

JAMES SCOTT

WE REGRET to announce the death of Mr James Scott, s.s.c., which took place at his home, 5 Moray Place, Edinburgh, on 30th October. His age was 63. Among Scottish Liberals none has been more zealous than he in the advocacy of Land Value Taxation and the full expression of Free Trade which it embodies. His loss will be severely felt in Scottish land reform circles and by the smallholders and rural workers whose interests he had so much at heart. In the November bulletin of the Scottish Liberal Federation, Capt A. R. McDougal of Blythe (with whom he has been closely associated over a long period of years) pays this tribute to his fine character and ability: "He was a man of principle who detested facile politicians and who ever refused to compromise on any issue where fundamental principles were involved. . . . It is principally for his fight for the rights of the tenant-farmers and smallholders against the tyranny of our present land system that he will be remembered. . . ."

Mr Scott was Member of Parliament for Kincardine and West Aberdeen from 1929 to 1931. He had contested that constituency in 1924 and had stood for West Renfrewshire in 1923 and Moray and Nairn in 1922. At the time of his death he was prospective Liberal candidate for Roxburgh and Selkirk, the constituency that Capt McDougal stood for in 1929 and in 1935, and came so near winning on each occasion.

Legislation for the taxation and rating of land values was in Mr Scott's view of paramount importance for the regeneration of farming and the prosperity, independence and security of the labourers. In all that he wrote and said, he insisted that there cannot and there must not be any line drawn between what is called "urban" and what is called "rural" land. In Parliament he protested against the flaw in the 1931 Snowden land values Budget, which made that false distinction allowing the agricultural exemption; just as he protested and fought against the exemption which the Lloyd George Land Enquiry Committee (of which he had been a member) had recommended. His views were not given place in the report of the Committee but were published separately by the Scottish Liberal Federation as a pamphlet, from which a large extract was published in *Land & Liberty*, October, 1928.

In Parliament, Mr Scott was one of the most active and vigilant members of the Land Values Group. With Mackenzie Wood, Milner Gray and others, he was of the band of determined Liberals who contested the amendment (relating to Schedule A and the alleged "double taxation" of Income Tax and Land Value Tax) introduced by Mr Lloyd George, which nearly wrecked the Snowden Act of 1931. Consistent and clear-sighted as he was, in the logical and equitable application of the policy, he allowed no concessions in the interests of any participants in the rent or value of land. It was his statement—as a Scotsman—on feu duties and ground annuals in the opening debate on the Snowden Budget which helped to ensure that the principle of "proportional contribution" as applied not only to ground rents in England but also to superiorities in Scotland was embodied in the Act. He said that the Minister should take the greatest care to see that he gets the right owner and that he gets all the owners. "He must see that he secures a tax upon the value of rights in land whether these rights are what we call in Scotland superiorities, feu duties, ground annuals, servitudes or real burdens or leases." In 1929 he introduced a Bill for the local rating of land values in Scotland (the Government could not give it facilities in view of other business), and in this Bill he rightly, in our

opinion, provided for proportional contribution by the receivers of feu duties, relatively to the land value they enjoy.

Mr Scott took part in the International Conference in Edinburgh (1929) where he also presented a Paper on "Agriculture and Land Value Taxation," and at the representative National Conference in Manchester in February, 1930, besides taking the platform for the land value policy on many other occasions.

Outstanding among his contributions to this movement (in this we hope we betray no secrets) is the latest book for which he was mainly responsible, and in compiling it he had the ready and competent assistance of his friend, Capt A. R. McDougal. These two together, and with some others consulted, produced in 1938 a statement of the land value policy as universally applied and emphasising its importance for agriculture, which can only be described as most excellent. Nothing more persuasive could be given to the Members of Parliament, the candidate, the farmer, the labourer, or the student. There should be a memorial edition of it, circulated widely, not only for the good it would do, but also as a lasting tribute to its chief author. It is the book (we have it on sale) *Scottish Land and Agriculture*, published price 6d. by the Scottish Liberal Federation at 14 Frederick Street, Edinburgh, and 179 Buchanan Street, Glasgow. Incidentally, it contains an acute and challenging criticism of the nationalisation of land by purchase and the control of agriculture by the State. The book was reviewed in *Land & Liberty*, June, 1938.

Mr Scott was senior partner of the firm of lawyers, Robert Stewart and Scott. He was member of the Game and Heather Burning Committee in 1921, founder of the Scottish National Union of Allotment Holders, a vice-president and trustee of the Scottish Rural Workers' Approved Society, and for the three years 1921-24 was deputy chairman of the jute, flax and made-up textiles trade boards. He is survived by his wife and one son. To them we convey our sincere sympathy in their bereavement.

MRS HENRY C. FAIRLIE

It seems fitting to recall—even at a grave time like the present—the services so generously given in the early days to the Henry George movement in Scotland by Mrs Jane R. Fairlie, wife of the late Mr Henry Carlyle Fairlie, who passed away at her home in Crieff on 17th October.

In 1901 the members of the Scottish League decided to hold a Bazaar in Glasgow in the following year, for the purpose of providing funds "to better enable them to promote the taxation of land values in the public mind." A committee was formed to undertake the organisation of this new venture, and the women members and friends under the convenership of Mrs W. D. Hamilton agreed to do all they could to make the Bazaar the success it proved to be. In this work Mrs Fairlie took a keen interest. By her hospitality and enthusiasm she encouraged all those who were trying to gain tangible support for the scheme. It was an arduous task overcoming the suspicion and prejudice which greeted this new movement, but the interest which it aroused and the new friends gained amply rewarded all the efforts made.

For those who are left of that band of workers, the remembrance of Mrs Fairlie's unflinching kindness and generosity will not be forgotten.

Our paragraphs in a preceding page on competition, speculation, the fiscal defect of the present social order, the operation of taxation, and how wealth should be shared, are taken from the book *What is the Single Tax?* by the late Louis F. Post, price 2s. from our offices.