

# LAND & LIBERTY

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## THE FIFTH INTERNATIONAL CONFERENCE CONDENSED REPORT OF PROCEEDINGS

CAXTON HALL, WESTMINSTER, LONDON, 1st to 5th SEPTEMBER, 1936

### THE CONFERENCE MATERIAL

The printing and distribution of the Conference Papers extended the influence of the Conference far beyond the circle of those actually in attendance. Each member was provided with an attractive wallet bearing the imprint of the Conference, and containing the programme and the complete series of twenty-six papers together with a copy of the Report of the London County Council on the Rating of Land Values. It was a pleasure also to circulate by this means, to every member, the Jubilee number of the Dutch Journal, *Recht en Vrijheid*, produced as a compliment to its editor, Councillor H. Kolthek, by his colleagues, and without his having any knowledge that their opportunity to take charge of this one issue was being exploited in such a genial way. Other papers manifolded by typewriter were circulated during the course of the Conference, notably the essays on "The Assessment of Land" by the Hon. Lawson Purdy, and on "The Effect of Taxes on the Margin of Production and on Unemployment" by Mr Pavlos Giannelia. In addition, a number of communications from various countries, such as an informing report by Mr Alfred Schär on Land Settlement and the Land Question in Germany and Mr J. B. Ellert's statement on the Municipal Single Tax on Land Values in Milk River (Alberta), were read or dealt with in their appropriate place.

The series of twenty-six printed papers cover most comprehensive ground and are to be welcomed as a valuable addition to the literature of the land values and free trade movement. More than half-a-dozen on special request have had to be reprinted. The decision of Danish colleagues to translate and publish Mr W. R. Lester's and Mr F. McEachran's papers in Denmark is an example of the desire that has already been expressed to find a much wider reading public for so much splendid material. The papers comprise altogether 186 large octavo pages, equal in space to about 150 columns of *Land & Liberty*. It is thus impossible for us in any report of Conference proceedings to do justice to the authors who have made this exceptional contribution, and to whom is due the grateful thanks not only of every Conference member and delegate but of every other protagonist of our cause the world over. The hope is that, given special financial support to the International Union for the purpose, the complete set of the papers may later be published in book form.

Since the Conference and on request of Town Clerks altogether 140 sets of Conference Papers relating to the "Land Value Taxation in Practice" Session have been

sold for distribution to municipal councils. And here is a report appearing in the Welsh edition of the *News Chronicle* of 29th September: City councillors in Cardiff are to be kept in touch with developments in connection with the taxation of land values. Alderman Sir W. R. Williams told the Finance Committee to-day (28th) that he was highly impressed with the papers read on the subject at the recent Conference, and at his suggestion the Committee decided to provide every member of the Council with a set of the papers. "This is going to be a big question in the next few years," declared Councillor A. J. Williams.

### PRESS REPORTS

With the co-operation of the London Press Exchange, the printed papers secured for the Conference very extensive publicity, bringing millions of readers to its counsels. Editors and reporters delight to have reports ready made and they took generous advantage of what was provided, quite a number of newspapers even using it to make leading articles. So from one end of the country to another and for several days in succession the Conference was making public propaganda equal to if not exceeding that achieved by the Edinburgh International, where also the advance printing of the papers was well rewarded by notice and report. *The Times* devoting a whole column to the first day's proceedings, the *Daily Telegraph*, the *News Chronicle*, the *Daily Herald*, the *Star*, the *Evening Standard* and the *Evening News* spoke for the London dailies. Long reports often extending to a column and sometimes exceeding two columns appeared in the *Manchester Guardian*, the *Birmingham Post*, the *Birmingham Daily Mail*, the *Birmingham Gazette*, the *Yorkshire Post* (Leeds), the *Yorkshire Observer* (Bradford), the *Liverpool Daily Post*, the *Glasgow Herald*, the *Glasgow Bulletin*, the *Scotsman* (Edinburgh) and the evening papers in these centres; also in the leading dailies in Cardiff, Stoke-on-Trent, Nottingham, Darlington, Halifax, Huddersfield, Hull, Bristol, Worcester, Wolverhampton, Belfast, Dublin, Cork, etc., etc. The *Christian Science Monitor* (Boston, U.S.A.) gave extensive reports in three succeeding issues.

Specially noteworthy was the space given to Mr Hennessy's presidential address and to the papers or addresses by Mr Bue Björner, Mr Ole Wang, Dr Pearson, Col Wedgwood, Mr Charles Latham, Mayor McNair, Mr H. S. Buttenheim, Mr Lester, Mr Kolthek, Pastor Norlev and (particularly in Scottish papers) Capt A. R. McDougal. Denmark, through the papers presented by

Messrs K. J. Kristensen and Abel Brink, both speaking from the head office of the Valuation Department, had its well-deserved place in the reports on Land Value Taxation in Practice. In this three or four days wide-spread publicity, the newspapers supplied their own captions and bold headlines: Access to Land—Dangers of Monopoly—Land Grabbers as Cause of Civil Wars—Self-Sufficiency Madness: Danish View of Trade Restrictions—Monopoly Main Cause of War in Spain—Dangerous Trade Barriers—Land Value Taxation and Free Trade—Economic Slavery of Native Peoples—If Germany had her Colonies: No Appreciable Improvement—Free Trade Speaker and Discontented World—Municipalities and Land Values: The Taxation Problem Examined—Free Traders and Agriculture: Depression Caused by High Land Values—Town Planning Thwarted—How the Land Value System Works in other Countries—State Interference in Industry—Inferiority Complex and Dictators—Unemployment and Economic War; and so on. Tory papers were not behindhand in using the most declamatory of these headlines. The importance attached to the Conference was also shown in the numerous references to the absence of our two Spanish members and the concern expressed on their behalf.

The full extent of the publicity would only be known if we were sure we had all the clippings, which is not likely, however competent the Press cutting agencies may be. But the clippings received show 244 notices and reports in 116 British newspapers, all of them dailies except 18, the total space amounting to 1,641 single column inches and being equivalent to something like 72 columns of *The Times* newspaper. This does not merely count the results of an efficient service. It is a testimony to something much more significant, namely, that there is in Great Britain a public opinion for land value taxation and economic freedom that cannot be ignored. The Press recognizes that fact and knows what is good copy. It proves that the idea, the doctrine, the reform, the principle, the policy, call it what you will, has been propagated to some purpose; and progress has to be registered in the recognized spread of the idea, notwithstanding the temptations of those in despondent mood to chafe at the failure to get legislation and to query whether different methods of propaganda adopted earlier or adopted now would promote a quicker advance. The testimony of this recent publicity stands. The Press takes no notice of subjects which it thinks have no interest for the public or are not of national importance.

#### CONFERENCE PAPERS

1. Economic Causes of War and of Industrial Depression. Reprint of the Memoranda addressed by the Union to the World Economic Conferences, Geneva, 1927, and London, 1933.
2. This Discontented World. Freedom the Way to Peace and Prosperity. Presidential Address by the Hon. Charles O'Connor Hennessy.
3. Reactions and Results of Trade Restrictions. By Bue Björner, Denmark.
4. Access to Raw Materials and the Need for Expansion. By Ole Wang, Norway.
5. Colonial Systems of Land Tenure and Taxation. By the Rt. Hon. Josiah C. Wedgwood, M.P.
6. Causes of Fear. By Dr S. Vere Pearson, M.A., M.D., M.R.C.P.

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## DECLARATION ADOPTED

We, the Members of the Fifth International Conference to promote Land Value Taxation and Free Trade, assembled at London, 4th September, 1936, make this Declaration:

We confidently affirm that in every country the persistence of poverty and unemployment, and the evil and destructive effects that arise out of those conditions, are both unnatural and unnecessary.

We affirm that the conditions which produce poverty amid increasing wealth are accentuated not only by the burdensome internal taxation by which legislatures everywhere impose impediments to industry and penalties upon energy, enterprise and thrift, but also by those obstructions to international trade raised in the name of protective tariffs, quotas, exchange restrictions and controls resulting only in the peculiar advantage of privileged interests.

We appeal to all true friends of humanity and of an enduring World Peace to join with us in recognition of the fact that discord between nations commonly arises out of economic causes, such as the struggle for exclusive markets and other preferences, and for concessions in the control of natural resources, or because of the selfish policies by which some nations seek to advantage themselves by hampering the economic freedom of others. We cannot preserve political peace while we continue economic war.

The remedy lies in freedom for all, equal rights for all, justice for all. These ends will be attained when Government can be led through the enlightenment of public opinion to repeal the present taxes, tariffs, quotas and restrictions which hamper freedom in the production of wealth, and cause injustice in its distribution. Abandoning the burdens and penalties now directly or indirectly laid upon labour and the products of labour, we would concentrate taxes upon the value of land and of all natural resources in private hands in the conviction that these resources are the heritage of all generations, the value of land being due to the presence and activities of the whole population and being the just and proper source of community revenues.

## PRELIMINARY MEETINGS

The Hall was open from 2 p.m. on Tuesday, 1st September, for the registration and reception of members. At 4 p.m. a joint meeting of the Conference Arrangements Committee and of the Executive of the International Union took place, the President, Hon Charles O'Connor Hennessy, in the Chair, when the agenda prepared for the Conference was confirmed, and a Committee on Business and Resolutions was appointed with Mr Austin H. Peake as Chairman. With deep regret and with grave misgivings the Arrangements Committee had to report that there had been no word from Señor Baldomero Argente and Professor Matheu Alonso, their Spanish members, whose attendance had been expected, nor had they communicated for a long time or sent their papers. Earnest hopes were expressed as to their welfare and their safety. Certain amendments of the Constitution of the Union, submitted by the Executive, were recommended to the full meeting of the Union members to be held on Friday, 4th September. Other amendments bearing on proposals for altering the name of the Union (submitted by Mr F. Leubuscher and Mr Charles Baldwin) were referred for consideration to the same general meeting.

In the evening, a general meeting of members of the Union considered and adopted the accounts as submitted

by the Hon Treasurer, Mr Ashley Mitchell. It also adopted the Report of the Executive, reading as follows :—

"A general report on the activities of the Union since the last Conference would embody the reports that have been given from month to month in *Land & Liberty* with special mention of the extensive correspondence with active workers in all parts of the world. The office has continued to act as a clearing house for international information and advice with regard to all kinds of practical and theoretical issues. Mention should be made of the Memorandum prepared for the World Monetary Conference in London, 1933, which was published in *Land & Liberty* and circulated to all the delegates at that Conference. Other publications are the complete volume of the Papers presented at the Edinburgh Conference in 1929 and the pamphlet 'Land Value Taxation in Practice' incorporating the practical information which it is one of the functions of the Union to make known. This and much other work could not have been done but for the assistance of the United Committee. The Union was happy to have Mr Folke and Mr Madsen as its representatives at the Henry George Congress in New York, September, 1935, so establishing better and closer contact with the many friends in America. The Executive wishes to express its grateful recognition of the invaluable and constant co-operation and support of the President, Mr Hennessy; and in particular for his making available the financial support without which this Conference could not have been held." The final passage of this Report was endorsed with acclamation.

#### HENRY GEORGE SCHOOL OF SOCIAL SCIENCE

The rest of the evening was devoted to the subject of Economic Class Teaching, with special reference to the remarkable development of the Henry George School of Social Science which has its headquarters in New York. The discussion was introduced by an address from Miss Helen D. Denbigh entitled "The New Physiocrats," in which she spoke enthusiastically about the School and paid tribute to the zeal and the genius of the late Oscar Geiger who had founded it. Out of the School had grown the Henry George Fellowship consisting of students who had passed through the course and who were now assisting in most effective ways in establishing more and more classes. She was followed by Mr Lancaster Greene, who described the method of the teaching at the school and its success as set forth in the able paper which Mr Greene provided for the Conference and which was more fully discussed at the later session on Saturday, 5th September.

#### CONFERENCE PAPERS—CONTINUED

7. Public Debts and Indirect Taxation. By M. Sam Meyer, France.
8. Land Valuation in Denmark. By K. J. Kristensen, Chief of the Land Valuation Department in Denmark.
9. Digest of Official Replies to Questionnaire as to the Working and Results of the Local Taxation of Land Values in Denmark, Australia, New Zealand, South Africa, Canada and Pennsylvania. By F. C. R. Douglas, L.C.C.
10. Exemption of Improvements and Land Value Taxation in Pittsburgh, Pa. By Wm. McNair, Mayor of Pittsburgh; and 11. The Pittsburgh Graded Tax Plan. By John C. Rose, Ph.D.

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## FIRST DAY

(Wednesday, 2nd September)

Messages were read from well-wishers in many parts of the world including those members who had their place in the programme but could not attend for one reason or another:—Messrs Jakob E. Lange and K. J. Kristensen (Denmark), Capt. A. R. McDougal (Scotland) and Mayor Wm. McNair, Judge Jackson Ralston, Professor Gunnison Brown and Mr J. C. Rose (U.S.A.). They had asked for and obtained deputies to introduce the papers they had contributed. Mr Kristensen, Capt. McDougal and Mr Charles E. Crompton (Chairman of the Executive Committee of the Union) had the sympathy of all present in the illness that kept them at home. Deeply deplored was the absence of Mr Baldomero Argente and Professor Matheu Alonso, of Spain, for reasons that could only be of the gravest kind.

Alderman Ewart G. Culpin, Vice-Chairman of the London County Council, who had promised (in the absence of Lord Snell, the Chairman of the L.C.C., who was abroad) to offer welcome to members and delegates was also prevented from attending under doctor's orders. He wrote: "I am very sorry that I cannot be present to welcome the delegates to your Conference. As you know, I have had to arrange the date of my being away from London to suit other happenings and cannot now re-arrange them. I trust your delegates will have an opportunity of seeing something of the English countryside as well as of studying our system of local government and local taxation. As one engaged professionally in town planning, I know the necessity for care in securing the right use of every piece of land, and if your deliberations can show the way to a better utilization of the raw material of all life, you will do a service to all who have to do with local and national affairs."

## The Economic Causes of War

The President, the Hon Charles O'Connor Hennessy, opening the Conference, delivered the Presidential Address entitled "This Discontented World: Freedom the Way to Peace and Prosperity." The text of the address was given in our issue of last month. It was received with prolonged applause and as soon as it was delivered printed copies were available to all in attendance. It had been previously circulated to the Press, where it was widely noticed and with long extracts in many important newspapers.

Mr Hennessy gave the keynote to the mood and main purpose of the Conference held at this testing time in world affairs: to reveal the economic causes of war and industrial depression, how these are related and what is the remedy. The papers submitted at the sessions of this day complemented one another, repeating nothing, but making the argument conclusive and unchallengeable. They were introduced by the authors in brief speeches summarizing the contents.

Mr BUE BJÖRNER (Denmark) took as his subject "Reactions and Results of Trade Restrictions," illustrated by the Danish State control of trade through its Foreign Currency Department. No imports were permitted save by consent of this department, the alleged object being to safeguard the Danish currency, to serve employment and production purposes and to serve as an instrument for foreign trade agreements. The importers could no longer purchase what they reckoned the market needed, they could no longer buy the goods in the quantities they wanted and they could not buy in those markets they wished to buy. The system had



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### CONFERENCE REPORT—CONTINUED

not been instrumental in opening foreign markets to Danish exporters; it had either closed those markets or had forced the Danes to buy from their customers not what they naturally would buy but rather what the foreigner wanted to sell. The import of raw materials for Danish products had to be curtailed if the trade agreements with other countries had to be kept; and the system which was meant to fight industrial depression worked to make that depression a permanent one. It was often the economically most undesired goods that they were compelled to trade for their own. Trade between governmental departments was like the Hans Andersen fairy tale—the man who traded his horse for a cow and so on until he ultimately returned with a bag of rotten apples. His wife was perfectly satisfied and no wonder. The husband had done a lot of trading and he had kept his balance of trade in the best of shapes; valuable export and valueless import. Concluding, Mr Björner said that when the inability of protection to create employment became evident, it would no longer be possible to practise the politics of trade restrictions.

### The Alleged Need for Expansion

Mr OLE WANG (Norway) on "Access to Raw Materials and the Need for Expansion" spoke of this alleged need and said that the real cure for the unrest and tension should as far as economics go be looked for in another direction than in the redistribution of territories among the nations. As a cure for the economic difficulties that cure would be futile. Considerations other than economic made it necessary that there should be political boundaries but we should let free trade, that great civilizer and spreader of culture and ideals, allay as far as possible the effect of these boundaries. Yet we would find that even if free trade were introduced and free access to raw materials and to the natural resources of the world were thereby opened indiscriminately to all nations of the world, while conditions were otherwise left unaltered, there would still be "haves and have-nots," satisfied and dissatisfied, undeservedly rich and undeservedly poor. The great majority of the inhabitants where there continued to exist the system of privilege and monopoly and the right to take toll for access to the country's natural resources, would not be any better off. The common rights to these resources should be secured first for the natives and the persons who would settle and work in these areas. This could be done by using the economic rent for the advancement and the well-being of the territories and their inhabitants; and the rights of humanity at large should be secured which they would be by the open door both for trade and immigration.

More than an hour was left for discussion and among those who took part were Messrs V. Pantin, M. J. Stewart, W. R. Lester (England), Chr Norlev (Denmark), P. Giannelia (Greece), Geo. Musson (England) and S. Sevenster (Holland), the authors of the papers replying to the points that had been raised.

## Colonial Land Systems

THE RIGHT HON. COLONEL JOSIAH C. WEDGWOOD, M.P., presided in the afternoon, and in his introductory remarks referred to the papers that were before them: "The Causes of Fear" by Dr S. Vere Pearson (England) and "Public Debts and Indirect Taxation" by M. Sam Meyer (France). Whatever the causes of fear might be, he said, the results of fear were obvious throughout Europe to-day. Fear bred cruelty and injustice and was the deadly enemy of mankind. Coming to the contribution by M. Sam Meyer there was something appropriate in having a paper of that sort from a Frenchman so competent to expose the injustice and the robbery of indirect taxation which in France had been piled so high.

Mr Wedgwood's own paper on "Colonial Systems of Land Tenure and Taxation," with its description of the Native Land Rights Ordinance of Northern Nigeria, came most appropriately from himself, he having been a member of the Lands Committee which in 1908 recommended the new code and as such having helped to influence land legislation which is such a gratifying and remarkable episode in British Colonial administration. This is a paper which ought to be quoted *in extenso*, as we hope to do whenever space permits. In Northern Nigeria all land which had not been alienated in freehold and that means the greater part of the territory was saved from the speculator, from the company promoter and above all from the native chief—our new form of landlord—under provisions which secured the rent of the land (periodically revised) for the community, the rent of the land alone being assessed, disregarding and exempting any improvements made. A similar system had been established in principle in the Straits Settlements as far back as 1884 and in Tanganyika after the war; but there the system had the defect that the periods for re-assessment of the land rent were much too long. But elsewhere? Many were thinking of colonies to-day, Mr Wedgwood said, because the possession of or the recovery of colonies was one of the points in the game of international diplomacy. "Strip off the hypocrisy and we see being performed swiftly in Africa just that exploitation of the helpless which has taken rather longer in Europe. The peasantry are ground down and out by the march of triumphant capital. Robbed of their land the helpless become wage slaves. It should be our business to focus attention on one point, that those lands are held simply and solely in trust for the inhabitants and must not be alienated from them to either blacks or whites. Those who desire to help on these lines may sometime see that this applies also to the land of England, France, Germany or anywhere."

### Causes of Fear

Dr S. VERE PEARSON in his paper spoke of the crowd psychology that led to the support of armaments and war and had behind it the individual's fear of want and loss of liberty. At the back of this were the economic causes which were at present ill-appreciated. If freedom of production and trade ruled at home, civil war and martial expeditions abroad would be without excuse. Co-operation was frustrated by increasing curtailment of initiative and liberty of production and exchange. Fruitful and sane co-operation, which would banish fears, could only be founded on equality of opportunity. This could be obtained only when justice assures to the community what belongs to the community (the rent of land) and leaves sacredly to the individual what belongs to the individual (the fruits of



his industry). The nationalization of the manufacture of armaments would not make the weapons less destructive; and it might lead peoples' minds away from the evils of taxation and the folly of abstaining from collecting the public's true revenue, the rent of the public services attaching to sites. Pacifists too often, through not understanding the causes of war and the economic conditions lying behind most anxieties, appealed to ethics. Many believed with Roosevelt that "any social, political or economic problem would melt away before the fire of a spiritual awakening"; but this overlooked the fact that the spirit is crippled by fears and economic straits. Righteous intentions were not sufficient to restore health to the community; the causes of ill-health had to be understood. Repressed peoples formed the backbone of the Fascist and Communist movements. Worshipping the authority of the State or of a dictator blunted the faculty of reasoning, induced fear of imprisonment and led to a dead uniformity of opinion. How can a people hope to be made richer and happier by such means.

### Evils of Public Debt

M. SAM MEYER quoted by illustration the enormous increase in the public debts of France and Great Britain. Raising loans, he said, provided a convenient means of spending money without increasing immediate charges and under these conditions why should we not be tempted to resort to them? Why not accumulate for generations to come these difficulties when it was so easy to escape them ourselves? It seemed disgraceful when we demanded of some citizens that they sacrifice their lives in defence of their country to beg others to lend their money with the promise of high interest and the reimbursement of their capital within a more or less long period of time. He traced the relation between public debts and the growth of indirect taxation by which the greatest burden of the repayment was placed on the poorest classes; and when the burden became unbearable, devaluation had been resorted to as a remedy but no lasting recovery could be expected from that. Pointing out that land value was the natural revenue of the community and should be taken for communal purposes, he insisted that the only satisfactory solution of the problem was to be achieved by a complete reform in the system of taxation and associating that with the extinction of public debts and the cessation of public borrowing.

There was a long succession of speakers who took part in the subsequent discussion. A number of visitors also joined and it was only possible to accommodate all by imposing a time limit. Important points were contributed by Mr Ashley Mitchell (deputy chairman of session), Miss Grace Isabel Colbron and Mr Lancaster Greene (U.S.A.), Mr F. Folke (Denmark), Mr S. Sevenster (Holland) and Messrs Ben Riley, M.P., A. H. Weller, T. Watson Collin, E. F. Hobley and P. J. P. Sumner (England), among others.

### A Message to Brussels

In view of the International Peace Congress, about to be held in Brussels under the joint Presidency of Viscount Cecil, of England, and M. Pierre Cot, of France, an emergency resolution was unanimously adopted in which it was declared that:

"This International Conference of the Union for Land Value Taxation and Free Trade, followers of the great humanitarian philosopher Henry George, convey our conviction that the fundamental causes of ill-will between nations—the real roots of the armed

conflicts that now threaten the extinction of the world civilization—are fundamentally *economic* in their character. These causes have their origin in internal economic maladjustments that arouse discontent because of widespread poverty and unemployment, and in those external policies of selfish interference with the wholesome and unrestricted flow of commerce between friendly peoples; and it is our conviction that no movement looking to the establishment of lasting world peace can be made effective until the causes of conflicts between classes within nations are dealt with and removed and the international hindrances to the free movement of capital, labour and goods are brought to an end."

The resolution was entrusted to Mr F. Folke to convey personally as delegated (Danish) member in attendance at the Peace Congress and as Vice-President of the International Union.

### Henry George Anniversary

At the evening session of Wednesday, 2nd September, the Conference commemorated in addresses and speeches and in social gathering the anniversary of the birth of Henry George. Speakers were the President, Mrs Anna George de Mille, and Messrs Bue Björner, R. R. Stokes and Charles H. Smithson, Mr Björner reading the address which Mr Jakob E. Lange had specially prepared for the occasion. Report of this session is given in a later column.

#### CONFERENCE PAPERS—CONTINUED

12. Town Planning and Taxation: Friends or Foes? By Harold S. Bottenheim.
13. Ten Years' Experience of Land Value Taxation (Local and National) in Denmark—1926 to 1936. By Mr Abel Brink, of the Danish Land Valuation Department.
14. The British Municipal Demand for Land Value Rating. By C. A. Gardner, Cardiff.
15. Agriculture and the Economic Depression. By Capt. Arthur R. McDougal, Berwickshire.
16. Tax Relief, Pretence and Reality. By Professor H. Gunnison Brown.
17. The Violation of Native Land Rights. By the Rev. Mervyn Stewart, Manuden, Essex.
18. State Interference in Industry. By H. Kolthek.
19. True Free Trade and *Laissez-faire*. By W. R. Lester, M.A.
20. Henry George and Karl Marx. By F. McEachran, M.A., B.Litt.
21. Problems of Population. By Pastor Chr. Norlev.
22. The Land Question in Russia. By M. Daudé-Bancel.
23. The Agitation for Constitutional Amendment in California. By Judge Jackson H. Ralston.
24. The Work of the Henry George School of Social Science. By Lancaster Greene, New York.
25. Henry George: America—Europe. By Jakob E. Lange.
26. Remedies for Raising Wages—True and False. By E. J. McManus, Liverpool.

Price 3d. for each Paper, or 2s. per dozen for any assortment. Price 4s. for the complete set of twenty-six Papers. The pamphlet "Land Value Taxation in Practice" and the Report of the London County Council on the Rating of Land Values (also supplied to Delegates) are 6d. each. All post paid.

## SECOND DAY

(Thursday, 3rd September)

### Land Value Taxation in Practice

The morning and afternoon sessions of the second day were devoted to the subject of "Land Value Taxation in Practice." Invitations to local authorities to send delegates to attend these sessions were accepted by 55 councils, and a list of the bodies and the names of their delegates is printed elsewhere.

The Chairman in the morning was Mr Charles Latham, J.P., F.L.A.A., Chairman of the Finance Committee of the London County Council. The afternoon session was presided over by Mr H. G. Chancellor, ex-M.P.

Mr LATHAM said he was glad and proud to observe that the conveners of the Conference had supplied to members and delegates a copy of the Report on the Rating of Site Values recently adopted by the London County Council on the recommendation of its Finance Committee, of which he had the honour to be Chairman. The report indicated the conclusions to which their examination of the matter had led them. The present system of rating was inequitable in its incidence, it imposed a harsh and undue burden upon the majority of the ratepayers, and it penalized the provision of houses and the development of industry. It largely exempted from contribution the site values created by the activities of the people and especially by the public services rendered by the local authority. It was both beneficial and equitable that the burden of rates should be transferred wholly or in part from its present basis to the basis of site value.

Yet strong as was the case for this reform in 1901, when the London County Council first promoted a Bill, and beneficial as would have been the results of its enactment, the case for a fundamental change in the present rating system was to-day a hundred times more clamant. The increasing tendency of modern legislation to narrow the field of rate contribution by the process of exemption served only to aggravate the unjust incidence of rate expenditure, with the result that the burden of this expenditure upon services enjoyed by all, fell upon the shoulders of a section only of the community and not that section best able to bear it. Nor did the process of Government grants—necessary as they are and as some of us think, inadequate as they are—offer any satisfactory solution of the problems of municipal finance.

"Members of the Conference," said Mr Latham, "will realize that in this country agricultural land and buildings are exempt from all rate contribution. Industrial and freight transport undertakings are under the de-rating proposals exempt from three-quarters of their proper contribution. The result of de-rating and of the other exemptions is that an increasingly unfair proportion of the burden of providing for rate-borne expenditure is being thrown upon the residential occupier, the small trader, the small business and the small commercial man. Site value is a thing which is created by the community; it arises from the needs of the community; it is enhanced by every pound of communal expenditure. And it would be difficult to discover, on grounds of reason and justice alike, any subject more fitted to bear a proper contribution towards local government expenditure. The enjoyment of site value by the individual requires no qualifications, no exercise of business acumen, no special activity on the part of its owner. The one thing needed is inertia and a capacity to wait and see, and having waited and seen, to receive an enhanced communal value to which he had not contributed.

Not a road is projected, not a 'tube' contemplated, not a housing estate planned or a factory built, or indeed an open space provided but that it results in most cases in conferring an entirely gratuitous benefit upon the owner of site values."

### A World Survey

A general summary of the legislation in operation in various countries was submitted in the paper by Mr A. W. MADSEN. The countries in which a measure of land value taxation was in force, that is, where the reform had advanced a certain stage under Acts passed to give it effect were: Denmark, New Zealand, Queensland, New South Wales, Victoria, South Australia, West Australia, the Transvaal, Cape Province, Natal, Rhodesia, Kenya, British Columbia, Saskatchewan, Alberta, Manitoba, Pennsylvania, Spain, Argentina and Brazil. In none of the countries named, however, had land value taxation been carried near the point of absorbing the whole value of land for public purposes. Some had taken initial steps, others had made fair progress, but the important thing to observe was that the principle, whether in small or large degree, had been put in operation, and sufficient experience has been gained to provide a decisive answer to the questions: Can it work? Does it work? How does it work in practice? The public man or the student wanting information and precedents had an astonishing wealth of official material at his disposal.

### Replies to Questionnaire

Mr F. C. R. DOUGLAS's paper reported the results of a questionnaire that had been addressed in view of the Conference to twenty-two local authorities in Denmark, New Zealand, Australia, United States and Canada, asking their experience of how the taxation of land values for local purposes had been found to work. The questions were directed to ascertaining the extent to which revenue was derived from land values, and improvements exempted, how long the policy had been in operation, how frequently the valuation was made and the degree of accuracy obtained, and whether the results had been beneficial. The authorities replying ranged in size from Copenhagen with a population of 666,000 and Pittsburgh with 681,000 to Thebarton (South Australia) with a population of 15,000 and Brandon (Manitoba) with 17,000.

The field covered was a wide one both in point of geographical distribution and in regard to the size of the authority, and the selection was made for the purpose of securing the utmost variety of experience from bodies operating under differing conditions and differing legislative provisions. On the other hand, the selection did not for that very reason give preponderating weight to those countries in which the number of authorities operating the system is greatest, where it is applied most completely, and where the experience is of longest duration. If this had been the object more representation would have been given to local authorities in New Zealand, Queensland, and New South Wales where the system has been in operation for 30 to 50 years, and in the case of the two latter countries is practically the only method of local taxation.

More than half the population of New Zealand lived in towns or counties where land value is the sole source of local taxation. In Queensland and New South Wales every local authority raised the whole of its taxation in this way except for a few water and sewerage boards. In the four western provinces of Canada practically all the cities, towns and villages exempt improvements either wholly or partially, while the rural

municipalities with one or two exceptions exempt all improvements from rating. In Denmark also, where all local authorities levy some part of their rates on land values, the system had been more fully applied in the rural districts.

### Denmark's Land Valuation

Mr K. J. KRISTENSEN and Mr ABEL BRINK contributed papers of great importance on Denmark's experience in land value taxation. That by Mr Kristensen, who is the Chief of the Land Valuation Department, dealt particularly with the method of valuation. It gave an authoritative description of the procedure adopted and the organization by which the valuation is made, and explained the special provisions applicable in certain cases. The work of valuation in Denmark is facilitated by a system of registration of title to land and the use of land value maps. Provision is made for central control to secure uniformity and efficiency, while through county and district committees local knowledge is made use of. Comparison of the assessed values with the prices actually realized on sale of the property shows that a high degree of accuracy has been attained. The selling price usually tends to be slightly higher than the assessed value. The greatest difference is found in the valuation of small farms. The reason for this is that the law forbids the valuer to take account of the higher price which in practice is obtained for land when sold in small parcels as against what it would realize if sold as a whole. The rating and taxation of land values has not yet been carried far enough to iron out this unevenness. When monopoly in land has been eliminated, the fact will correspond with the law.

Mr Kristensen's paper does not lend itself to abridgment and the reader must be referred to the paper itself as a document of first-rate importance to all who are concerned with the practical application of land value taxation.

### Denmark's Experience

The social and economic effects of land value taxation in Denmark were dealt with by Mr Abel Brink, who is associated with Mr Kristensen in the work of the Land Valuation Department. The national taxation of land values yields at present a comparatively small portion of the State revenue, but it has been in existence since 1924 and may be regarded as an established feature of the fiscal system, capable of considerable development when the political circumstances are favourable. Much greater progress has been made in the field of local taxation, Mr Brink shows that in the counties 3.6 million crowns is raised from taxes on improvements and 17.8 millions from land values. Not such a large shift in the burden of taxation has been achieved in the towns and parishes. Out of the total local taxation of the country 18 per cent. is now raised by direct rates on land values. The figures for the year 1935-36 show that the total local taxation was 359 million crowns, of which 43 millions came from motor taxes, 211 millions from income taxes, and 105 millions from real estate taxes—the last figure including 66 millions from land value rates. (Members of the Conference are asked to correct the heading of the table at the foot of page 3 of Mr Brink's paper by substituting the words "Real estate taxes" for the word "Improvements" and to note that the figures in the column so headed include the land value rates.)

Mr Brink examined the extent to which taxation has been shifted from buildings to land values, and how it transfers the burden from developed land to undeveloped or poorly developed land. The result is shown to be a

considerable increase in building activity, as evidenced by the statistics of dwellings erected. The scarcity of housing accommodation has been much reduced, and there has been a transference of population from the overcrowded conditions of the centre of cities to the healthier surroundings of the outskirts. It is an impressive testimony to the results of even a small instalment of the reform, almost indeed out of proportion to the change in the incidence of taxation—a fact which may be explained, as Mr Brink suggests, by recognition on the part of owners of land that the system has come to stay and that it is advisable for them to anticipate a further shift in taxation off buildings and on to land values.

### Town Planning and Taxation

Mr HAROLD S. BUTTENHEIM, Editor of *The American City*, and well known as a leading authority on municipal questions, made a stimulating plea for co-operation between town-planners and advocates of land value taxation. The two movements, in his opinion, were not antagonistic but complementary.

If he were speaking to town planners, he said, most of his talk would be devoted to showing why their efforts are so often set at naught by prevailing systems of taxation and land tenure. Their attention would be called to the repeated handicapping or halting of their slum reclamation and large-scale housing projects because of high land prices and the legal obstacles to assembling sites of adequate size. The present impossibility of meeting, without Government aid, the housing needs of families of low income would be shown to be due not only to high costs of land and buildings but to the poverty and unemployment which a scientific system of taxation would do much to correct. Ownership or tenancy of decent homes by the masses of the people would be shown to be handicapped or prevented by the almost universal method of collecting larger public revenues from improvement values than from the land-values or ground-rents which public expenditures create or maintain. It would be his aim to demonstrate that the planning and building of orderly and beautiful and prosperous communities would get greater impetus from the abolition of land speculation and land exploitation than from any other reform that could be advocated.

The town planners were concerned not only to discourage land-overcrowding and anti-social uses of individual plots, but also to encourage the community planning which is essential to rational urban development and which no amount of taxation reform *per se* will produce. The home neighbourhood in the city of the future should be not only a collection of pleasant and sanitary houses on spacious sites; its site planning should be properly related to that of the city as a whole; it should have ample recreational areas for the use of the public; and its street pattern should be planned for the motor age and insulated against the noise and danger and congestion of through traffic. To use the taxing power to stimulate town development while neglecting the planning power as a guide for that development would be to couple individual initiative with collective irresponsibility.

The town-planner was too optimistic when he pinned his faith on the permanent preservation of private open spaces as an important factor in the solution of the problem of urban amenities. Land-taxers could help town-planners to acquire more open spaces by the reduction in land costs which would result from governmental capture of economic rent. To facilitate such acquisition, however, there was need for emphasis not



only on the efficacy of land value taxation in forcing land into use, but also on the concurrent effect which such taxation would have in forcing much of our urban land out of private use and into public use, to meet recreational and cultural needs and for large-scale, low-rent housing developments.

### The British Municipal Movement

The strength of the British Municipal demand for powers to levy local taxation on land values was illustrated by two documents presented to the Conference. One was the Report on the Rating of Site Values recently adopted by the London County Council. The other was the paper by Mr C. A. GARDNER. The L.C.C. Report was reviewed in our August issue, and it is unnecessary to do more here than to remind our readers that it is an invaluable work of reference, containing a statement of the arguments for and against the rating of land values, with a summary of the reports of the various Commissions or Committees which have considered the question, and of the Parliamentary action which has been taken to attempt to give the local authorities the powers they have asked for.

Mr Gardner's paper forms a useful summary of the history of the municipal movement for the rating of land values, indicating the activities of such cities as Glasgow, Cardiff, Manchester, Sheffield, Newcastle-on-Tyne, Stoke-on-Trent, Bradford and others, culminating with the Welsh Conference of Local Authorities called by Cardiff in September, 1935, the resolution passed at which, was endorsed by 150 other local authorities in England and Wales, and the unqualified adoption of the principle by the London County Council. It is a remarkable testimony to the place which the reform has gained in the public life of Great Britain.

### The Pittsburgh Plan

Another example of the successful working of local taxation of land values was afforded in the papers by the Hon William N. McNair, Mayor of Pittsburgh, and by Mr John C. Rose, Ph.D., describing the operation of what is known as the Pittsburgh Plan. Under an Act of the Pennsylvania State Legislature, applying to the cities of Pittsburgh and Scranton and passed in 1913, these cities were required to reduce the rate of tax levied on buildings and increase the rate levied on improvements by gradual steps over a term of years until the rate on improvements was reduced to half that on land value.

Mr ROSE summarized the results of the Pittsburgh Graded Tax Plan as follows: (1) Discouragement of land speculation and the breaking up of the large estates in Pittsburgh; (2) A saving (in actual dollars and cents) to the majority of the home-owners and the owners of the buildings; (3) Encouragement and stimulation of the building trade; (4) Stabilization of Pittsburgh's municipal credit; (5) The psychological value of the Plan as an opening wedge for further advance.

MAYOR MCNAIR was emphatic in his conclusion: "After 20 years of taxing houses less than land, I think the people of Pittsburgh are heartily in favour of the system and no one of consequence in Pittsburgh seriously proposes a return to the old system which prevailed prior to the Act of 1913. Pittsburgh is moving in the right direction. But the Graded Tax Plan has not yet had an opportunity to demonstrate its full value, for it does not yet apply either to school or county taxes which must also be paid by owners of Pittsburgh real estate and which, combined, are approximately equal to the city tax. Nor has the Graded

Tax been extended as far as it ought to be in the raising of city revenues. City taxes on buildings may be reduced much further to the great advantage of the entire community. Much greater benefits will be realized if Pittsburgh's present tax policy is so extended in scope as to materially reduce all taxes on improvements and eventually to *eliminate* all taxes on improvements. I know of nothing my administration could accomplish that would be a greater real and lasting benefit to the people of my city; and, as interest grows from week to week and from month to month in the study and discussion of economics and taxation, I feel that we are making substantial progress towards our goal."

Among the municipal delegates who spoke at these sessions were Alderman J. L. Schultz, Chairman of the Finance and Valuation Committee of Hull; Alderman C. Austin Brook, Stoke-on-Trent; Mr W. Hayhurst, Borough Treasurer of St. Helens; Alderman J. W. Burton, East Ham; Mr G. W. Tongue, Borough Treasurer of Leyton; and Councillor W. T. Craig, of Barking. Others taking part in the discussions were Mr T. Atholl Robertson, ex-M.P. (Deputy-Chairman at the afternoon session), Mr E. F. MacClafferty (announcing himself as from "Donegal, Glasgow and Manchester" and humorously showing the folly of the present tax system), Mr Ben Riley, M.P., Mr S. Sevenster (Holland), Rev. Wm. Drury, Dr S. Vere Pearson, Messrs G. Musson, D. J. J. Owen, T. Watson Collin, V. Pantin, and Frank Jones.

### The Case of Agriculture

The evening session of Thursday was devoted to various aspects of the land question in industry and agriculture.

Mr E. G. HEMMERDE, K.C., ex-M.P., the Recorder of Liverpool, presided. His opening speech was heard with great acceptance and at the close he replied brilliantly to a number of points that had been raised, especially in regard to allegations that all politicians were to be mistrusted. He was delighted at this opportunity to be on the public platform again and among his friends of the Henry George movement, after the fairly long rest he had had from political activity. He welcomed particularly the paper they had from Capt A. R. McDougal with its insistence that Land Value Taxation would be the salvation of agriculture, and he hoped that when they next had a Finance Act applying their principles, there would be no distinction between urban and rural land in the application. He recalled his campaign at the North-West Norfolk Parliamentary Election in 1912, an agricultural constituency, where he made Land Value Taxation the burning issue and although he had been "warned" by Whigs and others that he was heading for certain defeat, he was returned with the highest vote the Liberals had ever got in that constituency. And now as a member of the Labour Party he was looking forward to the next General Election as a campaigner for the self-same principle and policy.

Capt A. R. McDOUGAL, himself a large tenant farmer in the South of Scotland and by his life-long experience as well as that of his father before him speaking with intimate knowledge, attributed the main cause of agricultural depression to high land values and a faulty land system. Excessive costs of distribution and profiteering were also causes in some cases; but even if they were removed, it would only result in our Protection-mad Governments annulling all the benefits caused thereby, by increasing tariffs, quotas, etc., and once more intensifying the scarcity campaign. Of the

favourite alleged causes of industrial depression, heavy taxation was one. This, however, could be dismissed at once because at present in most countries agriculture was receiving in State aids more than it paid in taxes. In Great Britain this was so to a tremendous extent. State aid here amounted to well over £40,000,000 a year, enough to pay every worker in agriculture 19s. a week.

Capt McDougal urged that all State aid be repealed, that all marketing boards, quotas and restrictions be abolished and that a system of land value taxation be introduced. He laid down seven axioms: (1) Under-consumption and not over-production was one of the causes of the depression; (2) Under-consumption was due to faulty taxation levied on goods, on improvements and houses, making them dearer and scarcer and impairing the consumers' purchasing power; (3) The price of the produce of the farm determines the rent. It does not ultimately determine the remuneration of the farmer or worker. These are fixed by competition for land and for work; (4) It is impossible to help the farmer or worker by State aid. One merely increases rent; (5) It is impossible to raise the price of food-stuffs all round unless the purchasing power of the consumer is increased. One merely creates hardship and under-consumption and more surplus; (6) Consumption is the sole end and aim of production; (7) We should welcome plenty and still more plenty and devote all our efforts to see that it is made available for all.

### Landless are Wage Slaves

The Rev MERVYN J. STEWART showed how the introduction of land monopoly and unjust taxation was despoiling the natives of Africa and other countries. The Colonial Office report on Zomba (1935) illustrated how taxes on huts and poll taxes were driving men from the family lands to the plantations. One-third of the men had thus become migrants. Their wives were unable to maintain their children and pay the tax, and were driven to beer-making and prostitution. No wonder that the report says: "The natives will hate administration by white people which has been responsible for such results." The same tale, with local variations, was to be told of Kenya, Southern Nigeria, and all over Africa, with Northern Nigeria standing out as a bright spot where the rights of the people to the land are substantially preserved. "The Greeks saw in the African man, patient and enduring, the giant Atlas on whose weariness their gods had pity, and turned him to stone: great, as the Atlas mountains overtop their Olympus. But their poets had a sharper edge to their wit. 'There was once a Libyan wrestler and athlete who was always victor.' He was Antæus, and son of Ge, mother-earth. When overthrown and cast down on his mother's bosom he drew new strength from her—so futile is it to make a slave of the African! But a subtle Greek penetrated his secret. He took him to his bosom, lifting him off the earth, when he was easily destroyed."

### Spurious Tax Relief

PROFESSOR HARRY GUNNISON BROWN's paper dealt with the specious plea so often heard for tax relief to land or to real estate. "It is important," he said, "that the public understand what 'tax relief' for land really means. Tax relief for land, as urged by its modern advocates, means that, of the rent collected by the few for granting permission to work and live on the earth, even more than now will remain in the possession of these few. Less, even, is to be taken in taxation by the general public than is now taken. Hence, if schools,

courts, police, etc., are to be adequately supported, larger sums must be extracted from the earnings of enterprise and labour or both. And this is true whether the added taxes on capital and labour come in the form of property taxes or income taxes or taxes on commodities or sales or on any kind of transactions.

"Taxes on property—other than on the value of the land—penalize those who would build houses or factories, plant orchards, fertilize land, drain swamps, construct railroad systems, automotive trucks, steamships or machinery. How can it 'relieve' thrift and capitalistic production to tax capital *more heavily* so as to reduce taxes on land? Taxes on income withdraw for public use a part of the earnings of labour (salaries, etc.) as well as a part of the earnings of thrift. How can it 'relieve' thrift and labour and enterprise to tax earned incomes more heavily in order to reduce taxes on those who charge others for permission to work and live on the earth? Taxes on commodities and sales are a subtraction from the real incomes of all consumers, with no distinction as to the sources of their incomes. How can it 'relieve' those who earn their incomes by performing the functions of work and saving necessary for carrying on industry, to tax them on everything they buy, in order that more of the community-produced rent of land may remain in the hands of individual landowners?"

As at other sessions, a large number took part in the subsequent discussion. They included Mr F. C. R. Douglas, Mrs K. Outhwaite, Messrs Frank Jones, D. J. J. Owen and George Musson, and (as visitors) Messrs Büchi and Eric Jones.

## THIRD DAY

(Friday, 4th September)

### The State and the Individual

The sessions of Friday morning and afternoon were devoted to a series of topics grouped under the heading of the State and the Individual. Mr Austin H. Peake occupied the chair in the morning and Mr Rupert East, President of the English League, was Chairman in the afternoon.

Councillor H. KOLTHEK, Editor of the Dutch paper *Recht en Vrijheid*, observed that the world was impoverished despite the abundance of resources and of means of creating riches. In this state of things the governments had intervened with their attempts to prevent utter collapse and chaos: they could not leave the unemployed workmen to themselves, for they would starve; nor the farmers, for they could not work the land without remuneration; nor navigation, for the capital invested in it would get lost; nor industry, for the countries with the most backward social conditions would flood the world with cheap goods so that European industry would be ruined.

All measures were intended as means of alleviation, leaving the cause unaffected. The unavoidable consequence was that they added to the economic difficulties many great and serious political difficulties, making a new world war unavoidable within a short time. The whole mass of relief measures was an infringement of personal liberty. They were all accompanied by restrictions of liberty of all sorts, and, as a rule, by restrictions on the production of wealth. The people supported gradually came to consider the government as an institution for taking care of their welfare, instead of an institution which by creating just conditions should enable the citizens to look after their own welfare. The feeling of inferiority among the

masses was one of the principal obstacles in aiming at a society of free individuals where each takes his place in accordance with what he knows and can do. It was equally evident—the recent history of Russia, Italy and Germany proves this most clearly—that this complex of inferiority was the most powerful lever for dictators to work themselves into power.

The exploitation of the working classes under the maxim of a liberty and private initiative, which was but unlicensed monopoly and privilege, could never be rehabilitated. The only chance of a society in which every individual in liberty could strive after prosperity and happiness according to his own nature and character consisted in applying the doctrine of Henry George, by collecting the rent of land by and for the community and abolition of all taxes on labour, trade and property. That in these days Europe stood shuddering again at the brink of a war was in no slight degree the consequence of the way in which governments had meddled with economic life.

### Laissez Faire Vindicated

Mr W. R. LESTER, M.A., said that trade had been dealt with as if it were quite independent of production. It had been assumed that fiscal freedom would be fully attained if tariffs and other hindrances to foreign trade were swept away, while the much greater burdens now imposed on productive industry have been completely ignored. A tax on the making of a motor-car or the building of a house at home was as flagrant a violation of free trade principles as a tax on goods imported from abroad. Were foreign trade delivered from every tariff, quota and restriction, full economic freedom would still be unattained if the burdens and penalties now imposed on production were allowed to remain.

To remove the obstructions and burdens which prevented employment should be the free trader's most congenial task. He already demanded removal of obstacles to trade; let him go a step further and demand removal of obstructions to production. He spoke of the French Physiocrats and indicated how they had grasped the principle of economic liberty as expressed in their maxim *laissez-aller*, *laissez-faire*, a maxim which since their time had been emasculated and misrepresented because its first two words had been ignored. Putting it very simply, he said that if we were at French lessons never having heard of the economists and were asked to translate the words "*laissez-aller*, *laissez-faire*," a perfectly literal rendering would be "give way and let things be done." The duty of the State was to clear the way by repealing laws that restricted or penalized production, or maintained privilege; and then prevent future interference with the equal right of all men to work for their living—"laissez-aller," clear the way; "*laissez-faire*," and then let alone—"an equal chance for all and no favour to any."

Thus fully stated the doctrine of *laissez-faire* was supreme, challenging all who declared it to be a policy of merely letting things slide; and thus understood it applies in special degree to private appropriation of the rent of land, which was the greatest of all violations of the principle of equality of opportunity. Were the full *laissez-aller*, *laissez-faire* principle applied, the State would restore to the community the land and its rent, rent that never should have been taken from it. Freedom both in free production and trade would then be attained. That was the *laissez-faire* policy applied to the full. Pull down barriers; let commerce and industry get on in freedom.

### Rival Social Philosophies

Mr FRANK McEACHRAN, M.A., D.Litt., in a brilliant paper, which impressed the Conference by its original treatment of the famous "dialectic," contrasted the philosophies of Henry George and Karl Marx, how both were influenced by the age they lived in and most of all by a certain difference of environment—the one in America where the land question revealed the relation of rent to wages; the other in a land-locked Europe where industry was founded as a basis of unfree land from the start. Modern capitalism as we interpret it had failed, he said, to develop along sound and normal lines for a very simple reason. This was the failure in post-feudal times to collect land values for revenue and the consequent creation of a population unable to buy the wealth it produced. Granted the public appropriation of land values, capitalism in its essence would still remain, but so changed in range and manner of operation that the first to derive benefit from it would be the worker and the worker, moreover, as an individual. What the Marxists called "surplus value" was really an effect of land values accruing privately. It was true that Marx, in the third book of *Das Kapital*, seemed to realize the implication of the early land enclosures, but either he did not live to drive this point home to his followers or he found the historical position too hopeless to make it practicable. What was it then which had caused England, the one hope of an internationally-minded world, to deflect from its position as leader in Liberal thought and economics—what but this same *dialectic* of the Marxists which revealed a history moving against us cutting the very ground from under our feet? Mr McEachran was using the word "Liberal" not in any political party sense but as describing the view of those who hold that the economic problem could be solved without the dictatorship of the State—and in his conclusion he said: "The epoch of 1832-1932 from the Reform Bill to the repeal of the Corn Laws down to the crisis of four years ago when Free Trade and the Gold Standard were abandoned is the epoch of Liberal politics, of toleration and of humanity—the one great age in history when the world lived in immense hope. . . . We have recently seen the fall of what was, if not Liberal government, at least civilized government with democratic tendencies in the whole of Central Europe and we are in no doubt as to the cause. . . . In between the Fascist and Russian opposites we have the despised Liberal policy which alone offers not only the abstract hope of freedom but also a concrete, if difficult, way of achieving it. . . . The Liberal tradition now suffering eclipse is the oldest and best in the world and if it collapses there is nothing, positively nothing, which can be put in its place."

### False Wage-Raising Schemes

Mr E. J. McMANUS, in his paper "Remedies for Raising Wages, True and False," enumerated some of the results of schemes for directing industry, providing employment and subsidizing wages under government control. These results included:—The increased encouragement given to the withholding of land by the State demand for land for public schemes, and the excessive prices extorted by landholders; the addition to the number and the extension of the power of the privileged employers, corrupting governments by securing legislation which gives them illegitimate control of industry; the increased demands of local government bodies for grants-in-aid of rates, so extending the central official control; the increased confusion of thought that led men to devote their leisure to discussing new plans for



controlling the labour-power and wages of each other ; the feeling of hopelessness arising from the acceptance of the belief that governmental control and direction is the only method and that any proposed policy for abolishing poverty was too complex for the ordinary man to understand, the matter must therefore be left to "experts" with which was associated the notion that "science" that produced most of the wealth, not labour.

The taking of money in taxation from some to pay for the employment of others effected no real change. The number of those employed in the different forms of industry was altered but the total number of labourers in employment was not increased. What was *seen* was the employment given to some persons ; but what was *not seen* was the reduced demand at retail of those whom the government had taxed, and the consequent diminished production in all occupations that supplied the demands of labour. The fundamental fact overlooked by many reformers was that production was utterly dependent on the use of land, that rent and wages were correlative, and that when land value taxation applied so that the rent of land was taken as it should be for the common good, each would secure his just individual wage as well as his equitable share of the "social wage."

### Problems of Population

Pastor CHR NORLEV, Secretary of the Christian Social League in Denmark, dealing with Problems of Population, reviewed the position in a number of countries of rising and of falling birth-rate, and the attitude towards others of those nations, "inspired by a Mr Hitler or a Mr Mussolini," which had a continually increasing population while others were stagnating. Economic and moral considerations were bound up with one another. Increasing population demanded either more land or a better utilization of the land at their disposal. A system like the present raised hinderances to the increase, making it difficult or impossible to get access to the land needed. The increased pressure was apt to lead minds into the channels of militarism asserting that "we must have the control of more land in order to exist." Increasing population demanded more production, and essential conditions were access to land and raw materials, besides complete freedom of trade. The development of the productive system demanded more capital ; if the present generation used up all the available wealth it would be much harder for the next generation to exist. Then again, we had the problem of the differing increase of the different nations. Had a stagnating nation an everlasting right to the land once taken into possession ? Was free emigration from one country to another not a necessity, if war was to be averted ? And what about the relations between civilized and uncivilized nations ? One of the most outstanding traits of the character of man was a strong reaction against injustice. That meant an equal right to everybody. There was the need also for a development of mind leading to a more intelligent attitude towards these questions. In the words of the prophet of Galilee, "Seek ye first the Kingdom of God and his righteousness and all these things shall be added unto you." Inspired by these words we should have no difficulty in solving all our problems.

#### THE TRUE NATIONAL DIVIDEND

##### Pros and Cons of Social Credit

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### The Bolsheviks and the Land

M. DAUDÉ-BANCEL, speaking in French, Mr F. McEachran translating, provided an informing paper on the Land Question in Russia, a valuable contribution to the Conference records, particularly in the facts given about the collective farms and their place in the economy of the Soviet Republic. These collectives were created by the incorporation as communal collective property of the lands belonging to the *moujiks* themselves and those that formerly belonged to the great landed proprietors, to the churches, and to the Crown and its retainers, of which the *moujiks* had become possessed since the "black partition." Under the new system all the necessary property, land and stock, of the *moujiks* was attached to the collective farm or compulsory co-operative. There remained therefore to the *moujik* as his personal property only his family house with its small garden or orchard attached, his fowls, and a single cow. If he had more than one cow he was considered a *kulak* and treated as such. At the end of 1929 the government endeavoured to liquidate the *kulaks*, that is to suppress the rural opposition to State bureaucracy. About 2,500,000 *kulaks* were expropriated from their possessions and scattered across the territory of the U.S.S.R., with or without their families. From 1929 to 1933 as a result of this economic policy both the livestock and the agricultural production, particularly of cereals, fell catastrophically and in a population steadily growing, in spite of the disappearance of more than 20,000,000 persons as a result of the revolution, was much below the stock and the production before the War. Since 1933 policy had been revised and production had increased.

The Soviet State derives the most part of its revenues from indirect taxation. M. Pierre Berland analysing the Soviet budget in *Le Temps* of 26th January, 1936, says that of 78,000 millions of roubles received, 62,000 millions are derived from the tax on turnover which falls on consumable articles. Of these 62,000 millions, 21,200 are levied on cereals, 6,000 on alcohol, 5,900 on sugar, 3,000 on meat, 2,600 on margarine and 4,000 on cotton. The difference between the price which the State pays to the producers of corn and the price at which it sells the bread to the consumers is 21,000 millions and thus it is that although under the Tsars the *moujiks* retained practically nothing of their cereals, under the Soviet government with 85 per cent going to the State they retain in the *kolkhoz* (and these are in a more advantageous position than individual producers) about 15 to 20 per cent of the cereal production. Thus the production from the family allotment, which should be an addition to the income, ends by being the essential part of the family budget.

The Tsarist bureaucracy had always clung to the preservation of the *Mir* which was in its hands the surest means, thanks to the collective solidarity of the *moujiks*, of securing the payment of taxes which individually they would have found it very difficult to discharge. Now, the *kolkhoz* were nothing but the *Mir* enlarged and technically improved, in which the members of the *kolkhoz* were bound, as in the former *Mir*, to account totally and collectively for the taxes. As a result, and contrary to the declarations and assertions of the Bolshevik Press, the conferment of the land on the *kolkhoz* was not done for the purpose of benefiting the peasants, made by force to co-operate, but was rather for the purpose of facilitating the collection of the land revenue.

The great Russian landed proprietors understood their interest no better than their duty and no more than do the present owners of the land. The consequence of

their lack of vision (and in 1906 they had Herzenstein assassinated in Finland) was the revolution of 1917 with the results that you all know and of which the worst has been the death of liberty and the triumph of dictatorship in Russia. Is a general conclusion for elsewhere to be drawn from this ?

## FOURTH DAY

(Saturday, 5th September)

### Prospects in Various Countries

Two sessions were held on the final day. In the morning, Dr Percy McDougall of Manchester presiding, the Conference discussed "Progress and Prospects in various Countries." In the afternoon Mrs David Catterall of Manchester presided, the subject being "How to Advance the Objects of the Conference."

Spain was again in the minds of all present since there should have been papers on the "Past and Present of Georgeism" by Professor MATHEU ALONSO and on "The Reform of Taxation" by Mr BALDOMERO ARGENTE but the Rev Mervyn J. Stewart spoke for these missing colleagues and not only surveyed the work of the Henry George movement in that country, especially commending the monthly journal *La Reforma Social*, ably conducted by Mr Argente (the latest issue of which for July had been received), but also gave an account of the municipal land value legislation which had been adopted, though now, like all else, so savagely menaced.

Judge JACKSON RALSTON provided a paper on the "Sales Tax and the Proposed Constitutional Amendment for Land Value Taxation in California," which was introduced by Mr F. C. R. Douglas. "We are now at the height of the contest," Mr Jackson Ralston wrote, "and have to say that our opponents have handled their side of the question with ability and without scruple. We know however by this time both their strength and their weakness and we are now in a position to measure swords with them." But as later advices as published last month in *Land & Liberty* have told us, the issue is not to be joined this time. On a pure technicality, the opponents have succeeded in getting a court decision declaring the form of the proposed amendment to be invalid.

Mr PAVLOS GIANNELIA, the officially appointed representative of the Greek Government and delegate also of the Austrian League of Nations Union, spoke on the activities of the Austrian Land Reform League. His paper on "The Effects of Taxation on the Margin of Production and on Unemployment" had been distributed in typescript to the members. The point he stressed most was the necessity of abolishing, simultaneously with the introduction of a land value tax, a corresponding amount of other taxes now hampering industry and exchange. In his view the slogan which would make the best appeal was not "Tax Land Value and Untax Industry" but "Untax Industry and Tax Land Values," or as Henry George himself put it, "Abolish all taxation save that upon land values."

Councillor H. KOLTHEK, supported by Mr A. SEVENSTER (who spoke in Dutch), gave an interesting account of the recent considerable advance of the movement in Holland. Mr Kolthek himself had lately translated George's *Protection or Free Trade* into Dutch and a large edition had been published. Despairing of the other political parties they had formed the new "Justice and Freedom" party which had been in existence five years. In 1931 they had gained one seat in the Groningen Town Council and later a seat in the Groningen County Council, where later again in 1935 they had

secured five seats. In the 1933 Parliamentary elections they had put up candidates although without success. Now they were looking forward to the 1937 Parliamentary elections and they had a great opportunity before them. There was the serious handicap of the deposit that candidates had to make which had recently been raised to £600. He earnestly appealed to the Union and to co-workers in every country to watch their Dutch campaign sympathetically and give it all the support they could.

M. SAM MEYER spoke on the position in France and Belgium. Their work centred in the quarterly journal *Terre et Liberté*, of which he was the editor in collaboration with M. Daudé-Bancel. Mr C. W. WALKER PRESCOTT (Deputy-Chairman at the session) spoke on Australia and referred to the by-election about to take place in Victoria where a notable Henry George man (Mr J. M. Atkinson) was standing as candidate. Mr Abel Brink gave an account of progress in Denmark politically, of the advance made by the Justice Party with its four members now in Parliament and of the support that had come in such large measure for the Henry George principle and policy from the great body of Danish small peasants.

A number of communicated papers were dealt with, including notably the statement on the "Municipal Single Tax in Milk River, Alberta," by Mr J. B. ELLERT, which was read by Miss Grace Isabel Colbron; and a Report on the "Land Question and Land Settlement in Germany" by Mr ALFRED SCHÄR. Mr Ellert's striking justification of the Single Tax principle deserves its place in these columns but considerations of space compel that it be held over meanwhile.

### The Land Question in Palestine

Specially warm welcome was accorded to Mr Isaac Bernstein who had just arrived from Palestine.

Mr BERNSTEIN said :

In Palestine owing to the powerful stream of Jewish immigration and the influx of capital the various branches of industry and commerce began to prosper. As a natural consequence the prices of land soared higher and higher, surpassing all economic justifications and rentability. Land in Palestine is mostly owned by large absentee Arab landlords, leasing it out to small peasants, the fellahin. It was in fact these landowners who profited from the prosperity, their land which used to bring them in but very little mounted in value from day to day. Some of such landlords sold a part or the whole of their lands, some of them held them in expectation of further increases. As with all *nouveaux-riches*, these people spent lavishly within the country and abroad, in luxurious pursuits and gambling, the fortunes which came into their possession. The small Arab peasant-tenant did not enjoy the prosperity at all. If anything, he had to be evicted from the land which was sold by his landlord, and had to pay far higher rents everywhere else, as the value of land increased exorbitantly. The landlords were not interested even to lease out their property, in expectation of a forthcoming sale. The position of the peasants, worsened through the fact of that abnormal rise in land values.

Now, for some reason or other, immigration into Palestine became weaker, and the demand for land decreased. Moreover, the prices of land became so high that it was quite unprofitable to use it. As a consequence a breakdown in the land market ensued, no purchasers of land were to be found any more. The newly created position affected severely the large Arab

landowners. The hoped-for still higher prices for their lands did not come forth, and no more sales could be effected. The landowners became unsatisfied, turned "nationalistic" and began to agitate among the villagers, pointing out the "dangers" of Jewish immigration, and their inciting speeches and calls for action resulted in the troubles which we are now witnessing. In the case of Palestine, as in many other similar problems, the primary cause of the troubles is always the land question. Were only this question settled according to Henry George's principles, much unnecessary affliction and losses in life and property could be spared.

Mr Bernstein further gave an example of the feasibility of, and benefit which could be derived from, the appropriation of rents. The Government of Palestine has built a harbour in Haifa and had to reclaim a certain area from the sea. This area has been parcelled out into plots which were leased out to the highest bidders, and which remain the property of the Government. The rents which the Government will collect from the lessees year by year, will go far in defraying the expenses of the building of such an enormous enterprise as the Haifa Harbour, instead of levying a burdensome tax upon the population. The lessees were prompted to build on these areas rather than to acquire some other freehold plots because they needed to make no heavy investments in the purchase of the land, which would have been an enormous burden on their capitals, and probably would have denied them the facility of building at all.

### The Henry George School of Social Science

In the afternoon the discussion was largely devoted to the subject of economic class teaching as one of the effective ways to advance the objects of the Conference. It was particularly gratifying that the Henry George School of Social Science in America had in Miss Denbigh and Mr Greene its representatives to speak for the work it was doing. The talks given at the beginning of the Conference had stimulated all to know more about the School, and there would not be many who had not read every word of Mr Greene's informing paper.

Mr Lancaster Greene, presenting his paper, had many questions to answer and he certainly gripped all present by the information he gave with so much enthusiasm. The School, he said, had been inspired by the great faith of its founder, the late Oscar Geiger. It had amply proved the efficacy of its method over three years of practical experience. The first year the School enrolled 84 students in eleven classes in that one room. The second year showed an increase of 1,322 students in 65 classes in 23 cities. In the third year, up to 1st May last, there were 3,247 students in 163 classes in 73 cities, and now the extension work of the School, carried on almost entirely by enthusiastic volunteers, was expected to take 10,000 students through the study of *Progress and Poverty* in the next year. Indispensable to the instructor of *Progress and Poverty* is the carefully prepared *Teacher's Manual* which, used by Mr Geiger in his classroom work, made it possible for anyone acquainted with the philosophy of Henry George to teach a class with results that could not fail to please both the teacher and his students. The School's prescribed course required that the student shall spend two hours a week in the classroom, usually in evening classes, for a period of ten weeks. He spoke also of the Teachers' Training Classes and the Henry George Fellowship constituted of students that had gone through the course. "Our experience in the United States and Canada demonstrates," he said, "that we have found a

sure way for popular education in the great and inspiring truths of the natural economic order which must lead to the setting up and maintaining in all civilized lands of a system of just human relationships that will mean more for world peace and human happiness than the treaties or leagues upon which a disturbed and unhappy world has vainly relied in the past."

It was announced that classes adopting the method of the School were being started in Great Britain, the first of which under the leadership of Mr Leon MacLaren would be in London.

### Literature Stall

The Book Shop of the Conference, with its large assortment of Henry George Foundation and other publications, was in charge of Mr Wm. Munn and was well patronized. Good customers were the delegates from the municipalities. Altogether 203 pieces varying in price from a penny to 7s. 6d. were sold for a total of £8 9s. 6d.

## INTERNATIONAL UNION: GENERAL MEETING

President Hennessy in the Chair, the evening session of the International Conference on Friday, 4th September, was called to order as the General Meeting of the members of the International Union for Land Value Taxation and Free Trade.

### IN MEMORIAM

All standing in silence for a few moments, tribute was paid to the memory of officers of the Union who had passed away since the last Conference: John Paul, Antonio Albendin, D. De Clercq, Sir Edgar Harper, Louis P. Jacobs, and W. H. Renwick.

### THE PRESIDENT

Mr Hennessy having intimated that without abating his interest in the work of the Union and his desire to assist and participate in it, he wished to be relieved of the office of President. Mr Bue Björner (Denmark) was unanimously elected as the new President. Tributes were paid by Mr Björner and others to the wise leadership and the invaluable services which the retiring President had rendered to the Union and it was resolved unanimously that in order to express the Union's high appreciation of the constant interest and unremitting attention which Mr Hennessy had devoted to the work of the Union from its inception in Copenhagen, 1926, and to facilitate his continued participation in its counsels he should be elected Honorary President.

### AMENDMENTS OF THE CONSTITUTION

An amendment was adopted to the Constitution providing for a Vice-President for each country represented on the list of membership. The other two amendments which were adopted were, to strike out the words in Clause XI "not less frequently than once in three years" (relating to the interval between International Conferences); and in Clause XIII to substitute "ten days" for "forty days" for the time within which notice of amendments shall be received. Certain other proposals for alteration of the name and objects of the Union were referred to the Executive with instruction that these and any other proposals of a similar nature be circulated in sufficient time before the next meeting of the Union to enable all members to have ample time to consider them.

### CONFERENCE RESOLUTION

The meeting unanimously adopted the Declaration of the Conference, the text of which appears on page 150.

### HENRY GEORGE CENTENARY

It was unanimously resolved that the President appoint a Committee of not less than nine of which Committee he and the President Emeritus shall be members, to consider



ways and means of bringing about an appropriate and adequate international observation and celebration in the year 1939 of the 100th anniversary of the birth of Henry George. Such Committee shall before January, 1938, submit to the President for the action of the Executive Committee, the recommendations as to the advised form of such celebration.

The place and date of the next Conference was left for decision by the Executive Committee.

#### ELECTION OF OFFICERS

The following were unanimously elected :—

*Honorary President* : Hon. Charles O'Connor Hennessy, U.S.A.

*President* : Mr Bue Björner, Denmark.

*Treasurer* : Mr Ashley Mitchell.

*Secretary* : Mr A. W. Madsen.

*Assistant Secretary* : Mr F. C. R. Douglas.

*Vice-Presidents* : Baldomero Argente (Spain), Sv. Bäckström (Sweden), Peter Burt (Scotland), Gustav Büscher (Switzerland), E. J. Craigie, M.P. (Australia), Charles E. Crompton (England), Eustace Davies (Wales), Mrs Anna

George de Mille (U.S.A.), Pavlos Giannelia (Austria and Greece), George Green (N. Ireland), Boris Guduleff (Bulgaria), H. Kolthek (Holland), Jakob E. Lange (Denmark), Sam Meyer (France), P. J. O'Regan (New Zealand), Dr J. J. Pikler (Hungary), W. L. Plyman (S. Africa), N. M. Robles (Mexico), Arthur W. Roebuck (Canada), Alfred Schär (Germany), Thorolfur Sigurdsson (Iceland), Dr Felix Vitale (Argentina), Ole Wang (Norway), Rev. V. J. White (India), F. R. Williamson (Jamaica), Mde Wispelaere (Belgium).

*Executive Committee* : The Officers above named and : A. Daudé-Bancel (France), James G. Blauvelt (U.S.A.), Abel Brink (Denmark), H. G. Chancellor (England), Jos Davison (N. Ireland), F. Folke (Denmark), John C. Geddes (Scotland), Wilfrid Harrison (England), A. G. Huie (Australia), K. J. Kristensen (Denmark), W. R. Lester (England), Ferd. Lyng (Norway), Dr A. Nicolaevsky (France), Chr. Norlev (Denmark), Dr R. O'Regan (New Zealand), Austin H. Peake (England), Lawson Purdy (U.S.A.), Leonard Recker (U.S.A.), W. Reid (Scotland), A. Sevenster (Holland), S. Sevenster (Holland), R. R. Stokes (England), Allan C. Thompson (Canada).

## CONFERENCE DELEGATES FROM LOCAL AUTHORITIES

ACTON : Alderman W. G. Middleton and Samuel Lord, Borough Treasurer.

AYLESBURY : William Naylor, Borough Treasurer.

BARKING : Councillors W. T. Craig and J. P. T. Smith, and S. A. Jewers, Town Clerk.

BATTERSEA : Councillors A. H. Townsend and Douglas Prichard, and H. W. Coleman, Borough Treasurer.

BECKENHAM : Alderman F. Healey and J. Scougal, Borough Treasurer.

BERMONDSEY : Councillor J. A. Wright and D. Sweeney of the Valuation Department.

BRENTFORD AND CHISWICK : Councillor T. Batey.

BUSHEY : Sidney C. Payne, Clerk, and William C. Frith, Rating Officer.

CAMBRIDGE : Alderman W. L. Raynes.

CARDIFF : Alderman Sir William R. Williams, J.P., and Councillor G. L. Ferrier.

CHICHESTER : W. J. Gillingham, City Treasurer.

CLACTON : Councillor O. B. Thompson and T. G. Rattee, Valuation Officer.

COULSDEN AND PURLEY : Councillor T. A. Harrison, J.P., Chairman, and Ernest C. King, Clerk.

CROYDON : Arthur Leadley and A. H. Taylerson.

DAGENHAM : N. S. Smith, Treasurer's Department.

DUDLEY : Councillor H. C. Whitehouse, Chairman of Valuations Committee, Geo. C. V. Cant, Town Clerk, and G. H. Dutfeld, Borough Treasurer.

EAST HAM : Alderman J. W. Barton, Councillor Bush and T. C. J. Gurnett, Borough Treasurer.

EDMONTON : Councillors Mrs E. A. Young, J.P., T. J. Harington and J. Reid.

ESHER : Councillor T. Gibbons, Chairman of the Rating Committee and W. Woodhead, Valuation Officer.

FELTHAM : D. E. Knott and H. G. Crooks, Rating Officer.

FULHAM : Councillors M. W. Phillips, Chairman of Finance Committee, A. F. Coomber, Vice-Chairman, and C. W. Ironside, and J. Illingworth, Borough Treasurer.

GILLINGHAM (KENT) : Councillors H. A. Tye, J.P., and L. J. Newnham, and R. C. Jennings, Borough Treasurer.

GLASGOW : P. J. Dollan, City Treasurer, Councillor Ernest Greenhill and John C. Pinkerton, City Assessor.

HACKNEY : Councillor A. J. Bartle, Vice-Chairman of Rating Committee, and G. Burkmar, Rating Surveyor.

HESTON AND ISLEWORTH : Alderman G. N. Shackleton and H. Hobson, Borough Treasurer.

HOLBORN : Councillor Christian C. T. Doll and R. P. Lineham, Rating Valuer.

HORNCHURCH : Councillor A. Ferguson and William C. Allen.

HULL : Alderman J. L. Schultz, Chairman, Finance Committee, and A. V. Bonner, Asst. Valuation Officer.

ILKESTON : Councillor A. Heskett and Edward Godfrey, Borough Treasurer.

KINGSTON-UPON-THAMES : A. R. Norris, Borough Treasurer.

LEWES : C. J. Buckman, Rating and Valuation Officer.

LEYTON : Alderman John Fitzgerald, Chairman of Finance Committee, and G. W. Tongue, Borough Treasurer.

MALDEN AND COOMBE : Councillors F. S. Wagner, D. Emmanuel, Vice-Chairman, and F. H. Morris, and W. H. Davey, F.R.V.A., Valuation Officer.

MERTON AND MORDEN : Councillor G. F. Coleman and F. Cathie, Valuation Officer.

MIDDLETON (LANCS) : Edward Smith, Town Clerk.

MITCHAM : L. H. Munday, Valuation Officer.

RADNORSHIRE COUNTY COUNCIL : Alderman J. O. Bufton, J.P.

RAYLEIGH : Councillor A. J. Barnard and H. C. K. Broadhurst, Clerk.

ROCHESTER : H. Brown, Borough Treasurer, and Councillor W. E. R. Randall.

ST. HELENS : W. Hayhurst, Borough Treasurer, and Councillor T. Wood, J.P., Chairman of Finance Committee.

SOUTH SHIELDS : Alderman J. R. Curbison, J.P., Chairman of Rating Committee, and R. Hood Coulthard, Supt. Rating and Valuation Officer.

STAFFORD : Councillor J. Reynolds.

STOKE NEWINGTON : Councillor C. S. J. Davey and E. Bedford, Borough Treasurer.

STOKE-ON-TRENT : Aldermen T. Horwood and C. Austin Brook.

SUNDERLAND : Alderman T. Summerbell, Mayor, and F. Wilcock, Rating and Valuation Officer.

SURBITON : Councillor J. A. Rix and S. A. Bragg, Valuation Officer.

SWANSEA : Councillor W. J. P. Webber, Chairman, Finance Committee, and R. A. Wetherall, Borough Treasurer.

TAUNTON : B. J. C. Roberts, Rating and Valuation Officer.

TORQUAY : Edwin C. Riding, Borough Treasurer.

WAKEFIELD : Alderman T. Crowe and H. Warwick, City Treasurer.

WALTHAM HOLY CROSS : H. J. Chapman, Clerk.

WALTHAMSTOW : Alderman W. H. Shaw, J.P., Councillor G. M. Page and R. Bickerstaffe, Borough Treasurer.

WARRINGTON : Councillors Austin M. Crowe, J.P., and George Hindle, and James Houghton, Borough Treasurer.

WIGAN AREA ASSESSMENT COMMITTEE : R. W. Whitaker and H. Trevor Simpson, Clerk.

WILLESDEN : Councillors W. J. Hill, Chairman, Finance Committee, and George Weston, and T. J. Dowell, Borough Treasurer.