" in colonial territories; and Cardiff moves the re-affirmation of "the Party's declaration that the benefit of publicly-created land values should not accrue to private interests which have had nothing to do with their creation but should be applied for the benefit of the

community as a whole"; and "urges that, as the building of houses and their improvement give useful employment and increase the national wealth, the present short-sighted system of penalising such work by an increase of rates should be abandoned and the resulting loss to revenue be recouped by the taxation of land values."

Meetings.

In spite of the holiday season, the following meetings have already been arranged for September and early October. As usual, the women's organisations have been the most prompt in replying to the League's offer of speakers:—

- Sept. 7th. Merton Women's Co-operative Guild: A. C. Blackburn, "The Land Question." 3.15 p.m.
- " 15th. Earlsfield Co-operative Men's Guild, Co-operative Hall, 673, Garratt Lane: A. C. Blackburn, "The Borough Council Elections and the Rating of Land Values." 8 p.m.
- " 22nd. Women's Co-operative Guild (Elephant and Castle Branch), St. Matthew's Hall, New Kent Road: A. C. Blackburn, "The Borough Council Elections and the Rating of Land Values." 2.30 p.m.
- " 23rd. Becontree Women's Co-operative Guild, Co-operative Meeting Room, Becontree Avenue: A. C. Blackburn, "Unemployment." 2.30 p.m.
- Oct. 5th. Wimbledon Chase Women's Co-operative Guild, Methodist Church Hall, Martin Way (corner of Buckleigh Avenue): A. C. Blackburn, "The Borough Council Elections and the Rating of Land Values." 2.45 p.m.
- " 7th. Hemel Hempstead Women's Co-operative Guild, Labour Hall, Wood Lane: A. C. Blackburn, "The Rating of Land Values." 7.30 p.m.

In Memoriam.

In memory of the late John Scurr, a former member of the League's Executive, the Stepney Borough Council is naming one of its new blocks of dwellings "John Scurr House." A Council School, in his former constituency of Bethnal Green, has long been named after the Rev. Stewart Headlam, one of the founders of the League and for many years its Hon. Treasurer.

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MR ATTLEE ON THE LABOUR PARTY

IT is an event of some importance when the leader of a great political Party writes a book* setting out the aims and policy of his Party. Mr Attlee is to be congratulated upon his courage and candour in so doing. In this review we cannot cover the whole field but must confine ourselves to those chapters in which he deals with Socialist Objective and with the Short Programme upon which a Labour Government would first concentrate.

The first point that will attract attention is "that the aim of Socialism is to give greater freedom to the individual." "State action," he says, "is advocated by Socialists not for its own sake, but because it is necessary to prevent the oppression of an individual by others." Those who contend that Socialism means the enslavement of the individual "belong invariably to the class of people whose possession of property has given them liberty at the expense of the enslavement of others."

How then is liberty to be attained? It would seem that it must be by taking away that property which gives some people liberty at the expense of others, or perhaps by giving property to all. Mr Attlee seems to hover between the two views. "Socialists," he says, "do not propose to level down but to level up." And again, very low standards of life "are caused simply by the failure to utilize resources which are available." "Without reducing the standards of life of the wealthy, a great advance in the material wellbeing of the masses is possible." He adds, however, "but this is not enough." What is necessary is to abolish class distinctions altogether. "The abolition of classes is fundamental to the Socialist conception of society." What are classes? There are two: "those who derive their living from the ownership of property, and those who are dependent on their labour."

We come back then to the first alternative. Property which enables people to live on the labour of others must be taken away. "In the Socialist State people will be deprived of the right of living in idleness at the expense of the community."

From this it is no doubt a logical conclusion in Mr Attlee's mind to come to the two following conclusions: "Land will be owned by the community, not by private individuals, but the citizen will have reasonable security of tenure." "All the major industries will be owned and controlled by the community, but there may well exist for a long time many smaller enterprises which are left to be carried on by individuals."

It may be noted that in all this book there is no trace of economic reasoning. There is no analysis of the

economic causes of those evils which the Labour Party seeks to cure, nor is there any consideration of the economic results of the changes proposed. This remarkable omission is significant. It is equivalent to the assumption that the State can do what it pleases, irrespective of economic law. It is precisely the assumption that the rulers of Russia have made time after time, and which in that case resulted in famine and acute internal discord.

However, let us pass on to see the immediate steps which the Labour Party would take to achieve these objectives. The short programme envisages the national ownership of three main industries: the Bank of England, but not apparently the other banks; the coal industry; and the railways and other main forms of transport, including aerial transport. This is the first selection of "the major industries" to be nationalized. Over the remainder it is suggested that some kind of control will be exercised by means of banking, taxation, and other indirect pressure.

The nationalization of the Bank of England will, it is said, make it possible to control the joint-stock banks. In addition, a National Investment Board will be created to secure that "credit shall be available and capital be directed into the channels of most advantage to the community." "This will enable the Government to finance large schemes of national development such as Housing, Electrification, Transport, etc., and the establishment of new industries." One may well wonder what these fine phrases really mean. Does Mr Attlee think that credit can exist without its correlative: debit. If the Government is going to finance schemes of national development, there are two ways by which it can obtain the money—either taking it by taxation, or by borrowing. However complicated and devious the method may be it amounts in the end to one or other of these two.

Now let us see what place the land question has in the Short Programme. Mr Attlee says: "The Labour Party stands for national ownership of the land. As long as private ownership exists it is impossible to prevent the values created by the community from being absorbed by the landlords." The latter statement, of course, is not true; the taxation of land values provides the means of securing for the community the values which it has created.

The practical proposal put forward is that the Labour Government will "pass a measure giving power to purchase compulsorily whatever land it requires for whatever purpose." This evidently is not nationalization of all land, but merely of some land here and there. Mr Attlee goes on to say: "The exact terms of compensation can be decided on after possession has been gained provided that the owner is not deprived of the income which he draws from it." One has some difficulty in imagining that even a Parliamentary majority led by Mr Attlee would pass a measure which enabled the Government to acquire land, and which laid down no conditions about the price to be paid. But what is more significant is the phrase that "the owner is not to be deprived of the income which he draws from it." How does this square with the postulate that "in the Socialist State people will be deprived of the right of living in idleness at the expense of the community"?

Although Mr Attlee says that the exact terms of compensation can be decided after possession has been gained, he proceeds to lay it down that "in all cases where the State finds it reasonable to take over private property, reasonable and just compensation will be paid." "The Labour Party," he says, "believes in

* The Labour Party in Perspective. By the Right Hon. C. R. Attlee. Victor Gollancz, London.

paying compensation during the period of transition towards the Socialist Commonwealth." As the period of transition presumably lasts until all property is nationalized, no doubt compensation would be paid in all cases. He is emphatic that the Labour Party is opposed to confiscation. "Confiscation is apt to hit the small man as well as the big one whose iniquity bulks large in the eye of the reformer." In particular he says: "The owner of land may have recently acquired it by giving in exchange the savings of a lifetime of hard work." This is the kind of phrase that one has often heard from the lips of the defenders of the existing order.

"Confiscation," says Mr Attlee, "is a form of taxation differing only from any other tax in the amount taken. The Socialist canon of taxation is to tax according to amount, not according to the source from which that wealth comes, except in so far as it is necessary to distinguish between earned and unearned income." In this way, then, he boxes the compass. The landowner will receive full compensation (in Government bonds, let us say), but his compensation is an unearned income upon which special taxation will be imposed and which will thus be confiscated. And again, immediately after the promise of reasonable and just compensation, he adds: "The redressing of inequalities of wealth must be effected through taxation." Carried to its logical conclusion, we can envisage a time when all property has been nationalized, when the only source of unearned income is the Government bonds given in exchange for it, and when all taxation is levied upon the holders of these bonds, who are thus expropriated. Is this really the programme which Mr Attlee has at the back of his mind?

It is indeed remarkable that the passages which we have quoted are the only ones in which Mr Attlee indicates his conception of the principles of taxation. Yet this question is of pressing importance. Some half of the public revenue is now being derived from indirect taxation which presses most heavily upon the poorest sections of the community. It is not to be doubted that a Socialist Government in office would be faced not only with the problem of redressing this inequality but of providing fresh sources of revenue to meet the cost of pensions and other social services envisaged in the short programme as well as the additional grants-in-aid which Mr Attlee with quite a lavish hand promises to the local authorities and the distressed areas. The problem cannot be deferred until that hazy period when everything has been nationalized, and the rich will be expropriated by special taxation of their Government bonds.

How is this question to be dealt with in the short programme? Does the Labour Party still stand by its oft-repeated declarations in favour of the taxation and rating of land values? These are questions which call for an answer. They are matters of immediate practical politics, and they demand attention from serious politicians.

UNEMPLOYMENT AND THE LAND. By W. R. Lester.
Sixth Edition, 1d.

A GREAT INIQUITY. By LEO TOLSTOY. 3d.

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LIGHT ON THE LAND QUESTION. A Frank Inquiry into the Land Value Policy. 6d.

THE MATLOCK CONFERENCE

September 18th and 19th

FURTHER TO previous announcements, invitation is renewed to all readers of *Land & Liberty* to attend the Henry George Week-End Conference which will be held on 18th and 19th September at the Guest House of the Friendship Holiday Association, Cromford Court, Matlock Bath, in Derbyshire.

The full period of residence is from Friday, 17th (evening dinner), to Monday, 20th (breakfast), the terms being 22s. inclusive. For the period from Saturday (mid-day dinner) to Sunday evening (supper) the terms are 15s. Special arrangements, corresponding to these terms, will be made for any staying for different periods than these, but intentions should be definitely expressed. The Conference is also open to day visitors (not requiring bedroom accommodation) in which case there is no payment except for meals.

It is earnestly requested that all intending to come should intimate accordingly *without delay* and resident members are asked to send (with enrolment) 5s. as booking fee, the balance of payment being made at the Conference.

The attraction of Cromford Court is that it is an ideal holiday centre, it being beautifully situated in its own grounds of 24 acres; and the Conference programme will allow of such rest and recreation that advantage can be taken at the same time of the out-door facilities.

The Conference is organized jointly by the Henry George Foundation and the Henry George School of Social Science to consider and discuss the best means of promoting the educational side of the movement—particularly the sale and circulation of the published literature and the economic class work of the Henry George School. There will be no hard-and-fast programme which would prevent members not able to attend all sessions from raising matters (relating to the class work and the dissemination of the literature) which are of special interest to them. The essence of the Conference is the opportunity it will give for a free and general exchange of experience and advice in this educational field. But subject to the decision of members themselves, the following programme is sketched:—

17th September (Friday), 8.30 p.m. Informal Conversations.

18th September, 10 a.m. Publications of the Henry George Foundation and other literature (including *Land & Liberty*). Suggestions as to methods of publicity and other means to gain wider circulation, and what may or should be added to the literature.

18th September, 2.30 p.m. Preparations for Autumn and Winter programme of the H. G. School. Reports from various centres. Assistance obtainable from outside bodies in organizing classes.

18th September, 7.30 p.m. Educational work on the platform and in the press with special reference to the attitude of other schools of thought to the Henry George Social Philosophy.

19th September. Morning free for members to spend as they wish. In the afternoon, at 2.30 p.m., session on the Teaching Methods of the School, the uses of the Manual and the experiences gained from the classes already held. Advanced Classes and Training of Teachers.

SEND ENROLMENT NOW TO THE HENRY GEORGE WEEK-END CONFERENCE, 94 PETTY FRANCE, LONDON, S.W.1.

THE PALESTINE REPORT AND THE LAND QUESTION

THE ROYAL COMMISSION set up to inquire into the causes of the recent disturbances in Palestine and the Mandate given by the League of Nations to "His Britannic Majesty" for the administration of Palestine has reported in favour of a speedy termination of the Mandate (except as regards a strip of territory including Jerusalem and Bethlehem) and for the setting up of two independent Jewish and Arab States between whom Palestine would be partitioned.

Perusal of the whole Report indicates that the recommendations of the Commission are largely discordant with their findings as to facts, and that the proposal for partition does little or nothing to solve the real difficulties but postpones their solution to the future.

THE TROUBLE IS ECONOMIC

It is no doubt true that many difficulties arise from the profound cultural differences between the Jews and the Arabs, and such difficulties are bound to arise when there is a large and rapid immigration of people whose habits and outlook are largely industrialized and Western into a country whose inhabitants are Eastern and whose economic life is primitive. But even in making this statement we are obliged to refer to the economic side of the question, and the Report is full of evidence that economic troubles are the underlying cause of the disturbances and aggravate the other causes which are present.

THE BURDEN OF CUSTOMS TAXATION

Attention is drawn to the large proportion of taxation which is raised by means of Customs duties. In 1935 these amounted to £2,870,000, which was equal to 27 per cent of the value of the goods imported. Specific illustrations are that the duty on cement was 70 per cent, on galvanized iron buckets 90 per cent, on matches 350 per cent. These taxes fall most severely upon the poorest inhabitants, Jews as well as Arabs.

The purpose of the tariff has not merely been to raise revenue but also to protect local industry, and as the Report says, the familiar phrase "infant industries" has become part of the fiscal language of Palestine. The manufacturers, as usual, supply the impetus for the erection of protective tariffs, and the creation of vested interests has gone on apace. The Report says: "The Arabs complain that, as most of the recently protected industries are Jewish concerns and employ Jewish workmen, the increased cost of commodities must fall on the Arabs who form the mass of the rural population." There is much truth in this, but it should be qualified by adding that some part of the cost falls also on the Jewish worker. The Report, however, makes the inane reply that the Arabs have secured a better market for agricultural produce because of Jewish immigration; and it caps this by adding that "the rapid rise in the price of land has filled many Arabs' pockets and enabled them to sell part of their holdings and improve the rest." This is one example of the fallacy which runs through the whole Report of regarding the Jews and the Arabs as two homogeneous masses, neglecting the fact that some are landowners and some are tenants and workers and that their interests are completely divergent.

It does not seem to occur to the Commission how deplorable it is that a Mandate, set up by the League of Nations, should be used for the purpose of destroying freedom of trade. Perhaps the League Committee

which is considering this matter will wish to know why the "open door" policy was not applied.

LAND SPECULATION

The most significant passages in the Report are those dealing with the land question. Some quotations may be given:—

"They (the Arabs) view with mistrust the extent of land which has passed into Jewish hands; they fear that as the result of high prices and the weakness of some of their fellow-countrymen more land will pass into the hands of the Jews. They note that land once acquired by the Jewish National Fund can never, by the terms of the trust, be resold to the Arab" (p. 109).

"Apart from that (the loss of the 'sweets of office'), it is difficult to detect any deterioration in the economic position of the Arab upper class. Landowners have sold substantial pieces of land at a figure far above the price it could have fetched before the war" (p. 125).

"In the light of these facts we have no doubt that many Arab landowners have benefited financially from Jewish immigration. They have sold a large amount of land to Jews at a price far higher than its pre-war value. A member of the Arab Higher Committee admitted to us that 'nowhere in the world were such un-economic land prices paid as by Jews in Palestine'" (p. 126).

"Another proposal, that undeveloped land in urban areas should be taxed at a higher rate, was vehemently opposed by the Arabs, on the ground that more land would be forced into the market for the benefit of the Jews" (p. 208).

"The rapid rise in the price of land has filled many Arabs' pockets, and enabled them to sell part of their holdings and improve the rest" (p. 213).

"... circumstances of singular difficulty, not rendered any easier by the unavoidable pressure of the Jews for land purchase and consequent land speculation..." (p. 225).

"This procedure (in title suits) inevitably provokes and multiplies litigation, especially in a country where there has been a sudden and abnormal increase in land values" (p. 230).

"They (the Jews) point out that the Government had to pay £72,240 for the purchase of 17,868 dunums in the Beisan and Jenin Subdistricts to be used for the settlement of displaced cultivators. Land, therefore, which the Government had sold at £1 10s. or £1 5s. a dunum was resold to them at £4 and upwards" (p. 261). (A dunum is about one-quarter of an acre.)

"The grant of lands has led to land speculation on a considerable scale" (p. 262, quoting from Sir John Hope Simpson's report).

"In the Statement of Policy issued by His Majesty's Government in 1930 it was stated: 'It appears that of the 86,980 Arab families in the villages 29.4 per cent are landless'" (p. 239).

"Speculation in land and building has been a characteristic of the recent wave of immigration. This is not a healthy symptom, for if from some cause the flow of capital is seriously checked, a slump in building and allied trades will probably supervene. Mushroom industries would be hit and the industrial situation might have to be readjusted to a lower level" (p. 298).

The Report amply demonstrates that although the importance of the land question has been constantly recognized, no less than twelve official inquiries into it

having made reports, it has been shamefully mishandled. One example is that after 15 years "the Palestine Government are unable to state with any degree of accuracy how much land they hold either as State Domains or as waste land."

ATTEMPTS AT REMEDIES

Article 11 of the Mandate directed the Administration 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." Even before this (in 1920) an Ordinance had been passed requiring the assent of the Government to all transfers of land. This was a proper method of preserving the *status quo* until something positive could be achieved. In fact, the law was not enforced, and the Arab landowners regarded it as an attempt to keep down the price of land.

In 1923 a Commission was appointed to consider the system of ownership known as *masha'a* under which the whole of the property in a village is held in common, the individual shares being revised and divided every two years. The Commission regarded this as a bar to agriculture and recommended the Administration to enforce partition. One wonders whether they had ever read any English history or knew of the enclosures and their results. Happily this recommendation was not carried out, apparently because the Arabs very properly considered this system a safeguard against alienation of the land. The present Commission, disregarding all the lessons of history and economics, reiterate the recommendation that the *masha'a* system should be broken up. The argument, of course, is the old one that it prevents development, but there is no recognition of the fact that communal ownership and individual development can be reconciled if the community receives the economic rent.

Another Ordinance in 1921 repeated the prohibition against alienation without consent, such consent only to be given if the Director of Lands was satisfied that any tenant in occupation would retain sufficient land in the district or elsewhere for the maintenance of himself and his family. This Ordinance was disregarded and proved unworkable. Since 1929 there have been a whole series of Ordinances and amending Ordinances providing for the payment of compensation to displaced tenants.

In 1935 a Rural Property Ordinance was passed consolidating and simplifying the Turkish Tithe and House and Land Tax. The Commission says: "This affected a large reduction, in some cases up to 70 per cent, in the taxes payable by the peasantry, in the hope of so encouraging agricultural developments." And so the British administrators in Palestine, knowing nothing of their own recent history from the Agricultural Rates Act, 1896, onward, or of the economic implications, repeated the old fallacy that you encourage agriculture by taking taxation off land, whereas you only encourage the landlord to get more rent.

LANDLESS ARABS

Throughout the Report it is clear that there has been constant anxiety among the Arabs over the sale of land to the Jews, because they saw their means of subsistence disappearing. This refers to the mass of the Arabs, for the vendors in most cases were the Arab landowners, some of whom own enormous estates. A report by Mr Lewis French refers to "the absorption, gradual but inevitable, of the Arab peasant proprietor

by the Arab *effendi* or capitalist landlord." "In one Subdistrict in the hilly tracts it is reported that in a decade no less than 30 per cent of the land has passed from Arab peasants to Arab capitalists."

The Jews, on the other hand, regarded their schemes for immigration as being hampered by anything that prevented the free sale of land. An era of speculation set in which benefited the owners of land whether Jew or Arab, but which was of no benefit to the rest of the population of either race. The Jewish immigrants having more capital and using more modern methods of cultivation were able, however, in some cases to make a living from land bought at prices which were prohibitive to the Arab peasant. The cause of the economic antagonism between Arab and Jew is thus clearly revealed. The Administration and the various Commissions, including this latest one, were unable to see that the only solution was to take the rent of the land for public purposes. The mass of the Arabs would then have had a perpetual share in the higher land values caused by Jewish immigration, and their antagonism would have been mollified. The Jews, on the other hand, would have been saved from the extravagances of speculation which pushed the price of land up to famine level.

COWARDLY CONCLUSIONS

The population of Palestine is estimated at about 1,336,000, of whom 30 per cent are Jews. The country has an area of 10,400 square miles. There is therefore less than one person for every four acres. Making due allowance for the area of the Dead Sea and the Sea of Galilee and for the tracts which are infertile, it cannot be said that the country is over-populated. But high land values, as they always do, simulate the effects of over-population. Numerous examples are given in the Report of the prices paid for land. They range from £4 or £5 an acre to £10 or £11 an acre. In many cases this is land requiring even larger sums to be spent for irrigation or other works to fit it for agriculture. The rapid rise in land values has discounted the prospects of many years to come. A case is mentioned of a settlement called Kiriyat Anavim, some nine miles from Jerusalem. The land bought here in the years 1920-27 cost on an average £9 an acre. For the land purchased in 1935 the price had risen to nearly £28 an acre. Out of £20,593 invested by the Palestine Foundation Fund in this settlement, nearly half has had to be written off, and the remainder is to be repaid over 40 years with interest at 2 per cent.

How lame and impotent then is the main recommendation of the Commission for the partitioning of Palestine into two States. The fundamental problem will not have been solved. In some respects it will be aggravated. The Mandatory Power will have evaded its responsibilities, and the solution of the problem will devolve upon the Governments of the new States. If these proposals are carried out they will be a shameful and cowardly conclusion to an experiment for which this country by the Balfour Declaration was mainly responsible, and it is all the more shameful when the precedents already existed, in Northern Nigeria and elsewhere, showing how the problem could be solved.

LAND AND TAXATION. Conversation with Dudley Field.
By HENRY GEORGE. 1d.

WHY THE LANDOWNER CANNOT PASS ON A TAX ON LAND VALUES. 1d.

LAND VALUE TAXATION IN PRACTICE. By A. W. Madsen.
6d.

HIGH RENTS

The Judge is Horrified

The Evening News of Portsmouth, 24th June, reported the case of a fisherman, George Ragless, sued for £21 13s. 3d. for nets supplied. In evidence, Ragless said he was paying 23s. a week in rents and rates for his house, when Judge Archer exclaimed: "How many hundred rooms are there in your house?" In reply Ragless said: three bedrooms, a sitting room, living room and a kitchen. "Rents are high in Bognor," he said, "if you want to live in a house and not in a hovel," to which his Honour remarked: "If you pay 23s. rent of course you can't pay for your nets." Ragless explained that he had had a coal business which had failed owing to bad debts and he had done business with the net-suppliers since the big debt was incurred, on a cash basis. Through the winter months there was no fishing and he had to get jobs where possible. His Honour: "I am horrified at these rents, I don't know where we are coming to. . . . It doesn't mean however that everyone who is a landlord is extortionate." He made an order of 10s. a month.

The same paper reports on 19th August:—

High rents in the Chichester district again drew from His Hon. Judge Francis Archer expressions of surprise and sympathy for tenants when he sat at Chichester County Court on Wednesday.

During the hearing of a long series of summonses against agricultural workers and labourers for small sums incurred for clothing articles, His Hon. interrupted on one occasion: "Twelve and six for rent out of £2 5s.—two rooms—how does he live? Two children, and his wife expecting another! I can't make an order."

Later, Judge Archer added: "I don't say the people who charge the 12s. 6d. a week are to blame, but I can say I am sorry for people who have to pay that out of £2 5s. a week."

Judge Archer pulled himself up short when told in another case that the labourer was married, had six children and paid 10s. 7d. out of a wage of £2 for rent. "It is perfectly so . . ." he began.

He interrupted himself and went on: "What I feel is that if you give a man credit in these circumstances, however small, it should not be done. This amount (£1 7s.) is an enormous sum for a man with a wife, six children, and only £2 a week."

In a third case His Honour addressed a creditor: "You will not get an order from me unless you can tell me the man can pay and won't. If you sit here as I do you would have a horror of making orders against people who can't afford to pay."

(These instances are from cuttings taken at random. Bognor Regis and Chichester are no exception to conditions everywhere prevailing of high rents. It is this grievance most felt of all that the Political Parties should be making a concentrated effort to redress, and if anyone can show a more just and more effective remedy than the Taxation of Land Values and the relief of houses from taxation, let him come along.)

A PERPLEXED PHILOSOPHER

New edition of Henry George's classic examination of Herbert Spencer's views on the land question and his recantation. From new type and with index.

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LIVERPOOL LAND INSTANCES

Illustrating the power of the Land Monopoly to "hold up" the community and to take advantage of the benefits derived from the growth of population and material progress—benefits that are the common inheritance of the whole people. Instances compiled by Mr E. J. McManus, Liverpool.

(1) In 1635 the London Corporation sold the *manor and lordship of Liverpool* to Richard, Lord Molyneux, for £450, and a ground-rent of £14 6s. 8d. (subsequently commuted).

(2) About 1700, when the *population* was 5,714, the *central land* of the city (Lord Street, Church Street, Castle Street, Dale Street, Tithebarn Street, etc.) was sold at 1s. per sq. yd.

(3) *Toxteth Park* (1,056 acres) purchased in 1635 for £1,100 by a member of the Molyneux family from Wm. Earl of Derby.

(4) Up to 1927, about £2 millions paid for land for *public purposes* (excluding the millions paid for street improvements) viz.:—*Parks and Recreation Grounds*, £826,319; *Housing Sites*, £441,000; *Market Sites*, £144,401; *Hospital Sites*, £104,360; *Public Buildings (sites)*, £98,257; and *Public Baths sites*, £39,159.

(5) *Sefton Park* (269 acres): £263,687 paid in 1867 to Earl of Sefton. £146,580 spent in making the park. This improvement estimated to have increased the rent of the surrounding land threefold.

(6) *Princes Boulevard* (3 acres): Land cost £7,918 in 1878.

(7) *Knowsley Estate*: 1,700 acres of land sold for £185,000 in 1932 to Corporation by Lord Derby.

(8) "*Queensway*" *Mersey Tunnel*: 1925/8 Estimate: £5,222,000 (land and easements, £495,000). 1934 Revised Estimate: £7,077,800 (land and easements, £888,000).

(9) *Parker Street* corner (69 Church Street): Bought in 1922 for £27,400. Sold to Corporation for £35,000 = £330 per sq. yd. Amount claimed, £52,000.

(10) *Parker Street* (between Reece's and Bon Marche): £250 per sq. yd. paid in 1927.

(11) *Tarleton Street* corner: £317 per sq. yd. paid in 1924.

(12) *St. Peter's Church* site: £235,000 (£35 per sq. yd.) paid for 6,740 yards in 1922 to the Ecclesiastical Commissioners. This was part of the land the Corporation sold to them in 1705 for £10. In 1870, they received £5,150 for a strip of it to widen Church Street.

Lease to Woolworths for 999 years: ground rent £12,730. C. & A. Modes: ground rent is £4,650 per annum = a capital value of about £93,000. Cost of their building, £50,000.

(13) *Exchange Street East*: £226 per sq. yd. paid in 1897 to Lord Derby by Liverpool Stock Exchange. About 1717, 1s. per sq. yd. paid. In 1920, sites in this street were sold for £220 and £230 per sq. yd.

(14) *Oldhall Street*: £87,000 paid in 1903 for Cotton Exchange site, and in 1924, £238 per sq. yd. was paid by Midland Bank.

(15) *Hackin's Hey*: £50,000 (£103 per sq. yd.) paid for 486 yds. Hackin's Hey land in 1669 was valued at 1s. per sq. yd. frontage.

(16) *Victoria Street*: 1,013 sq. yds. of the site of the General Post Office sold for £51,600 (£51 per sq. yd.) in 1883 by Lord Derby.

(17) *School Lane (Bluecoat School)*: Cost £2,700 to erect in 1709. Sale price in 1926, £40,000.

(18) *Adwoson of Walton Church*: Sold for £2,500 in 1744; for £10,000 in 1809; for £28,000 in 1882 under the Walton Vicarage Act.

THE VALUATION OF REAL ESTATE

IN MOST systems of taxation a considerable proportion of the revenue is derived from taxes levied upon real property (land and improvements taken together). In some cases the further step is taken of distinguishing between the value of the land and the value of the improvements. It is only in very recent times, however, that any serious attempt has been made to put the valuation of such property upon a scientific basis.

Students of this problem will welcome a comprehensive survey of methods of assessment in the United States recently made by Mr Joseph D. Silverherz for the New York State Tax Commission.* In this he reviews the methods adopted in every one of the United States, the results obtained are submitted to objective tests of accuracy, and general conclusions are drawn as to the best means to be adopted to secure equitable assessment.

The fundamental test of good assessment is the relationship of the assessed value to the market value as disclosed by actual transactions. The percentage of the assessed value to the market value is designated the "assessment ratio" of any particular property. By adding together the assessment ratios for a number of properties and dividing by that number we obtain the "average assessment ratio."

NECESSARY UNIFORMITY

It will readily be seen that if the assessment ratios for individual properties are close to the average assessment ratio, in other words if there is uniform under-assessment, the relative position of the taxpayers is the same as if all properties were assessed at full value. If, however, some properties are assessed at 50 per cent, others at 60, 70, and 80 per cent, gross inequalities occur. A convenient method of measuring the degree of inequality is provided as follows: the difference between the assessment ratio of any property and the average assessment ratio is termed the "deviation." By adding together the deviations of each property and dividing by the number of properties concerned we get the "average deviation." Finally by dividing the average deviation by the average assessment ratio we get the "co-efficient of dispersion" which gives a measure by which the goodness of the assessment can be tested.

Space will not permit us to review the results of the investigation in the various states. By way of illustration it may be mentioned that examination of 422 farm assessments in the state of Maine showed that the average assessment ratio was 30.29 per cent. The average deviation was 10.30. Hence the co-efficient of dispersion was 34.13 per cent. Individual cases, of course, showed much greater divergences. A few properties were assessed at 100 per cent of full value. Some at less than 20 per cent. To quote Mr Silverherz: "Instead of assessments being made uniformly, and everyone taxed equally according to the value of their property, as is the intent of the law, some assessments were found to be made at 20 per cent and others at over 100 per cent; and some tax payers were found to be paying two, three, four, and even five times as much as others." Another point that arises from the investigation is that on the whole the more valuable the property, the lower was the assessment ratio. "Properties worth less than \$5,000 were proportionally assessed on the average at approximately twice as much as those worth over \$45,000." Because of this "regressivity" the majority of the

taxpayers are being overtaxed to the relief of a minority of wealthy taxpayers.

EXISTING DEFECTS

The general conclusion is that the defects in present methods of assessment may be classified under five headings: (1) Complete escape of property from the tax rolls. (2) Rigidity, *i.e.*, failure to adjust the assessments to correspond with changes in actual values. (3) Inequality in the assessment ratios of different classes of land, *e.g.*, rural and urban. (4) Regressivity, *i.e.*, higher assessment of the smaller valued properties. (5) Inequality as amongst individual properties.

These faults are found to be wide-spread. The question then arises: how are they to be remedied. One method which has been generally advocated is state equalization, under which a state department is entrusted with the function of correcting the assessments. Experience has shown that this produced little result. Professor Carl C. Plehn is quoted as saying: "As everyone knows 'equalization' after the assessment has been made fails. It is predestined to fail. An audit after the cashier has run away with the funds is of interest for historical purposes only. It is a pre-audit that protects. It is equalization before, not after, assessment that is effective." Mr Silverherz himself says: "The whole system of equalization is a plant not worth cultivating, for it bears few flowers and attracts many weeds. It diverts attention away from thorough-going improvements, and offers little in return."

CORRECT PROCEDURE

The pathway of reform then is to devise means for ensuring that at the beginning all property is valued as nearly as possible 100 per cent of its full value. This necessitates the employment of fully trained and skilled assessors, employing modern technique in valuation. "Modern systems of assessment include four basic components: (1) tax maps; (2) a system of unit valuation for land; (3) a system of unit valuation for buildings, and (4) a system of compiling and analyzing indices of value."

For the purposes of land value assessment and taxation the third component is unnecessary, but it is interesting to observe that under a tax system, as in the United States, where land and buildings are equally subject to taxation, it is considered necessary to value land separately from improvements.

The following passages may be quoted relating to the other three components:—

"TAX MAPS.—Accurate and detailed tax maps constitute the basic prerequisite to any attempt at systematic assessing. For without a definite and accurate knowledge of physical dimensions, unit valuation is entirely out of the question. These maps usually contain the following detail: An outline of the blocks and lots within each block, drawn to scale; figures indicating length in feet and fractions of feet of each line bounding any lot; an identifying number for each block and an additional identifying number for each lot, and the names of the streets bounding the block." (This relates to urban land. For rural land other information is required.)

"UNIT VALUATION: LAND.—The basic method of modern assessment is to break down the value of properties into small comparable value units. For

* THE ASSESSMENT OF REAL PROPERTY IN THE UNITED STATES. By Joseph D. Silverherz. Special Report No. 10, State Tax Commission. Albany, New York, 1936.

standard 'average' parcels, the application is quite simple. With respect to land valuation, the usual practice is to consider a strip of land, located at or near the middle of a block, with a frontage of one foot and a depth of 100, 120, 125, 140 or 150 feet (depending upon the normal lot depth of the area) as the standard physical unit. The various blocks of a city are assigned front foot values, derived from analysis of sales and other value data." The assessor applies the unit values to calculate the value of each lot making due allowance for special factors such as abnormal depth, irregularity of shape, corner situation, alley influence, double frontage, etc.

"VALUE DATA.—It is possible for a city to adopt many of the components of unit valuation (e.g., standard depth tables, corner formulae, and factors of value for building valuation), and then allow the system to stagnate by failing to keep the unit values up-to-date. This can be avoided by the continued collection, compilation and analysis of indices of value, such as sales, mortgages, appraisals of estates, etc. The method of the unit value system is a combination of analysis and synthesis. Available indices of value serve as representative samples to be broken down into value units applicable to all of the properties of a city. The larger and more representative the sample, the more easy is the task of establishing currently valid units, and the more justifiable will the assessments calculated thereupon be."

TRAINED ASSESSORS

In order that the best methods should be applied and should be well applied it is essential that assessors should have the requisite technical knowledge and equipment. "Only long-term appointive, well-compensated men can handle the job of assessing well." This involves that the assessment area should be large enough to afford to pay for competent service and provide the equipment required.

The view that assessors should be local residents and should be popularly elected is rejected. The assessor should be disinterested and should hold his post under civil service conditions. He should have variety of experience. The author recommends, and he quotes a large volume of argument in his favour, that the state should be the unit of assessment administration. (What the unit should be in this country is a matter which deserves careful consideration. Perhaps the county and the county borough.)

"LANDOWNERS' VALUATIONS"

It may be observed that there is no suggestion in this examination that the problem can be solved by the method of self-assessment, under which the property owner is made responsible for valuing his own property subject to some review by the assessment authority. The popular argument is that no one knows the value of his own property so well as the owner. There is no foundation for this belief. On the contrary, if he wishes to dispose of it he seeks expert advice, advertises it for sale, and then waits until he gets what he thinks is the highest offer likely to come. Moreover, if the owner does know, there is no reason to believe that he will communicate his knowledge to the taxing authority. On the contrary, his natural impulse is to put the value for purposes of assessment at the lowest amount which he thinks likely to be accepted. A further and still more fatal objection to self-assessment is that it means in practice that the small property is likely to be assessed at a larger fraction of its value than the larger one. The

value of the small house in the suburbs, for instance, is much more a matter of common knowledge than that of the valuable central office building or factory. Thus the result of self-assessment is to introduce regressivity into the assessment and to impose an undue share of the tax burden on the small man. When it comes to separate assessment of land apart from improvements the objections to self-assessment are still greater.

In concluding this review it will be of interest to note that among those to whom the author acknowledges his indebtedness for "much mature, practical advice" are Mr Lawson Purdy, formerly President of the Department of Taxes and Assessments of New York City, and Mr Philip H. Cornick of the Institute of Public Administration.

F.C.R.D.

THE AGRICULTURAL RETURNS

THE YEARLY REPORT of the Ministry (England and Wales) published in July shows that last year there was a reduction in the total agricultural area of 80,000 acres which followed a decrease of 78,000 acres in 1935. The total arable area last year was 9,120,000 acres, which was lower than in any other year since the war. The decrease on the preceding year was 278,000 acres.

There was a reduction in the total corn area of 43,000 acres following one of 47,000 acres in 1935, and the acreage under potatoes and sugar beet showed decreases, but there were increases in the area under the principal green vegetables.

The yields per acre of wheat, barley, and oats were below both those of 1935 and the average.

On the basis of returns made last December the total number of cattle had increased by 138,000 compared with a year earlier, and the number of sheep was 251,000 higher, but there were 56,000 fewer pigs.

Agricultural buildings fell by 5,569, and the number of agricultural workers declined by 32,600, or nearly 5 per cent.

The total value of the gross agricultural output for England and Wales was estimated at £208,165,000 for 1935-36 compared with £209,450,000 in the preceding year and £202,660,000 in 1930-31.

The most striking change in the livestock and livestock products group were increases of £1,640,000 in pigs and £1,060,000 in eggs.

This is all poor comfort for the upholders of spoon-feeding policies. Cattle seem to be their only ally. The branches that show up best are not under the blight of subsidies—green vegetables, sheep and hens. For explanation of the increased value of the decreased number of pigs, consult the housewife who knows something about the price of bacon.

TWO HUNTING ITEMS from the *Glasgow Herald* of 4th and 7th June:—

"Lanark County Council are to take special measures for the extermination of foxes on the Camps Estate, near Crawford. It has been decided to invite the shooting tenant to co-operate with the Council in exterminating the foxes by means of a fox drive through the plantations."

"Professional foxhunters employed by Cowal Fox-hunting Association have killed 90 foxes in the Cowal district of Argyll since 5th April last."

Exterminated in Scotland for the benefit of agriculture, foxes are bred in England to be hunted for pleasure.

IRELAND

Association of Municipal Authorities

The Annual Conference of the Municipal Authorities of Ireland takes place at Ennis, County Clare, on 14th and 15th September, where Mr F. C. R. Douglas, L.C.C., will by special invitation attend and read a paper on the Rating of Land Values. The Association decided to have the matter thoroughly discussed as the result of the consideration their Executive has been giving to the official Report of the London County Council on the Rating of Site Values.

Support from Leaseholders and Labour Party

The National Convention of the Irish Leaseholders' Association was held in Dublin on 31st July and 1st August. Sixty branches were represented and the gathering was presided over by the Rev. James McCarroll, P.P., St. James's, Dublin.

A resolution in the name of the Dublin, Bray, Branch proposed:—

"That this convention demands the introduction of legislation providing that all undeveloped urban land available for building and development shall be immediately valued at its full site value and be subject to taxation at its full site value while remaining undeveloped, thus compelling owners of urban land to either use the undeveloped land or release it for development at a reasonable price."

Alderman Dennis (Drogheda), Councillor Cole (Kilkenny), and a number of other delegates, spoke in favour of the resolution. Mr Eamon Ginnell, Hon. National Secretary, said it was a very important resolution and covered a wide field. Urban authorities were handicapped by the absence of such legislation. He hoped that the resolution when passed would be sent to all such authorities, and that they would make a united demand for legislation. He believed that the Irish Labour Party was sympathetic.

The resolution was carried unanimously.

A very full report of the conference appeared in *Labour News*, the official organ of the Irish Labour Movement, on 7th August, together with a leading article drawing attention to the question of ground rent.

How Dublin's Land was Alienated

In the *Labour News* (31st July) appeared the first of a series of articles giving the history of how the City of Dublin Corporation disposed of the city lands in times gone by. A few examples may be quoted:—

It is not generally known that the heart of Dublin from Ormond Quay to the Custom House Docks in length, and from the Liffey to Abbey Street in breadth, is going mouldy because in a mere matter of 39 years it "and all those premises therein," as the lawyers say, will pass into the hands of the Corporation.

JONATHAN AMORY AND LORD SANTRY

Two and a half centuries ago one Jonathan Amory, being well favoured of the city bosses (and doubtless one of them himself), selected this as his personal reward, and for the sum of £2 10s. 10d. (revised in our charitable days by the Local Government Acts to £2 8s. 10d.) per annum for 299 years got the sayso over this piece of territory.

In the peculiar vanity of the time, 12 years before Jonathan grabbed that lot, Lord Santry parcelled out for himself and successors "for ever," at a total rent of £7 7s. 8d. per annum, the following portions of earth:—

1 to 3 Chancery Place; 62 to 80 Chancery Street; all Mountrath Street; all Charles Street; 1 to 18 East Arran Street; 54 to 67 East Arran Street; 4 to 38 Up. Ormond Quay; 1 to 3 Inn's Quay, and all Dalton's Row and small pieces intersecting.

Within five years (1667) Lady Massareene, with the industrial foresight that characterized the people of those

days, selected a piece of land just of the type that John Jameson might have been expected to—and did—want for his whiskey distillery centuries later.

For the sum of £5 10s. (revised to £5 5s. 9d.) she alienated that piece from the city for ever to have and to hold, mortgages excepted. That patrimony includes:—

139 to 149 North King Street; 37 to 40 Bow Street; 1 to 8 Brown Street; 1 to 4 Cavanagh Street; 1 to 10 Carter's Lane; 1 to 9 New Church Street.

WHAT SIR WILLIAM USHER GOT

Another who did well of his country was Sir William Usher, who probably is entitled to the palm in the matter of driving a deal. For the sum of 18s. 6d. per annum (reduced to 17s. 6d. by Dublin Corporation, I.F.S. period, to "encourage development") Usher got for ever "all that and those pieces of land" comprised in the following:—

14 to 22 Lower Bridge Street, Usher's Quay, Usher's Island, Watling Street, Island Street, Usher Street, and by some oversight he agreed to pay similarly in perpetuity £2 1s. 6d. for the land comprised in 20 to 29 Bridgefoot Street, a rental that was dropped to £1 19s. 6d.

Sir William in 1709 also got land at Donnybrook (85 acres) at a total of £97 10s. The lease was originally for lives renewable for ever, but was converted into a fee farm grant on 14th May, 1851.

THE ENDOWMENT OF GUINNESS'S

Arthur Guinness, of immortal memory (founder of the great Imperial drink which is thicker than ties of blood); because of the benevolent smile he always offered to the world, was endowed in June, 1784, at an annual payment of £9 9s. 3d., with a lease of the James's Street watercourse (one portion) between Grand Canal and James's Gate, for 8,975 years!

A compensating condition 66 years later, on the eve of the Famine, gave the Guinness concern for ever the adjoining stretch between Grand Canal and James's Gate at an annual payment of £1 5s. That lease is remarkable for more reasons than one.

It appears to have been the only one granted in perpetuity by the City of Dublin in the last century. In 1885 Arthur Guinness, Son & Co. Ltd. hired from the Corporation till 1960 (75 years), at 10s. per lineal foot, 780 feet of riverbank now designated as the Landing Stage, Victoria Quay. That is one of the highest single rentals charged up to the dawn of the 20th century, and relatively the dearest (£390). It became the fashion then to limit leases to 999 years, and in modern times Aldermen regard one to three generations as a respectable limit.

(It would be interesting to know what is the value at the present day of the land comprised in these grants.)

NORTHERN IRELAND

Labour Party's Programme

A special conference of the Northern Ireland Labour Party was held in Belfast on 7th August, when an election programme of twenty-five points submitted by the Executive Committee was discussed and adopted.

Moving as part of the programme a resolution in favour of the taxation of land values, the Chairman, Alderman H. Midgley, said he knew of lands in the City of Belfast at the present time which were formerly acquired for next to nothing, which at the present time were being sold at 21s. a foot. He knew of several persons who had become enormously wealthy as a result of the land values in Belfast. All that had been brought about by the growth of the community together with the improvement in municipal services. A vast sum would accrue to the local authorities if they could adopt the principle of that resolution.

If it had been applied 25 years ago local authorities could have been living rate free to-day.

Mr R. Dorman characterized the resolution as the most important one before the conference. He had been informed that in certain places in Belfast from £5 to £50 per foot had been paid for building frontages.

The resolution was adopted.

SPAIN

Causes of the Civil War

A SPANISH CORRESPONDENT writes :—

Many people believed at the beginning of the war in Spain that it would be of short duration. However, the war continues and it is difficult to foresee how long it will last. To-day the world is beginning to understand that the reasons for this cruel struggle must be very deep-seated.

At the beginning of the Republican régime those who were well informed knew that sooner or later the tragedy would burst forth. Ever since the distant days of the Catholic Kings, when the Moors and the Jews were expelled from Spain, the nation has followed a downward path. That famous queen who helped the Genoese navigator who discovered America was the origin of the decadence of Spain. In order to pay the nobles for the help lent to her in men and money for the conquest of Granada the Catholic queen took the land from the people and delivered it to the lordship of the nobles. Andalusia, a prosperous region, was in fifty years reduced to poverty—on the one side great landed proprietors, on the other a people in moral and material destitution. On her death-bed the queen realized the great injury which had been done, and in her famous last will and testament she begged and prayed that the ownership of the land should be restored to the communes or municipalities. This last wish was not complied with. "It is easy to find the way into hell, but not to come out again."

During the reign of her daughter Juana, Cardinal Cisneros opposed the alienation of more lands to the nobles with their insatiable appetites. The struggle was terrible but the Cardinal was able to maintain it until the succession of Charles V, grandson of the Catholic queen, who devoted himself to satisfying the insatiable appetite of the nobles and took away the communal lands of Castille and Estremadura, delivering these two regions to poverty as his grandmother had done with Andalusia.

This Charles V, born in Germany, was a terrible scourge to Spain. Her treasury was despoiled to carry on continuous wars and her commerce was ruined. Never before were so many monopolies and privileges created. The decadence continued under the following kings. The people lived like slaves, and Spain fell into the greatest poverty.

Some forty years ago there began in Spain a struggle to remedy this great poverty by restoring to the people the lands that had formerly been theirs, but all these efforts were unsuccessful. The governments were dominated by the nobility. Whenever a law was passed which might have been prejudicial to them they had it annulled.

Some six years ago, at its birth, the Republic introduced the law for Agrarian Reform which gave land to the people, and within a few days there broke out the military rising of Sanjurjo, a general in the service of the dukes and the great landed proprietors. This rising was broken. Its object was to destroy the Agrarian Reform law.

With the Republic the nobles remained and continued to exercise their power. The Conservatives won the elections (in 1933) and the first thing they did was to suppress the Agrarian Reform law. When the Left returned to power, within two months they passed the law relating to communal estates, by which the communal properties which had been taken from the people during the nineteenth century would have been restored to them. Within four days of the passing of this law there broke out the new military rising which has made Spain the scene of a great tragedy. The people won legally at the ballot-box. The Government of the Republic is a legitimate Government and ought to win. All over the world an attempt has been made to prejudice the legitimate Government by calling it a Bolshevik Government, but this is untrue. The majority is Republican. To-day it accepts the help of Communists and Socialists, but the Spaniard will never accept tyranny of anyone. The Spaniard loves individual liberty as the most precious of treasures. The Republic is in the right and it has strength behind it as well. It struggles for an ideal. What it strives for is

certain. Republican Spain will have neither serfs nor feudal lords. In Spain we believe in liberty of trading. Our hope is out of this conflict to find a new path which will lead a noble people to the splendid goal which it struggles and offers its life to attain.

UNITED STATES

Herbert Bigelow in Congress

During the consideration in the House of Representatives on 17th June of a Bill to provide increased revenues for the District of Columbia, the seat of the Federal Government, the Rev. Herbert S. Bigelow (Ohio), moved an amendment which would have had the effect of deriving more revenue from land values and correspondingly exempting improvements. In speaking to his amendment Mr Bigelow referred to the fact that the Hon. Tom L. Johnson had moved a similar amendment 43 years before which had received six votes. He referred to the fact that the Australian Government, in laying out Canberra as the seat of its federal government, had made provision to secure that land values should go to the public treasury. He continued :—

This land value of the District of Columbia is, of course, socially created value. It is not, like houses or other things, the product of private industry. This is value which in every city comes in spite of owners, as cream rises to the top of a pan of milk, according to a law of its own. The heirs of the old families who got here first skim the cream. They reap these socially created land values.

Here is a ground-rent income of some \$25,000,000 a year that by right should be going to the Public Treasury. But most of it is allowed to go into private pockets. With the loss of this revenue of its own, the city has to make tax raids on private property. If the city had, year by year, collected this ground rent, in lieu of taxes, it would have kept down the speculative price of land. Those who wanted to use land could have gotten it on more reasonable terms. But, instead of collecting its own ground rent and thus keeping the price of land down, the city has put the \$25,000,000 tax burden on houses and all productive enterprises. This tax burden on houses and other forms of wealth adds to prices. Instead of collecting our own publicly earned income and keeping the price of land down, we tax privately produced wealth, thereby raising the price of land and everything that is produced on land.

Why do we have, as the President asserts, a third of our people ill-clad, ill-housed and ill-fed ?

I think that one of the reasons is our failure to distinguish correctly between private property and public property.

If one man was the first to stake out a claim around some trees in a desert, he was permitted to charge the famished and belated travellers for the water of his private oasis. If a man came upon a coalfield or an oil pocket, he was free to monopolize his findings and to put on all the royalties the traffic would bear. If one's great-grandfather invested the profits of his fur business in lots in a Manhattan village, his heirs were free to collect princely fees from the luckless people who came too late on the scene.

The price of land is due to the pressure of population against the Nation's resources. It is sheer tribute that owners can levy on users. The owners hold the land against a growing population. The more the population grows, the greater the tribute. The land of the Nation is now capitalized at something like one hundred and fifty billions. This is not labour-produced value. This is monopoly value.

We could not cut up the continent into little pieces and give everybody a piece. But everybody who owns a piece of land in city or in country could be required to pay a ground rent proportionate to the location and value of his land.

If this ground rent were collected from all owners of land and then used to pay the expenses of government, it would thus get distributed to all in the benefits of government. This would not be an injustice to the owner, for, if he used

his ground properly, the tax exemptions on his improvements and industry would more than balance his ground rent. The system I propose would penalize the evil of holding land without using it properly, and, in justice to all of us, this should be penalized.

This is one reason why one-third of our people are ill-clad, ill-housed and ill-fed.

On the votes being counted there were—Ayes 21, Noes 64. So the amendment was rejected.

Henry George School

Visitors from Europe to the School Headquarters in New York, 211 West 79th Street, have recently been Mr Ashley Mitchell and Mr C. C. Foot. Both write to *Land & Liberty* with enthusiasm about the progress being made. Mr Foot, in the merchant service, came to New York after the long voyage to Leghorn in Italy and Poti in Georgia (U.S.S.R.), and has been able to compare conditions under Fascist, Communist and Democratic regimes. He was a member of the economic class at 94 Petty France, London. Stimulated by a further re-reading of *Progress and Poverty* as well as by the witness of activity in New York he is preparing to organize and conduct a class of his own.

TRANSVAAL

A cordial welcome is given, with best wishes for continuing success, to the new Journal, *The Free People*, the first issue of which appeared on 1st July. It is the official organ of the Farmers' and Workers' Party. Standing "For Justice: For Freedom: For Democracy," its aim is to promote the economic and social philosophy of Henry George. Editor of the Journal and Secretary of the Party is Mr Mather Smith, Box 4680, Johannesburg and a valued co-worker is Mr F. A. W. Lucas, the Chairman of the Party, to whose pioneer work is largely due the adoption, in 1916, of the measure of the Rating of Land Values which the Towns and Village Councils in the Transvaal now enjoy. Among other interesting and informing matter, the Journal exhorts its readers to join and promote the class-work of the H.G. School of Social Science.

Mr Mather Smith writes under date 8th August: "Thanks for the two copies of the *Teachers' Manual* and two of the *Social Science Manual*. The Craighall (a township just outside the municipal area) School completed the fifth lesson this week and I am starting a School in the centre of Johannesburg on 16th August. Material has been provided for a School to be started also in Brakpan on the East Rand." Mr Smith is pushing the sale of the books in the bookshops and has been supplied with the display cards of the Henry George Foundation as an aid in this enterprise.

DENMARK

The 24th Annual Reunion of the Henry George League and "Summer School" takes place on 4th to 6th September at the Vestbirk Folkschool near Horsens in Jutland, where the members will be in residence. Mr J. L. Björner presides and there will be three sessions each day, the speakers being Dr V. Starcke, Bue Björner, P. C. Pedersen, Johannes Hohlenberg, N. Bredkjaer, Axel Fraenckel, Kr. Kolding, Jens M. Jensen and Jakob E. Lange. A very comprehensive programme is provided.

Grundskyld, the organ of the League, announces two new books: *Danish Agriculture*, a symposium of a number of articles by various authors, two being written by K. J. Kristensen who is editor of the book; and the awaited new book by Jakob E. Lange on Henry George's Life and Work which is being published in the first place in Swedish by Johan Hansson's publishing house in Stockholm. A Danish edition will also be published; but English-speaking admirers of Jakob E. Lange will be impatient to know when an English edition will be available.

ARGENTINA

Dr Felix Vitale writes: "I have had several pamphlets published and have sent copies to leading people in various circles: Bishops, Deputies, Senators, Governors, etc.,

and have had some acknowledgments. In the Argentine I think we are doing something useful. You are acquainted with our Journal *Nueva Argentina* and among our contributors are a number of young enthusiasts—but we are confronted, as everywhere, with the same inconvenience, the lack of funds. Landowners, as you say, have money and traditions; but in trying to make our influence felt we have little money and have to struggle against other handicaps. Send me a number of copies of *Social Problems* and *The Condition of Labour*.

FRANCE

An important note in *Terre et Liberté* (18 Av. de la Criolla, Suresnes, Paris) for April-June, 1937, gives the interesting news that the Finance Committee of the French House of Commons has approved in principle an optional tax on the site value of unbuilt land for parishes possessing a town and country planning scheme (using British idioms). This was approved by the Chamber of Deputies, but was dropped from the order paper of the Senate. On inquiry it is found that a hostile report from the Senate Finance Committee was the reason for this suppression. M Leon Blum has weakly accepted this rebuff to his most high-minded colleague, Henri Sellier, but as long as M Sellier holds the Ministry of Public Health (or any other office) in the Whig-Socialist French Cabinet we are not justified in despairing of France, which sets the speed of advance for the Latin world.—M.J.S.

BRAZIL

M.J.S. writes:—

The Hon. A. M. Asquith painted an alluring picture of the gains of alien land monopolists under the Vargas régime at the annual meeting of Parana Plantations Limited on 23rd July, 1937. A good first dividend was paid, and a rise in population from nil to 22,000—chiefly Swiss and hard-working Central Europeans—was associated with a rise in price of land sold from 20s. per acre in 1935 to 26s. in 1936 and 29s. in 1937. The Syndicate has, he states, over 2½ million acres of such land to sell.

The import of the cheap coffee which will thus be cast upon the Brazilian market can hardly be calculated. It is the only crop which the settlers can grow to pay such a price for wilderness land: the estimate for this year is 300,000 bags. This must entail purchase by the Vargas Government of a further 300,000 bags produced on the highly valued and deeply mortgaged coast belt, for destruction, to keep up the price.

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NEWS OF THE MOVEMENT

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

As elsewhere announced, Mr Douglas is attending the Annual Conference of Irish Municipal Authorities at Ennis, 14th and 15th September. The paper he will present on the Rating of Land Values has been printed for circulation to the delegates and will be available for subsequent publication.

Mr Madsen is attending a Conference in London, at the King's College of Household and Social Science, Campden Hill Road, W.8, 24th to 26th September, under the auspices of the Institute of Sociology, the subject being "Social Stratification and Class Conflict." There are a number of notable speakers opening topics that should lead to interesting discussion: Property, Income and Class; The Problem of Bridges and Barriers; Class Conflicts and their Causes; Beliefs, Attitudes and Valuations (here Dr H. A. Mess on Democratic States and Professor John MacMurray on Fascist and Communist States) and Ethical Implications Plus Equality as an Ideal.

The Rev Mervyn J. Stewart is addressing a meeting of young communicants on 9th September at Leytonstone. This has been promoted by the son of a layman on the Diocesan Conference, resulting from the distribution there of Mr Stewart's International Conference paper "The Violation of Native Rights." Mr Stewart wants literature for the Leytonstone meeting and at his request 100 copies of Tolstoy's *A Great Iniquity* have been sent.

Other Meetings: Debate on the Taxation of Land Values, 31st August, at 8.30 p.m., at the William Morris Hall, Broadway, Wimbledon, under auspices of the Socialist Left Federation (Mr Madsen) and open air meeting at Marble Arch, 11th September, at 3 p.m., from the platform of the London Liberal Federation.

A general postage has been sent to about 440 "Left Book Circles" enclosing reprint of the July article on "Marxian Socialism" and a copy of *The Story of My Dictatorship*, with circular asking opportunities for discussion.

In the course of his brief business visit to Canada and the United States, Mr Ashley Mitchell was able to meet a number of friends of the movement in Montreal, Toronto and New York. A long and informing interview with him was published in the *Toronto Star* of 5th August. In New York he had the opportunity of seeing the Henry George School of Social Science "at work" at two of the classes and was much impressed by what he learned of the activities of the School over its wide national field and the progress it is making.

ENGLISH LEAGUE: Frederick Verinder, General Secretary, First Floor, 94 Petty France, Westminster, London, S.W.1. (Phone: Whitehall 3831.)

FORTHCOMING MEETINGS:

- 7th Sept.—Merton Women's Co-operative Guild: A. C. Blackburn, "The Land Question." 3 p.m.
- 15th .. —Earlsfield Co-operative Men's Guild, Co-operative Hall, 673 Garratt Lane: A. C. Blackburn, "The Borough Council Elections and the Rating of Land Values." 8 p.m.
- 22nd .. —Women's Co-operative Guild, St. Matthew's Hall, New Kent Road: A. C. Blackburn, "The Borough Council Elections and the Rating of Land Values." 2.30 p.m.
- 23rd .. —Becontree Women's Co-operative Guild, Co-operative Meeting Room, Becontree Avenue: A. C. Blackburn, "Unemployment." 2.30 p.m.
- 5th Oct. —Wimbledon Chase Women's Co-operative Guild, Methodist Church Hall, Martin Way (corner of Buckleigh Avenue): A. C. Blackburn, "The Borough Elections and the Rating of Land Values." 2.45 p.m.
- 7th .. —Hemel Hempstead Women's Co-operative Guild, Labour Hall, Wood Lane: A. C. Blackburn, "The Rating of Land Values." 7.30 p.m.
- 12th .. —Central Southwark Labour Party (Women's Section), Small Hall, Manor Place, Walworth: A. C. Blackburn, "The Housing Question." 3 p.m.

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

We remind all readers in the South Wales area that under auspices of the H. G. School, Mr Charles A. Gardner starts his weekly economic class on Monday, 20th September, this being held in the Central Y.M.C.A. (room five), Station Terrace, Cardiff. The hours are from 7.30 to 9.30 p.m. To enroll, all

that is necessary is to attend the first meeting. We solicit the help of all members and friends to ensure the success of the class.

The League is about to send a circular to societies and organizations in South Wales offering speakers for their meetings in autumn and winter. Here, too, assistance is wanted: in providing the Hon. Secretary with the names of any local associations, Labour and Liberal, Co-operative and Trade Union, Brotherhoods, Literary Societies, etc., likely to accept our speakers for their syllabus.

HENRY GEORGE FREEDOM LEAGUE: William Reid, Secretary, 9 Woodside Crescent, Glasgow, C.3. (Telephone: Douglas 5599).

The Henry George School of Social Science will be resumed at the Rooms, 9 Woodside Crescent, on Thursday, 16th, or Friday, 17th September, the first date being most suitable for the Rooms, but the second will be adopted if students desire it. League members and others interested are requested to promote the classes by assisting in the enlistment of pupils.

We have now booked some engagements for speakers and anyone who can place the services of a speaker at a lecture or debating association will oblige by communicating with the Secretary at above address.

Borrowing an idea from the English League we invite offers of assistance from readers who are prepared to write letters to editors, to speak at indoor or outdoor meetings, distribute literature or help the cause in any way.

During the past month our principal newspaper correspondents have been Mr A. J. Mace, Scotstown, and John Cameron, Coatbridge, though our question is emerging in an effort which Young Liberals are making to raise it as part of their programme in municipal contests in which they hope to take part. We have noted letters by A. J. Mace in Glasgow's *Evening News*, *Evening Times*, *Evening Citizen*, *The Bulletin*, *Western Leader* and *Clydebank Press*, and John Cameron's letters have appeared in *Coatbridge Express*, 11th August, and *Forward*, 13th August.

The Glasgow Town Council had a long sitting of something like ten hours over the Rating Question. They were not discussing the iniquity of burdening householders and shopkeepers with rates, and allowing land speculators to escape. One gathers, rightly or wrongly, that the City Treasurer was being accused of not helping the large ratepayer to the extent that would have been possible if he had used new Government grants and cheaper borrowing powers for that purpose. Conversely, we assume that he is supposed to favour giving increased benefits to the poor. He could hardly wish for a better certificate when accounting to his constituents for his actions. If the big industrialist really is after rating relief he should join with us in inviting the land speculator into the rating circle. His experience of land prices as against the valuation of the same land for rates should leave him in no doubt as to where relief can be found.

MANCHESTER LEAGUE: Arthur H. Weller, J.P., Secretary, 69 Piccadilly, Manchester, 1. (Telephone: Cen. 5527.)

During the past month meetings have been addressed at Alexandra Park Gate by Messrs E. M. Ginders, E. F. MacClafferty, Geo. Wright, Mr Kitchen and the Secretary. On 4th August the Secretary spoke at a meeting of the Cheadle Women's Co-operative Guild.

The Garden Party at Park Hall, Little Hayfield (announced in last month's *Land & Liberty*), was held on Saturday, 14th August. Although the weather was unfavourable, there was an attendance of thirty members and friends. After conversations at the Hall, an enjoyable tea was served in the Club House, and before Mr Hobson could escape, warm appreciation was expressed in a vote of thanks which was supported by Mr J. L. Hamilton, Mr A. Brown and Mr E. M. Ginders. A small charge for refreshments realized £3 for the benefit of the League's funds.

An article entitled "The National Dividend—With Everybody on the Dole," written by the Secretary, has been printed in prominent positions in the *Stockport Express*, *Oldham Evening Chronicle*, *Warrington Examiner* and other newspapers.

Classes under auspices of the H. G. School of Social Science are under arrangement. During the coming winter a large number of societies, political, co-operative, religious, trade organizations and Rotary clubs, will receive the League's speakers at their meetings, many of them for the first time.

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

Meetings addressed have been as follows:

6th July, Fred Smith: New Hartley L.P.; 8th July, Whitley Bay Co-op. Guild; 20th July, Hartford L.P.; 30th July, The Secretary: Hull Rotary Club; 11th August, Woodhouse, Leeds, Ward Labour Party; 18th August, John Archer:

Methodist Adult Bible Class, Crosland Moor, Huddersfield. Letters in the Press: *Yorkshire Observer*: P. V. Olver, 30th July, J.M.B., August 20th, P. V. Olver, 21st August, the Secretary 9th and 19th August; *Huddersfield Examiner*: Howard Binns, 16th August; *Telegraph & Argus*: the Secretary, 5th August. On 21st August the *Keighley News* gave valuable notice to Mr Douglas's new *Social Science Manual*.

LIVERPOOL LEAGUE: F. R. Jones, Hon. Secretary, 32 Rocklands Avenue, Bebington, Cheshire. (Office and Meeting Place: 21 Harrington Street, N. John Street, Liverpool.)

Mr E. J. McManus has been actively engaged in the special preparations he is making for the autumn and winter class-work of the H. G. School of Social Science. The class just concluded (as reported last month) was gratifying, particularly in the number of students who wish to take active part in forming further classes or becoming instructors themselves. There are prospects of three such classes, besides the two classes (instructors, Mr McManus and the Secretary) to be definitely started in the first week of October, which will have several former students who desire further instruction with a view to forming classes in January, 1938. The students who have already gone through the course have each been supplied with advice and material for further study, and have been asked to make lists of persons with whom they are acquainted for local classes to be arranged in Bootle, Liverpool and Birkenhead. An encouraging result of the class-work is also the creation of new strength for the League itself, for as soon as people are actually convinced of the truth and the urgency of the principles they have learned they wish to be active in its propagation. In other respects, in his personal correspondence and in a strenuous campaign of personal canvassing, in his own district of Waterloo, Mr McManus is doing all he can to gain the recruits who can effectually carry on the work in the future.

Mr Herbert Feilden continues his correspondence in the *Waterloo & Crosby Herald*, where the Rating of Land Values is a live issue. For the *Victoria Park Review*, organ of a rate-payers' association published in a thickly populated urban district, he has written a 1,000 word article for publication in the September issue.

Some members of the Liverpool Council have been supplied with information of land prices, etc., and other material in view of the discussions likely soon to take place in the Council on the Rating of Land Values. The details herewith may interest readers of *Land & Liberty*.

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

On Thursday, 26th August, the Secretary addressed a meeting of the Discussion Circle, Holly Road Church, Erdington. The subject was "The Remedy for Social Ills." At the close of the address a number of questions were dealt with, and hearty appreciation of the speaker's remarks closed the meeting.

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

Arrangements have been made for a class in connection with the H. G. School of Social Science, with Mr Stoakes as instructor. Meeting place at 21 Inglis Street, Southsea. The class begins on Tuesday, 5th October, and will continue weekly till 7th December. Negotiations are under way with the Portsmouth Liberal Federation interested in forming local classes of the H. G. School.

As the result of correspondence with Mr Verinder, the Hon. Secretary of the League has undertaken to provide a speaker at the winter meetings of the local Women's Co-operative Guild.

BRISTOL LEAGUE: R. Reed, Hon. Secretary, 69 Kensington Park Road, Brislington, Bristol, 4.

Arrangements for the autumn and winter work are now well forward and there is promise of a very busy season. A large number of dates for lectures has been listed. The new meeting place of the League will be in the centre of the city at Queen's Café, Tramways Centre, on Mondays at 7.30 p.m., commencing on 27th September.

DERBYSHIRE LEAGUE: Chairman, S. Stiles; Hon. Sec., G. Musson, 24 Denby Lane, Codnor.

Evidence continues to present itself that our efforts to propagate our cause in this district arouse interest and discussion. We are indebted to the *Ripley Gazette* which had a good note in its issue of 13th August. Not only were the activities of the D.L.V.L. mentioned, but also the Henry George School of Social Science and especially the forthcoming Matlock conference. The *Gazette* also published a letter from F. C. R. Douglas on the Rating of Land Values and Local Income Tax, contributed to an informing discussion which is taking place.

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

Under the shadow of the mist-covered mountains of Skye 100 crofters are in revolt and refuse to pay rates on their houses imposed by the reactionaries of the Inverness County Council. At a meeting held in the Hall, Breakish, Skye, Councillor Duncan Macpherson said in Gaelic: "It was the first time in history that crofters were rated on their houses." Mr. Jas. Macleod, Breakish, said: "The situation was iniquitous. It was a flagrant violation of the Crofters Act of 1886."

The Secretary, on his journeys in the Highlands, saw the results of this Crofters' Charter (exemption of improvements from rates). The old, black, reeky heather and broom thatched cottages were replaced by substantially built houses, slated roofs and all the modern improvements, with bath-rooms.

The reactionary forces say: "What next? Bath-rooms in houses for crofters to accommodate summer visitors." This is not necessary for agriculture. They must be fined annually for this crime."

NORTH WALES.

Mr. A. Williams Price writes:

There are many matters in Wales to interest, to puzzle, and to utterly confound the student of history and economics. Wales is a country of castles, and they bear impressive witness to the virility, the tenacity, and the dogged courage of Welshmen of olden days: so many and such huge fortresses were necessary to curb their ardour, their love of freedom, their hunger for independence. The triple chain of Norman castles extends from Chester and the estuary of the Dee along the coast on the west, inland on the east, away to Cardiff and Saint David's on the south.

These Norman castles, at present usually standing in grim ruin, appear to have been cheap, very cheap. Some years ago Criccieth Castle, together with 31 acres of land, was sold by the Government of that day, for the sum of £175. Obviously there must have been something like the "gold panic" of 1931 in those times! In addition to the Norman castles there are other castles and mansions of, seemingly, quite modern design, and from these the natives are most effectively controlled. It is strange that the history of the Norman castles is generally shrouded in the gloomy mists of the Dark Ages, with gaps (century-long) in the records. On the other hand, the histories of the Castle-ettes have been miraculously preserved, and the family records of the present proprietors furnish full, true, and particular accounts of royal visits, battles, sieges, etc., away back to the days of Julius Caesar, Pytheas, and the Bronze Age. Such, the facts, such the statements, and hence the dogma:—

"The rich man in his Castle, The poor man at his gate,
God made them, high and lowly, And ordered their estate."

We regret to record the death of Mr S. R. Daniels, of Boar's Hill, Oxford, at the age of 64. He had a distinguished career, being Boden Sanskrit Scholar at Oxford and the first man of his year in the Indian Civil Service Examination. On his retirement in 1928 he was a Judge of the High Court at Allahabad. On returning to this country he threw himself into political activity. He contested Bath as a Liberal Candidate on three occasions. His special interests were proportional representation and taxation of land values of which he was a persistent and capable advocate, both in the Press and on the platform.

* * *

The Annual Meeting of the Council of the Women's Liberal Federation will be held at Margate on 12th and 13th October. The following resolution from the Cardiff and District W.L.A. is included in the Agenda:

"This Council of the Women's Liberal Federation re-affirms the Party's declaration that legislation should be introduced to secure that the benefit of publicly created land values should not accrue to private interests which have had nothing to do with their creation but should be applied for the benefit of the community as a whole; and urges that, as the building of houses and their improvement give useful employment and increase the national wealth, the present short-sighted system of penalising such work by an increase in rates should be abandoned and the resulting loss to revenue be recouped by the taxation of land values."

