

DIARY OF THE INTERNATIONAL CONFERENCE AND CONDENSED REPORT OF PROCEEDINGS

FIRST DAY—MONDAY, 29TH JULY

Preliminary Meeting

The International Union for Land Value Taxation and Free Trade held a General Meeting at 11.30 a.m. to transact formal business and confirm the final arrangements for the Conference. Hon. Charles O'Connor Hennessy, in the Chair, reviewed the work of the Union since it was brought into being at the Copenhagen International Conference in 1926. A Provisional Committee had been appointed to hold office till the next International Conference. The Committee had met in Copenhagen, Hamburg and London in 1927, and as a result the decision was taken to convene the next International Conference in Edinburgh in the summer of 1929. The Committee also met in London in 1928 where the necessary steps were taken for organizing the Edinburgh Conference. Mr Hennessy made special reference to the work done by the Union in addressing its Memorandum on the Economic Causes of War and of Industrial Depressions to the Geneva Economic Conference in 1927, a document that had been printed and circulated in ten different languages.

The Minutes of the Provisional Committee were read by Mr A. W. Madsen and agreed. The Financial Statements of the Union for the years 1926, 1927 and 1928, as printed and audited, were presented by Mr Ashley Mitchell. The Programme of the Conference as published in the official Handbook was approved and resolutions were passed relating to the general Conference procedure. The meeting adjourned to the Rainy Hall where Luncheon was served and where the Conference had its own restaurant each day during the week.

Presidential Address

The Conference assembled on Monday afternoon, 29th July, for its first Session.

BAILIE PETER BURT, J.P., President of the Scottish League for the Taxation of Land Values, occupied the Chair. On behalf of the Scottish movement he greeted the Conference, expressing his pride in seeing such a magnificent gathering of their friends from so many different countries. It was his pleasant duty to give them a hearty welcome and to invite the President of the International Union, Hon. Charles O'Connor Hennessy, to take charge of the proceedings as President.

THE PRESIDENT, who was received with acclamation, proceeded to deliver his Address, a condensed version of which appears elsewhere in this issue. In his introductory remarks, he said: "I am happy that the honour has again come to me to preside over a meeting of Henry George disciples from many parts of the world. I think I may speak for those who have come from lands beyond the seas—from the European Continent, from the United States and Canada, or from the far-away Australian States, in saying that we feel ourselves in a congenial atmosphere here, not merely because Britain has always yielded a generous response to liberal ideas and ideals, but because, in Scotland particularly, there has never been a scarcity of men to speak bravely and labour faithfully for the cause of economic freedom and

social justice which we aim here to represent. I trust it will not be deemed out of place if I, as a citizen of another country, may take the liberty to congratulate ourselves upon the happy circumstance that here in Great Britain, as three years ago when we met in Denmark, we find a Government in power that seems friendly to the cause which we are assembled here to promote. In Copenhagen we were honoured by having the chambers of



BAILIE PETER BURT, J.P.

Parliament opened for our deliberations, and were the recipients of messages of generous sympathy for our aims and purposes from eminent Cabinet Ministers of the Danish kingdom. At the beginning of our deliberations here in Scotland, we pause to give thanks to those Members of the British Parliament, one hundred or more in number, who have done us the honour to send messages acclaiming our meeting here. And we must not fail to acknowledge our sense of indebtedness to Mr Philip Snowden, Chancellor of the Exchequer, who has recently, in a fine foreword to the new abridgment of Henry George's *Protection or Free Trade*, strongly commended the study of that enlightening book to his fellow-countrymen. Surely the world is growing toward Henry George! One of the purposes of this Conference is to celebrate in suitable manner the Fiftieth Anniversary of the first publication of that immortal classic, *Progress and Poverty*. . . . It was fifty years ago that Henry George first revealed the insidious forces and tendencies that seemed to him to threaten the progress of any civilization which aims at the elevation and happiness of the human family."

Declaration of Principle and Policy

MR ANDREW MACLAREN, M.P., called upon by the President, read the Declaration of Principle and Policy which was submitted by the Resolutions Committee and is set forth in another column.

The adoption of the Declaration was formally moved by the President from the Chair.

MR CHARLES G. BALDWIN (Maryland) seconded the adoption, saying that the Declaration pointed forward to the goal of an ultimate complete solution of the greatest problems that confront the world.

MR F. FOLKE (Denmark), speaking in support, said that in Denmark their General Election in the Spring had given a clear majority in the Lower House for promoting Land Value legislation and greater freedom of trade, and a Government was now in office which had placed the work for international and social peace at the head of its programme. The former was expressed in the proposal for disarmament with the abolition of compulsory enlistment, and in regard to social peace, the endeavours of the Danish Government were expressed in its programme in these words: "The tax burdens are to be removed from Labour and

Diary of the International Conference—*continued*

DR ALEX PALETTA

had given them the highest tariff in the whole world, Wages Boards, Conciliation and Arbitration Courts where people had been compelled to be conciliatory, and many nationalistic schemes. They had made some progress, however, with land value taxation; they had proved it was practicable and beneficial, but the benefits were counteracted by the vicious system of Protection that they now endured.

DR ALEX PALETTA (Germany) said that he and his colleagues from Germany said "Yes" to every word of the Declaration. If there was a country in the world that suffered from unemployment, from low wages, from poverty, from industrial and agricultural depression, it was Germany. They not only earnestly supported the resolution but would also try to popularize it word by word in Germany and to work for its fulfilment.

There also spoke in favour of the Declaration, MR A. W. ROEBUCK (Canada); MR PAVLOS GIANNELIA (Austria and Greece), the official delegate to the Conference from the Greek Government, and who conveyed the greetings of the Austrian League for Land Value Taxation, besides speaking for the Economic "Curatorium" in Vienna which is representative of the Austrian Chambers of Commerce and Industry of Agriculture, of Engineering and of Industrial Workers; SIR EDGAR HARPER, F.S.I. (England); MR SAM MEYER (France) who referred to a growing agitation for land value taxation in his country especially among the municipalities; MR D. DE CLERCQ (Holland); MR HALFDAN HANSEN (Norway); MR J. R. FUCHS (Texas) and MR J. O'D. DERRICK (Scotland).

The Declaration of Principle and Policy, having been heartily endorsed by the many speakers, was put by the President and was carried unanimously.

The Conference adjourned at 5.30 p.m. after passing a resolution of gratitude to the President for his Address. This was moved by MR ASHLEY MITCHELL, who said they had to thank Mr Hennessy not only for the delivery

of that sterling message, but also for the service he had rendered in drawing up their Declaration. Their appreciation was all the greater when they realized that Mr Hennessy had devoted himself to all this work under the disability of temporary weak health which he had not shaken off before his arrival in Edinburgh.

MR W. H. RENWICK (Australia) said that the experience of Australia would go far to prove that the proposals before the Conference were the only proposals that would solve the problem of low wages and unemployment. They had tried all the others, and all had failed—Trade Union action, Protection that

of that sterling message, but also for the service he had rendered in drawing up their Declaration. Their appreciation was all the greater when they realized that Mr Hennessy had devoted himself to all this work under the disability of temporary weak health which he had not shaken off before his arrival in Edinburgh.

THE PRESIDENT, making acknowledgment, gave greeting to MR OTTO NUSCHKE, who as a distinguished citizen of the German Republic, Member of the Prussian Parliament, and Editor of Berlin's leading radical daily the *Volkszeitung*, they were delighted to have present as a member of the Conference.



A. W. ROEBUCK

Group Meetings

A group meeting was held by the American representatives on Monday, 29th July, to discuss matters which they considered to be of special interest. Mr Fiske Warren spoke on the Enclaves as represented by Fairhope, Arden, Tahanto, Free Acres, Halidon, Sant Jordi, and Shakerton. It is interesting to note that Mr Warren was given considerable publicity in the English and Scottish Press. In an interview with the *Glasgow Evening News* he stated: "A more widespread distribution of wealth is what the world requires. Industrial depression and ultimate unemployment are directly due to land monopoly." The interviewer mentions that in a few minutes he learned that Mr Fiske Warren was keenly interested in land value taxation and free trade and was visiting the Fourth International Conference of the supporters of this scheme.

Commenting on emigration during the course of another interview with the same newspaper, he said he was surprised that so much valuable land in Scotland was not put to a better use, and added that it was ridiculous for so many young men to leave their own country and go to America.

* * *

Youth Movement.—A group meeting was held by the younger members of the Conference to consider the possibility of inaugurating an international youth movement. During the course of a long discussion, many useful suggestions were put forward, and these provided the basis of a broad scheme of campaign, which the meeting decided to submit for the approval of the International Union Executive Committee.

* * *

One of the group meetings held during the week in Edinburgh was attended by members who were of Irish birth or parentage. As a result of its deliberations a Manifesto was prepared and sent to the Irish newspapers. The concluding paragraph read:—

"We venture to assert that it would promote the happiness and prosperity of the people of Ireland, North and South, if their Parliaments might be led, through the force of an enlightened public opinion, to make at least a beginning in the direction of taxing into the public treasury those values which attach to land by reason of the activities of the community and the

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expenditures of government, and correspondingly to reduce or abolish such rates or taxes as now may impede or encumber the free employment of capital and labour alike."

The manifesto was signed by Charles O'Connor Hennessy, New York, U.S.A.; Richard McGhee, ex-M.P., Glasgow; William Brennan, Manchester; William Coleman, Keighley; Joseph Davison, Bellaghy, Co. Derry; Ernest Geoghegan, Malta; Harold B. Hobson, Birch Vale, Derbyshire; A. J. Lutton, Larne, Co. Antrim; John J. Murphy, New York, U.S.A.; Andrew MacLaren, M.P., Burslem; Edward F. MacClafferty, Manchester; E. J. McManus, Liverpool; J. H. McGuigan, Portsmouth; H. G. McGhee, Sheffield; (Rev.) Mervyn James Stewart, Bishop's Stortford; and J. O'D. Derrick, Glasgow.

SECOND DAY—TUESDAY, 30TH JULY

Morning Session. Subject: "The Legislative Progress of the Movement in Various Countries."

Chairman: Mr Andrew MacLaren, M.P.; Deputy-Chairman: Mr W. Hartley Bolton, B.A.

Land Value Legislation

THE CHAIRMAN, in his introductory remarks, condemned what had been done in the field of local taxation in Great Britain under the recent Conservative Government whose so-called "De-rating" Acts had in effect lifted a burden of £45,000,000 a year from landed property and placed it upon industry and the general consumer, by levying the new petrol duty and maintaining other indirect and price-raising imposts. The reply to this "de-rating scheme" with its huge gifts to land monopoly had been stated on behalf of the new Government by Mr Philip Snowden: it was the taxation and rating of land values. (Applause.)

THE REV. JAMES BARR, M.P., called on to say a few words before the discussion began, wished the Conference success in its deliberations and expressed the confident hope that in the first Budget of the Labour Government they would see a large instalment of their aspirations.

Denmark

Three papers were presented reviewing the position in Denmark: one by Messrs F. Folke and K. J. Kristensen, dealing with "The Work for Land Value Taxation and Free Trade from 1926 to 1929"; one by Mr Jakob E. Lange on "Danish Agrarian and Social Evolution"; and one by Mr S. Berthelsen on "Social Democrats and the Henry George Policy."

MR F. FOLKE, speaking for Denmark, said they all sincerely regretted the absence of Messrs Lange, Berthelsen and Brink as well as of Mr and Mrs Björner, the last-named having recently undergone a serious operation, but was happily now much better. In the paper which he (Mr Folke) and Mr Kristensen had submitted, a statement was given of the provisions, the effects and the application of the Act of 1926, which caused some part of local taxation to be levied upon land value and which had followed the small but uniform and universal *national* tax levied annually on land value by the Act of 1922. The general result of the 1926 Act was shown in a table, to the effect that in 1928-29 the country districts (counties and parishes) derived 36.6 per cent of their revenues by rates levied separately and directly upon land value; in the metropolis this proportion was 10.9 per cent and in the provincial towns it was 5.7 per cent. The application of the new law for rating land values (and for imposing an additional *annual* charge on land value increments) depended within certain limits upon the decisions of local

authorities themselves; and it was satisfactory to note that they had, generally speaking, gone as far as the law permitted in reducing local income tax, in removing rates from buildings and improvements, and in extending the principle of land value taxation. Unfortunately the late Government had forced the pace in the opposite, and reactionary, direction by imposing taxes on petrol and rubber to pay for road repairs, throwing a new burden of 27

million crowns a year on road transport which should have been met by taxes on land value. They had tried to go further with a proposal to put local income tax in the place of rates on landed property for county and parish purposes, but the forces (within all the political Parties) that stand for land value taxation formed such a strong union and conducted such a vigorous agitation that this move was effectively crushed.

There was now in power in Denmark, as the result of the General Election of April, 1929, a Coalition Government of Social Democrats and Radicals which had put land value taxation and free trade in the forefront of its programme. Therefore, said Mr Folke, they saw good prospects in Denmark of new and considerable advance. Thus far, they had consolidated their position and, above all, they had made sure of the land valuation; "on this first and most important point the principles of land value taxation embodied in the Law of 1926 have thus decisively gained the victory."

MR JAKOB E. LANGE, in a masterly survey taking not more than four pages, sketched the history of the Danish peasant. "Even in 'the dark age' (the seventeenth and eighteenth century) ancient law forbade any attempts by the nobility (the landlords) to deprive the peasantry of their farms. True, the peasant-farmer had to give up proprietorship and become a tenant under the landlord. And being tied to the property by a kind of villeinage, and thus unable to extricate himself from the jurisdiction of the lord of the manor, he was in the worst period reduced to the status of semi-serfdom. Still he never lost the land. By the decrees of 1788 villeinage was abolished and the peasants were given an opportunity to convert their life-tenure into copyhold or peasant-proprietorship. About the same time the Commons were disposed of, by a proportional division among all the holders, who each got his strip of woodland, bog, or meadow, as a substitute for the former right to use the commons."

After describing and explaining how Denmark refused to enter upon a policy of high protection for corn-growers, how as a result dairy farming began to flourish and how the "housemen," or small peasant proprietors, had a struggle till the wonderful agencies of co-operation lifted them out of the rut, Mr Lange said: "Free trade seemed natural to a farming population which had just entered upon agricultural reforms based on free trade. But it was for the smallholder to grasp the fundamental idea of the *equal rights to the land* possible of realization through *nationalization of the rent* by means of land-dues (land values taxation). Land-dues we had from



F. FOLKE

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S. BERTHELSEN

olden times. The landed aristocracy and the large peasant proprietors wanted to abolish these land-dues, the leaders of the smallholders, inspired by Henry George's ideas, clearly perceived that it was by extending and rationalizing our land-dues to comprehensive land values taxation that access to the land could lastingly and naturally be secured for the people at large."

MR S. BERTHELSEN, in his paper (which was introduced in a few explanatory remarks by Mr Axel Fraenckel, of Denmark), traced the growth of the sentiment for land value taxation within the Social Democratic Party. The townsmen had been influenced and educated by the country people into seeing that the land was best used in the hands of the individual provided always *the value* of the land became the property of the community. The Danish houseman, through his own efficiency and his co-operative society, had refuted the dogma of the economists (and of Marxian Socialists in particular) that the small farm is uneconomic and must give way to large-scale production, he had demonstrated that in secure possession of his own bit of land he could get a better and greater return than any other method of farming could yield. So in three ways—first by proving what independent men can do; secondly by insisting that the value of land does not belong to himself or to any individual but to the people as a whole; and thirdly by demanding free trade in its fullness, the Danish houseman had helped to win a great political victory now recorded in the declaration of the Social Democrats themselves. "This victory," Mr Berthelsen states, "has been won not by any academic wrestling match between learned professors debating theories at universities, the war of words that has seldom brought ordinary people any benefit. It is due to the everyday practical work of simple honest-minded men, always asserting the right to the full reward of their labour and the equal right of all to the land values created by the community."

MR AXEL FRAENCKEL, who conveyed a greeting from Mr Berthelsen, took occasion to rectify a misprint in Mr Berthelsen's paper where it should be stated that the number of medium-sized farms in Denmark was 80,000, instead of 8,000 as printed. These medium-sized farms occupied about three-quarters of the area under cultivation, while the 2,000 large farms (called "estates") occupied one-eighth and the 150,000 smallholdings occupied the remaining one-eighth of the cultivated area. Speaking for Mr Berthelsen, Mr Fraenckel said that the political victory referred to was not to be regarded in any way as humiliating to the Social Democrats, but rather as greatly in their honour, because they, in spite of doctrinal views and party affiliations, had resolutely accepted, and were now determined to promote, the Henry George policy.

Australia

MR E. J. CRAIGIE, presenting his paper on "Land Value Taxation in Australia for Federal State and Local Purposes" (a condensation into 11 pages of a

very comprehensive printed document specially prepared for the Conference) said: "We strongly recommend people from all parts of the world to profit by the experience of the people of Australia, to steer clear of exemptions that free this or that land from taxation or this or that landowner, to have nothing to do with graduations in the rate of tax, but to stand out firm for a straight-out flat tax on the unimproved value of all land." (Applause.)



JAKOB LANGE

This was the lesson to be learned from the defects and mistakes of the Federal Land Tax and the State Land Taxes (as distinguished from the local land value taxation) in Australia. "The Federal Land Tax is open to serious criticism. The £5,000 exemption opens the way for fraud and evasion. Large estates may be nominally sub-divided among members of a family, each member receiving the advantage of the £5,000 exemption. The revenue is thus defrauded and the purpose of the Act defeated. The graduations make it a class tax of a vicious nature and have been the cause of considerable hostility to the sound principle. The criticism levelled against the Federal Land Tax applies also in the case of the State Land Tax Acts where exemptions are allowed and where the tax is imposed on a graduated scale." Another point about the Federal Land Tax is that owing to its exemptions it does not assess more than 241 millions of the 810 millions which is the total of the valuations throughout Australia as set forth by the State governments and the local bodies for taxation purposes, and even that total by no means represents the true market value of all the land apart from improvements.

Turning to local taxation where the land value policy made considerable progress, where no such defects as exemptions and graduations appear and where land value taxation means also the reduction or removal of rates on buildings and improvements, Mr Craigie gave many particulars. The system is universal in Queensland, where it is mandatory; all but universal in New South Wales, where it is mandatory up to a point and optional thereafter; has been adopted in three shires, one Borough and ten Towns in Victoria, where it is optional; in sixteen Municipalities and six District Councils in South Australia also under optional provisions; and in all the country local areas (District Road Boards) in Western Australia.

A very informing section of the paper is that dealing with Canberra, the new Federal Capital Territory, where no land may be sold but all is leased at revisable rents,

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E. J. CRAIGIE

with the defect, however, that 20 years must elapse before the first revision can take place and the too long period of 10 years for every subsequent revision. In Canberra the local rates are levied wholly on land value.

In Australia the annual revenue from taxes and rates levied directly on land value in 1926-27 amounted to £13,902,000 and the rents collected by State Governments from leased lands were £4,468,000. This total of

£18,370,000 from land values makes up 16 per cent of the total tax revenue collected for Federal State and Local purposes. Mr Craigie concluded his statement by insisting that one has to bear in mind all the time the tremendous injury inflicted on Australia by the protective tariff, the effect of which is to undo very much of the benefit industry derived from land value taxation. Protection is responsible for the stagnation in both primary and secondary industries and the tariff robbery is so great that it cannot be ignored.

New South Wales and New Zealand

The printed papers circulated to members included one by MR A. G. HUIE, on New South Wales, and one by MR P. J. O'REGAN on New Zealand; neither of these authors, unfortunately, was able to be present. Their informing accounts of the practical operation of land value rating were greatly appreciated by Conference members. The former was published in *Land & Liberty* for June, and the latter we hope to print in one of our coming issues with much else that must be held over from the general story of the Conference.

Canada

MESSRS ALAN C. THOMPSON and ARTHUR W. ROEBUCK described the "Progress of Henry George Thought in Canada," one of the papers printed after the Conference Handbook was published. It was a happy circumstance that Canada had two such able spokesmen in Edinburgh, who, apart from the news and information they brought about their own country, gave valuable contributions to the work of the Conference.

MR A. W. ROEBUCK, presenting the paper on Canada, dealt with the tariff policy, public ownership of services that are in their nature monopolistic, and with the progress of land value taxation. Preceding the particulars he gave with regard to the last-named, he said: "By the general law of every Province, without exception, land values are assessed, at least nominally, at selling value, and in no instance is the rate of taxation less upon land values than that levied upon improvements. In the four most westerly Provinces, single-tax thought has resulted in substantial increases in the land tax as compared with the direct imposts on industrial values, and even in the eastern Provinces, where without exception land and buildings are assessed in separate columns, the good sense of the assessors, particularly in the rural localities, results in a favouring of improvements as opposed to communal values. An annual land tax varying from 2 to 5 per cent in organized districts throughout Canada has had a pronounced

effect in checking the speculative holding of land out of use and a proportionate effect in promoting industry and employment and in maintaining wages."

In the matter of public ownership, a very remarkable development was the public generation and distribution of electric energy in which Ontario was taking the lead. Other Provinces were following the Ontario example, so that the vast water-power resources of the Dominion would be developed in the main by governmental agencies and conserved for the benefit of the people.



ALAN C. THOMPSON

United States of America

MR JOHN J. MURPHY, in his fifty-year survey of the "Progress of Henry George Ideas in the U.S.A.," mentioned a number of the conspicuous figures of the movement, and described some of the campaigns conducted, notably Henry George's mayoral contests in New York in 1886 and 1897. He spoke of the pioneer work of Mr Lawson Purdy in carrying through the separate valuation of land values in New York City where, as a result, they had got as near to full value assessment as it was ever safe to go, a chief feature of their systematic procedure being the land value maps which enabled every citizen to compare his assessment with his neighbour's and which was the greatest preventive of discrimination and favouritism ever devised. At least half the States had separate assessments of all lands; in States where this was not obligatory by law, city ordinances or action taken by assessors required it. Pennsylvania had taken the longest stride in permitting the exemption of improvements through the legislation applying to Pittsburgh and Scranton, where the rate of tax on improvements was now half the rate levied on land values.

Official Testimony

MR A. W. MADSEN (England) said he had hoped to embody in a paper for the Conference a review of the official testimony as to the working of land value taxation which had been received from mayors, town clerks and other officials in response to questions sent from the Information Bureau of the United Committee for the Taxation of Land Values and supplementing a previous questionnaire issued in 1920. Other duties had, however, stood in the way. He said that striking information, uniformly in favour of the land values system, had come from these official sources in Australia, New Zealand, South Africa, Canada and Denmark. The evidence, which he hoped would find its way later into the records of the Conference, proved that in the measure that the land value policy had been anywhere carried into operation, in the same measure were their own claims upheld for its justice, its practical application and its beneficial effects. In its Parliamentary and municipal work, the office at Tothill Street repeatedly had occasion to supply official reports, and what was called for in the way of "authoritative and impartial"

Diary of the International Conference—continued



JOHN PETER, M.A.

opinion, and they found how helpful that equipment was.

* * *

In the discussion that followed, interesting questions were raised and among those who took part were Mr W. Hartley Bolton (England); Mr J. C. Geddes (Scotland); Mr J. R. Fuchs (Texas), who paid tribute to the work of Mr William A. Black; Mr E. Geoghegan (Malta); Mr Chester C. Platt (New York); Mr J. H. McGuigan (England); Mr Alan C. Thompson (Canada); Dr Percy McDougall (England); Mr E. J. Craigie (Australia); and the Rev. Mervyn J. Stewart, who mentioned that the revenues of the county authorities were now being largely subsidized by a Government petrol tax to pay for roads which should be a charge on the value of land. Were it not for that dangerous and mischievous method of indirect charges on trade and transport, New Zealand would be still further advanced than it was in taking land values for public purposes.

Afternoon Session. Subject: "The Complete Free Trade Principle—Freedom of Production as well as Freedom in Exchange."

Chairman: Councillor Wm. Noble; Deputy Chairman: Mr Alexander Mackendrick.

"Capturing Foreign Markets"

MR W. R. LESTER, M.A. (England), in his challenging paper said: A very large part of Scottish trade is done with England. But this does not figure as foreign trade. Should the two countries separate, this same trade would forthwith acquire the name of foreign trade. In the eyes of those who attach such vital importance to foreign markets this should be a great gain for Scotland. Should they reunite the "foreign trade" would vanish and according to our alarmists loss would be suffered by Scotland. In the same way Ireland during all the years of the Union had no "foreign trade" with England, but since she gained her new status the item of foreign trade with England has appeared in her official returns. The truth is that so-called foreign markets are elusive and largely imaginary, coming and going with arbitrary changes of frontiers, so that when at last the World State dawns upon us and frontiers become things of the past there will not remain one single foreign market to be captured.

False views of foreign trade show themselves in current legislation which bristles with stupid provisions based on the "capture of markets" fallacy. Export Credits, Trade Facilities Acts, and Safeguarding are examples in point. The De-rating Act just passed, which aims at reducing costs so as to stimulate exports, is based on the delusion that exports are possible without equivalent imports. It is not realised that there is no way in which exports can be stimulated except by stimulating imports and that this means increasing the power of our people to buy foreign goods. All such legislation begins at the wrong end and therefore stultifies itself. It is not possible for any people to "capture" the trade of another. All they can do is to exchange goods or services with other peoples. That

process is to the mutual advantage of both and can in no sense be described as "capture" of markets. Let men of all nations but see that the gain or loss of foreign markets leaves intact their own natural resources and that from these natural resources spring the maintenance and employment of every home worker. They will then cease to cast covetous eyes on foreign markets or look with fear on their threatened loss. By all means let us have all the

foreign markets we can get, but if our object be to gain more employment and fuller livelihood for our people we must make a start by securing for labour and capital easier access to our own natural resources without which there can exist neither manufacture at home nor trade abroad, for both have their origin and are dependent on access to the land of our own country.



J. L. BJÖRNER

The Banner of Free Trade

MR J. L. BJÖRNER (Denmark) referred in his paper to the new Pan-European movement, which stated in its programme that *Free Trade is the road to international peace and understanding*, yet the object was to establish a European tariff union and "protect" agriculture in Europe against imports from outside. The Pan-European people were afraid of cheap grain. "There seems absolutely no reason," Mr Björner said, "why the Free Trade countries should consider entering a European tariff union, turned against the rest of the world. In the case of Denmark it would most certainly spell economic catastrophe. Its only important export industries grew up without any protection whatever, and as a rule in such a manner that one Free Trade industry generally carried others along. In the wake of its dairy industry grew an export of improved dairy machinery. Out of its entirely unprotected exporting cement industry grew an export industry of cement machinery, and so on. And on the contrary: Its most

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F. R. JONES

highly protected industry, the textile business (production of fabrics, of wool, cotton or silk) which has now been protected for 300 years, gives, as a result, a poorer and more expensive brand of goods. The factories are badly off, and the labourers in this industry are paid the lowest wages. . . . But by Free Trade alone we cannot abolish unemployment, which is the greatest curse and disgrace of civilization. Wherever the over-

shadowing tariff walls are wholly abolished, so that industry may unfold itself without let or hindrance, it will be possible to discover most quickly how much the land question means for the increase and development, and especially for the production of wealth. There the banner of Free Trade will first be unfurled over emancipated humanity on a released earth."

The Tariff in Australia

MR E. J. CRAIGIE, whose paper contained many revealing statistics, said: "In Australia we have been working in a vicious circle for more than a quarter of a century, and this has brought ruin and disaster upon the primary industries. The people engaged in pastoral, agricultural and mining pursuits found the prices of all their requirements advancing and their cost of production increased through the operation of the tariff taxes and Arbitration Courts. They were called upon to pay higher prices for their machinery, fencing and material, and general requirements, but were unable to demand higher prices for the product of their labour. Their wool, wheat and minerals were sold under Free Trade conditions in the world's market, but they were forced to pay abnormal prices for their necessities. Whilst seasons were favourable and world prices for their products high, the producers could carry the burden imposed upon them. With the drought conditions during the past two years, and the lower price for products, the conditions of the people engaged in those industries, particularly in agriculture and mining, have become almost unbearable. Many are unable to carry the burden and are leaving the rural lands and going into the cities, there to swell the ranks of the unemployed. Some idea of the effect of the tariff can be gained from the following facts. In the year 1916-17 the number of persons engaged in rural pursuits was 447,308. Ten years later, 1926-27, instead of there being a greater number employed, as there should have been, the number had fallen to 425,187." In the same ten years the area under wheat had increased (from 11,532,828 acres) by only 155,091 acres; under hay (from 2,671,862 acres) by only 27,769 acres and the area under oats had been reduced (from 360,072 acres) by 73,894 acres. Official figures showed that in 1907 the number employed in agriculture, pastoral and dairy occupations equalled 902 per 10,000 of the population, whereas in 1927 the number was 689 per 10,000. In mining the corresponding figures were 294 and 89 per 10,000. How protection affected the consumer was shown in the fact that the price of Australian sugar in Australia was £26 10s. per ton as compared with £12 2s. 6d. per ton for export,

while butter was sold on the London market at 5d. per lb. less than in the country where it is made.

The Mechanism of International Trade

MR F. R. JONES (England) in a closely reasoned paper related the question of money and rates of exchange to the flow of imports and exports, showing that in the last analysis all trade is the exchange of goods for goods. In this he exposed that fallacy which is behind the most specious of the contentions of protectionists that the shutting out of imports by a heavy duty will provide more employment for home workers by causing goods to be made at home that are now bought from abroad. He effectively answered the plea put forward recently by Mr Hoover, President of the U.S.A., who had stated in his election address that the theories of Free Traders (of reduction in imports causing reduction in exports) was "sound enough in the old days of direct barter of goods between nations. The trouble with it is that it has lost most of its practical application in a modern world." Passing on from the refutation of that dictum, Mr Jones extended his argument to the complete Free Trade that Land Value Taxation would bring about.



JOHN J. MURPHY

* * *

MR RICHARD MILES (U.S.A.), a visitor to the Conference, took part in the discussion and said that the Free Trade existing over the whole territory of the 48 States of the Union was an enormous factor in its industrial prosperity, besides which there had been the big development of labour-saving machinery and of mass production. Europe would make progress the moment it got together and obliterated its tariff barriers.

THE REV. MERVYN J. STEWART (England) said of the results of protection in Australia and America that if a country chose to turn its claws and teeth against its primary producers to reduce them to pauperism, semi-starvation and semi-bankruptcy on an unprecedented scale, no doubt it had great spoil to shower upon those engaged in secondary industries. Every primary industry in the United States was being sacked and destroyed and ruined for the sake of the protected manufacturer.

MR J. H. MCGUIGAN (England) said the trouble was not that the workers of the world had great quantities of goods which through restrictions of trade barriers they were prevented from exchanging. The situation was that they had no goods to exchange at home or abroad because they were prevented from producing through the land monopoly; if all the markets of the world were open to them they would be no better off. It was the landowner's power to absorb the benefits of social advance that ultimately stopped production and left employment just where it was.

Others who engaged in the discussion were the Chairman of the Session, the President, and Messrs A. Mackendrick (Scotland), O. Cullman

Diary of the International Conference—*continued*

SIR EDGAR HARPER, F.S.I.

THIRD DAY—WEDNESDAY, 31ST JULY

Morning Session. Subject: "Methods of Assessing Land Values; Lessons from Practical Experience."

Chairman: Mr Charles G. Baldwin (U.S.A.). Deputy Chairman: Mr Sam Meyer (France).

The Valuation of Land

SIR EDGAR HARPER, F.S.I. (Great Britain), late Chief Valuer to the Board of Inland Revenue, whose paper was headed "The Lloyd George Finance (1909-10) Act: Its Errors and How to Correct Them." The Act contained eight parts and, when passed, 96 sections and six schedules. But the battle raged most fiercely over Part I, which included 42 sections and set up four new duties, viz.: Increment Value Duty, Reversion Duty, Undeveloped Land Duty and Mineral Rights Duty. Not one of these miscalled "land value duties" in any way resembles the tax on the unimproved value of land advocated by Henry George and by every member of this International Conference. Therefore to say—as our more unscrupulous opponents do—that the Taxation of Land Values has been tried in Britain and has failed, is not only untrue, it is the reverse of the truth!

The valuation provisions set up five different values which had to be determined for each hereditament: Gross Value, Full Site Value, Total Value, Assessable Site Value and the Value of the Land for Agricultural Purposes. These various values and their definitions were presumably devised as bases for calculating the duties—miscalled Land Value Duties—set up by the Act. It took 61 words to define "Gross Value," 105 words to define "Full Site Value," 173 words to define "Total Value" and no less than 472 words to define "Assessable Site Value." These complications were the cause of the difficulties experienced in working the Act, and of its ultimate failure. The Valuation was never open to public inspection, and the values had to be regarded as confidential between the Crown and each individual owner.

By the Finance Act 1920 (section 57) the duties imposed by Part I of the Act of 1910 (except Mineral Rights Duty) were repealed, and the obligation to complete the valuation of all land in the United Kingdom ceased. Nearly all the valuations had been made, but large numbers of them were subject to objections and appeals, and these had not become final and binding when the Act of 1920 was passed. The records of all the valuations made are still preserved in the offices of the Inland Revenue Department.

The cost of the original Valuations, of which so much has been made by the critics, was largely due to the

(Illinois), A. H. Weller (England), J. R. Fuchs (Texas), A. C. Thompson (Canada), J. Crabtree (England), C. G. Baldwin (Maryland), E. M. Ginders (England), and W. H. Renwick (Australia).

Dr and Mrs R. E. Graves (Illinois) also spoke conveying a greeting to the Conference from Mrs Louis F. Post of Washington, who, as Mrs Graves explained, was doing a great work as Mr Post's literary executor.

unnecessary complications introduced by the Act. The unscrupulous methods of controversy represented the cost of the original valuation as being the total cost of the Valuation Department.

The work of that Department included also the valuation of all real property and leaseholds passing on death for Estate Duty purposes, and the valuation and purchase of property required for State and local purposes. The whole of the sites purchased for housing since the War were dealt with by that Department; and in this connection, it was stated by the Ministry of Health that the Department had saved over a million of public money in reducing prices agreed upon before its valuers were called in. Moreover the "occasion" valuations—which had to be made whenever a sale took place or a lease expired, whether duty was payable or not—were a heavy addition to the work of the Department but formed no part of the cost of the original valuation. That cost, as a matter of fact, has never been ascertained.

In my evidence before the Select Committee on the Land Value Duties I estimated that cost at a little over two millions, which represents only 3s. 9½d. per hereditament, and only 8½d. per acre. Yet even these moderate figures could have been reduced if the valuation had been limited to land, instead of including—as it did—all the buildings, machinery and improvements of all kinds made upon land.

The only fair way to correct the errors of the repealed Act of 1909-10 is to transfer the burden of taxation to that value which is due to the existence and activities of the entire population, namely, the value of land exclusive of the value of the improvements made upon it. As for the duties enacted in 1910, experience has shown that they do not by any means apply the principles of Henry George. Even their author acquiesced in their somewhat ignominious repeal when owners were actually permitted to claim the repayment of sums paid by them for the duties. That experiment is unlikely to be repeated.

The Danish System

MR K. J. KRISTENSEN (Denmark), who is a Departmental Chief at the Central Valuation Board in Copenhagen, spoke to his paper "The Land Valuation in Denmark" which described very fully the system and procedure for ascertaining the land value. This, he said, had been carefully worked out in connection with the first trial valuations made in 1911 and 1912 and had not since been altered to any considerable extent. The later periodic valuations had been made in 1916, 1920, 1924 and 1927 and in future the valuation was to take place every fifth year. The assessment is the capital value. The following extracts from Mr Kristensen's illuminating statement very briefly indicate some of the leading features of the methods adopted:—

"The assessment includes with the land value the improvements that merge in the land, such as the draining, levelling, irrigation work, etc. (in the case of agricultural land), and expenditure for streets, sewers,



K. J. KRISTENSEN

Diary of the International Conference—*continued*



OTTO CULLMAN

etc. (in the case of urban land); but the owner in every case has a right to claim a tax-free deduction of a sum representing the cost of the improvements provided that the improvements have been made within 30 years preceding the date of the valuation and provided that the cost has not been recouped in the increased return due to the improvements. This allowance of the tax-free deduction may, of course, never exceed the added value given to

the land by the improvements at the time of valuation and no allowance is given unless the owner puts forward his claim to it.

"It is provided that all agricultural land is assessed on its selling value on the assumption that it belongs to a medium-sized farm. This provision is made to avoid assessing the land of small holdings at the enhanced price which generally has to be paid when land is bought for the purpose of a small holding. A further qualification is made in respect to agricultural land, *i.e.*, that it is assessed at the value it would have in an ordinary state of cultivation.

"For the towns the valuation starts with street valuations: the value per square metre of a lot of 30 metres deep is assessed in every street or part of a street. In the greater part of the city 20 metres are required as the normal depth. By this work the valuers refer for guidance to sales of vacant land (if any), sales of land with buildings (taking due regard to existing building values), and especially to normal rents in different streets.

"It is possible for the district valuers to have or to acquire easily a thorough knowledge of every property in their district, but to ensure a careful valuation it is necessary to have maps showing the location of every property. Maps showing street values in Copenhagen and a number of provincial towns have been published in connection with the last valuation. When the next valuation takes place such maps will be published for all the towns."

New Zealand Methods

MR C. W. NIGHTINGALE (New Zealand) sent for the consideration of the Conference the story of the land valuation methods in New Zealand, his paper describing the provisions of the Act of 1896 that set up the separate Department of State charged with the duty of making the Land Valuation Department as a separate Department of State. The definitions of "land value" and of "improvements" may be noted:—

"Unimproved Value" is defined as "the sum which the owner's estate or interest in the land, if unencumbered by any mortgage or other charge thereon, might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to impose, and if no improvements (as defined) had been made on the said land."

"Improvements on land means all work done or material used at any time on or for the benefit of the

land by the expenditure of capital or labour by any owner or occupier thereof in so far as the effect of the work done or material used is to increase the value of the land, and the benefit thereof is unexhausted at the time of valuation, but does not include work done or material used on or for the benefit of the land by the Crown or by any statutory public body, except so far as the same has been paid for by the owner or occupier either by way of

direct contribution or by way of special rates on loans raised for the purpose of constructing within a county any road, bridge, irrigation works, water-races, drainage works or river-protection works."

In New Zealand, as is apparent from Mr Nightingale's statement, there is no provision for a general periodic valuation, the district valuation rolls being revised by the Valuer-General at such date or dates as the Governor-General may direct; in the interim between revisions the Valuer-General may of his own motion, from time to time, make all such alterations and amendments as are necessary to readjust valuations.

MR OTTO CULLMAN (Illinois), in his paper "The Scientific Revaluation of Real Estate in Chicago and Cook County," graphically described the campaign that was conducted to bring about better methods of assessment which had been as unequal and as unfair as can possibly be imagined. To-day, however, the State Tax Commission, having taken the Somers System of unit foot values and land value maps as its model, Cook County had practically completed the installation of as uniform and as scientific a system of assessing real estate—both land and improvements separately—as can be found anywhere on the face of the earth. Cook County, it was explained, includes Chicago and some seventy smaller towns and cities. The importance of true uniform valuation, Mr Cullman said, should not be under-estimated, for sound land value taxation laws can be checkmated by chaotic valuation and assessment.

* * *

WHAT IS LAND VALUE ?

MR JORGEN FOG (Denmark) led a discussion which centred upon the definition of land value and the proper basis of assessment. The points were well elaborated as to the distinction between the capital value, the selling value and the annual value of land, when taxes of one kind and another are taken into account. There was a consensus of opinion that selling value must be taken as a beginning, but that capital value, exclusive of taxes or the annual value defined as the full economic rent will ultimately require to be adopted.

A number of speakers pointed out that there were practical, and also academic, questions surrounding these problems, and it was essential to concentrate on the practical side that selling value is the first step in assessment, even if it be obvious that selling value must be diminished by the tax imposed on land value.

Interesting contributions to this debate were made by



PAVLOS GIANNELIA

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HALFDAN HANSEN

Mr Pavlos Giannelia (Austria and Greece); Mr W. H. Renwick (Australia); Dr Percy McDougall (England); Mr K. J. Kristensen (Denmark); Sir Edgar Harper (England); Mr E. J. Craigie (South Australia); Mr Jorgen Fog (Denmark), as already stated, and Mr W. W. Pollock, who had been mentioned in Mr Otto Cullman's paper and who spoke by invitation of the Conference.

MR POLLOCK said that he had assisted more than

one hundred rating authorities in America to equalize their assessments of real estate. They had land value taxation and they had improvement value taxation in the United States, and they separately appraised the value of the land and buildings for each site. All value, wherever found, was comparative: the foot frontage of the main street as well as the less frequented streets bearing a relationship to the total value, and comparable to some definite unit in the same manner as commodities were compared to units of quantity. The important thing was uniformity. Having obtained the total valuation and arrived at a standard unit of value the rest was a case of mathematics.

* * *

In the afternoon an excursion by charabanc took a large party to the Forth Bridge. The countryside between Edinburgh and Queensferry was much admired. Most of those who attended crossed to the Fifeshire Coast by ferry. A most enjoyable and profitable afternoon was thus interspersed with the business sessions of the Conference.

* * *

Evening Session. Subject: "The Economic Causes of War and the True Basis of International Peace."

Chairman: Mr Otto Nuschke, M.P. (Germany); Deputy Chairman: Dr Percy McDougall (Great Britain).

THE CHAIRMAN, in his introductory remarks, said economic disarmament, like military and naval disarmament, must take place equally in all countries. To teach the States of the world Free Trade as taught by Henry George should be the great task of the League of Nations.

International Peace and Economic Peace

MR SAM MEYER (France) in the paper presented by M. Daudé-Bancel and himself, began by emphasizing one of the fourteen points laid down by President Woodrow Wilson, namely: 'The suppression, as far as possible, of all economic barriers and the establishment, on a footing of equality, of exchanges between all the nations who agree to peace and unite together to maintain it.' They go on to say that a protectionist economy is an economy of *privileged producers*; whereas, on the contrary, a free trade economy is an economy of *consumers*. The first is warlike; the second peaceful.

"Most countries, when they find themselves faced by protective tariffs, oppose their own tariffs to the other tariffs. And this permanent battle of protection literally arrays the nations one against the other. This diplomatic tension too often leads to other conflicts which finally end with military wars.

"International trade results from the exchange between individual and individual, and not between nation and nation; goods or services are exchanged against goods or services; to sell is to buy, to buy is to sell. And, since commerce is carried on for the benefit of the individual contracting parties, it is a valuable element of social and international pacification. Consequently, the institution of a free trade system would open an era of peace at home and abroad.

"But do not let us forget that the establishment of free trade in exchanges would not be sufficient to ensure the economic balance of the world. The appropriation by a minority of the economic rent or public value of landed property has had extremely serious consequences. Instead of making the holders of the land pay the annual ground rent in taxation, the State has made them a present of it. All other taxes increase the cost of living, and hence the cost of labour; thus the national products, which have to compete with foreign products in the international market, and even in the national market, are increased in price. To protect its producers on their own ground, the State then erects at its frontiers protective taxes, establishes differential transport tariffs, thus hindering foreign imports. On the international market it institutes and facilitates 'dumping' by bringing into play export premiums, etc.

"We thus see appear the bond which unites the privilege of the land to the privilege of protection. To abolish the one, the other must be abolished; the two mutually support and propagate one another. There is only one single problem which must be courageously attacked at its base."

War and the Land Question

MR ANDERS VEDEL (Denmark), submitted a paper which was acknowledged on all sides as a most valuable contribution to the Conference: For the present it is possible only to give the following excerpts:—

"The scramble after natural resources knows no geographical boundary, nor is any limit set to the profit it seeks to make. As great fortunes have their origin in the main in values created by the community, so they are maintained and increased by their power of absorbing, as it were, more and more values of the same kind. Just as the Governments of to-day give monopolies legal standing at home, so they are prepared, with all their forces, to support and defend the enterprises that set out to secure privileges abroad. The appetite grows by what it feeds on. The great Powers are the countries which, already possessing enough coal and iron, command both the economic and the military means to secure control over the sources of wealth abroad. They certainly can keep the smaller powers at arm's length, but it is more difficult to exclude the other Great Powers, yet that is just what each of them tries to do, or are compelled to do by their powerful banking concerns and foreign investment companies. Each one aims to have sole dominion in the territory so acquired or controlled by the Government



ANDERS VEDEL

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or the financial concerns at home; all strive to secure the monopoly in their own sphere of interest, and all are annoyed when others do the same in their spheres of interest.

"Just as customs protection leads to tariff wars that can cause serious international trouble, so all the endeavours of the Great Powers and investment companies to control natural resources bring about the most violent and prolonged breaches of the peace that modern history knows. Indeed, all the great conflicts in recent times have their origin there.

"The idea that individuals have the right to appropriate the value of land must be uprooted in both theory and practice. The dominion of landlords, junkers, coal barons and financiers over those values the community creates has given them dominion over the growing populations of the world. He who owns the land owns the people. When the dominion over land values passes into the hands of the people the ground will be taken from under the feet of the exploiters. The land in the hands of the landlord made the people his subjects. The land in the hands of the people will give the people all power to subdue the land, and in their labour upon it to attain freedom."

The Riddle of Modern Society

MR CARL MARFELS (Germany), like Mr Vedel, was unfortunately unable to come to the Conference. His paper was read on his behalf by his compatriot, Dr Marie Hendel, the niece of the late Max Hirsch, the able protagonist of the movement in Australia. The Press gave good notice to the concluding paragraph, in which Mr Marfels wrote:—

"Land monopoly led to unemployment and to the present misery of the masses, and this to a desperate economic struggle which, in its turn, resulted in higher protective tariffs. In this way a poisonous atmosphere was created between the nations; the one regarding with envy the rich storehouses of the other—its mineral and coalfields, its petroleum wells, its potash deposits, and so on—and simply waiting for an opportunity to obtain possession of them for itself. These tendencies were increased by the shortsighted and false egoism of the countries that think of themselves only, and believe that if they segregate themselves by high tariffs they will enrich themselves at the cost of other countries. If the sources of supply were not in private hands, but belonged to the community, it would be much easier for countries to come to an agreement as to the quantity of raw material needed by them, and the present inflammatory conditions would be eliminated from the world."

* * *

THE DEPUTY CHAIRMAN (Dr Percy McDougall), in opening the discussion, said people should be ashamed of regarding truth as an attempt to injure the traders of other countries for the supposed benefit of the traders of their own country. They should be ashamed, too, of following the trade of piracy—in making their living by charging a toll on the workers for natural opportunities.

MR W. NOBLE (Great Britain) claimed, that under present conditions trade was war. Free Trade was all right in its place, but first things should come first.

MR W. H. RENWICK (Australia) pointed out that when an actual call to arms took place the policy of each nation affected was to cut off all trading relations with their enemies.

MR C. AUSTIN BROOK (Great Britain) said if they had justice and everybody was seeking to gratify his desires with the least possible exertion, competition would become mere co-operation; but if they had no justice and people still sought to avoid exertion, trade became war.

MR CHARLES E. CROMPTON hoped that the Conference would be able to frame some sort of a message to all the countries from which they had delegates there, telling the people of each country that the Conference stood for international peace. Not only that, but they knew how to establish it. Though it had been mentioned at previous Conferences he would take the opportunity of emphasizing once more that our Conferences formed the basis of the only possible permanent and real League of Nations.

MR E. F. MCCLAFFERTY said that nature had not given us the fiscal boundaries and he thought the words imports and exports were not appropriate in a Conference like the one he was addressing.

Messrs J. R. Fuchs (U.S.A.), T. S. Wicksteed (England), J. O'D. Derrick (Scotland), D. J. J. Owen (England), John J. Murphy (U.S.A.), W. Hartley Bolton (England) and E. M. Ginders (England) also took part in the discussion.

The Zuyder Zee Reclamation

It was a sign of the keenness of Conference members to take advantage of every opportunity for discussion or instruction that at 9.30 they agreed to a second evening session. They flocked into a large side room to hear Mr D. de Clercq and enjoy his lantern lecture. Mr de Clercq's paper was entitled "The Reclamation of the Zuyder Zee—The Opportunity for Land Settlement in Holland on Georgeist Principles." It was read by Mr J. R. Fuchs (Texas), and Mr de Clercq, with the vivacious manner that has endeared him to all, delighted his audience with his pictures showing how "Land was going to be made." More important still was his statement of the campaign he and his co-workers were conducting to insist that there should be no speculation in the land reclaimed and that its value should be secured for the community.

FOURTH DAY—THURSDAY, 1ST AUGUST

Morning Session. Subject: "Agriculture, Housing and Unemployment."

Chairman: Mr Andrew P. Canning (U.S.A.); Deputy Chairman: Mr Jabez Crabtree (England).

Agriculture and Land Value Taxation

Three papers were presented, the authors being Alderman F. C. R. Douglas, M.A. (England), Mr James Scott, M.P. (Scotland), and Capt A. R. McDougall (Scotland). The paper by Mr Jakob E. Lange on Denmark was also considered for its bearing upon the subject of the session.

ALDERMAN F. C. R. DOUGLAS, M.A. (who, unfortunately, was not able to be present), contributed a paper which, like many others at the Conference, might very well be reproduced as a special pamphlet for sale and distribution. In his final pages he dealt with the contention that land value should not be taxed because it is the raw material of agriculture. "It is no more the raw material of the farmer than a building site is the material of the builder. Raw materials are labour products which are used or consumed in the manufacture of other labour products. Land is not a labour product, and in any case the whole aim of a rational agriculture

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CHESTER C. PLATT

is not to use up even the fertility of the soil, but to maintain it more or less constant generally. Taxation of land values is not a burden upon the cultivator, as such, but a burden on the landowner. It only taxes the value of the special natural and social advantages that the occupier of any plot monopolizes. Where the farmer is only a tenant, he does not bear the tax at all; it is borne by his landlord. Where the farmer is owner, he bears the tax as landowner and not as cultivator, and he bears no more taxation, however intensively he cultivates or however much he improves the land. . . . The greatest handicap to agriculture is the enormous quantity of land which is held out of use, and the still greater quantity which is not used to its fullest productive capacity. This increases the price or rent of land, prevents its sub-division, hampers a closer settlement based upon small holdings and farms of medium size, and prevents the development of the co-operative system which is the farmer's substitute for mass production. For these reasons, therefore, the application of land value taxation and rating is imperatively necessary for the well-being of agriculture."

MR JAMES SCOTT, M.P., gave interesting facts regarding land tenure in Scotland, and showed how the value of land in town and country varies according to situation and other natural factors. Exposing the schemes adopted to "relieve agriculture" by exempting landholders from taxation, he said: "No relief to trade and industry is possible which does not involve taxation levied on land value. There must be this transference, if industry is to be freed not only from fiscal burdens, but also from the burden and restriction of land monopoly. The answer to the policy of the Agricultural Rates Acts, which, by reducing local rates on certain subjects, have gifted millions of public revenue to the landowners, is to concentrate taxation on the value of the land, so as to recover for the community what belongs to the community and throw open the opportunities to every useful occupation. Of all the industries that would be stimulated, none stands to gain more than farming."

CAPT. ARTHUR R. McDUGAL (who was candidate for Parliament at the last General Election) spoke as a practical tenant farmer of thirty years' experience, and renting 4,000 acres. He gave a glaring example of the practices resorted to by public authorities in taxing the citizen. It was an excerpt from the minutes of the Joint Committees of the County Councils of Roxburgh, Berwick and Selkirk, in these words: "That the Chief Constable be requested to instruct his officers to report to him with a view to the information being communicated to the County Assessor, the erection of any new buildings and the alterations and additions to existing building which they may observe."

The County Assessor, said Capt. McDugal, will then promptly *fine* these people who have made improvements, by increasing their *rates*. What a job for the police! Yet under our present rating it is necessary. Surely the most hardened diehard must see the foolishness of a system that employs the police to report,

as if they were guilty criminals, those who actually build houses.

"The solution of the agricultural rating problem," the speaker maintained, "is to tax the unimproved value of the land. . . . No State assistance by way of subsidy, protection or anything like it, should be given, since agriculture, if freed from the incubus of landlordism, is a perfectly prosperous business even at present prices. There is nothing much wrong with the prices of produce. It is rent and prices of land alone that are too high, and the rents which should be spent on improvement are spent otherwise and elsewhere."

In the discussion that followed, the Chairman and Messrs C. E. Crompton (England), John Archer (England) and Jabez Crabtree (England) took part.

THE CHAIRMAN concluded this part of the Morning Session with a brief but stirring address, which we hope to notice further in a coming issue.

Various Subjects

The President took the Chair for the second half of this Session, at which arrangements were made to consider then and on the following morning, in full session rather than at group meetings, the Conference papers coming under the head of (A) Land Tenure and Taxation in Various Countries, and (B) Various Economic and Social Aspects. The author in each case gave a brief summary of his paper, and although the Conference had many topics to consider at the same time, the discussion lost nothing in interest and instruction by being of a more informal nature.

MR CHESTER C. PLATT read a lesson on the ruin caused by land booms in his striking story, "Land Speculation in Florida."

MR E. G. GEOGHEGAN, in his paper entitled "The Perfect Tax—A Plan Proposed in Malta," put forward the view that the tax on land value should continue to be assessed on selling value and be increased until the annual revenue so obtained is equal to the *capital* value remaining in the hands of the landowner—which left the impression that this was a novel way of looking at the matter.

MR F. G. H. ANDERSON, M.A., I.C.S. (*retired*), provided a paper on "Some Facts, Fallacies and Reflections Concerning the Land Revenue Systems in India." It gives the reader and the students of the land value policy information about India of the greatest importance. No brief description can do it justice, and we look to an opportunity to return to the subject as soon as space permits. It is explained, for example, how in Bombay it was laid down under British rule that all land was the property of the State; that the land revenue to be levied should be a share of the *net* produce or true economic rent; and that the levy must be assessed on all land claimed by anyone as privately occupied *whether used or not* and must be assessed on the natural qualities of the soil, excluding any improvement made by the holder after the land was measured and mapped. The subject is dealt with in Mr Anderson's book (published recently in Poona), and obtainable, price 3s., from the United Committee.



F. G. H. ANDERSON, M.A.

Diary of the International Conference—*continued*

D. DE CLERCQ

“Royal Mile” Lecture

After the adjournment for lunch the Conference was favoured by a lecture on the famous “Royal Mile” of Edinburgh by Mr John Russell, a foremost authority on the subject. Mr Russell, who had kindly given his able services for the afternoon, afterwards personally conducted the tour over the ground. He had many interesting historical details to relate about the old buildings and the long street itself, and associated well-known local characters, aristocratic and plebeian, with the literature in which they had been enshrined. From the Castle, the Closets, John Knox’s house, Adam Smith’s tomb, the party reached Holyrood to hear some of the story of Scotland immediately preceding the Union of the Crowns. When the party arrived at the Old Calton Burying Ground, where the Memorial to the Political Martyrs stands, it was too late to enter, the unimaginative public authority causing the gates to be shut every day after the hour of 4 p.m. A member of the Conference native to the City climbed on the gates and addressed the Conference party on the Political Martyrs and the condition of Scotland at that time, and many passers-by stopped to make quite an impressive open-air meeting. The early closing of the gates also prevented Conference members that afternoon from seeing the statue to Abraham Lincoln, the first memorial to Lincoln erected in Europe.

Public Meeting

In the evening, the Conference met in Public Session, the Assembly Hall being well filled by an audience that responded heartily to the addresses on “The Menace of Unemployment,” delivered by Mr James Scott, M.P., Rev. Herbert S. Bigelow, and Mr Andrew MacLaren, M.P. The meeting is specially reported on separate pages.

FIFTH DAY—FRIDAY, 2ND AUGUST

Morning Session. Discussion: “How to Advance the Objects of the Conference,” opened by Mr Charles E. Crompton (Great Britain).

Chairman: Mr E. M. Ginders (Great Britain);
Deputy Chairman: Mr Antonio Albendin (Spain).

The Work Ahead of Us

MR CROMPTON said they wanted to stir up public opinion in this country to such a pitch that the present Government and its Chancellor of the Exchequer would have no excuse for neglecting to carry out the pledge which had been given that the taxation of land values would figure in the next Budget. They had got to keep up the pressure amongst their friends, amongst the people in the street, amongst readers of newspapers, Town Councillors and Members of Parliament, and everyone that they could get. He wanted their friends from abroad to get from that Conference with the feeling

that they in Britain realized what was at stake and that they were not going to have an idle moment between now and the Budget time. (Applause.)

Dealing with the question of general propaganda, the speaker claimed that there were three main difficulties. There was a general ignorance amongst the public on the question with which they were concerned, an almost universal apathy, and the indifference of youth.

What might be done to advance the movement depended on a great number of things. It depended on funds and resources. It depended upon the assistance of co-workers in different parts of the world.

One of the things to be continued with greater intensity was the education of people in political economy by means of study circles, at which *Progress and Poverty* and other books could be carefully studied and discussed. A great deal of interest could also be aroused by addressing meetings of co-operative societies and study circles, of which there were many devoting themselves to the study of all sorts of technical subjects. It was also advisable to attend public meetings and take advantage of question time to see that the taxation of land values was not overlooked either by the speakers or the audience.

Then, of course, there was the opportunity of writing letters to the newspapers. What newspapers wanted was something that had news value, and he therefore suggested that the best method was to secure people’s interest on some public question and correlate the question to the taxation of land values.

Mr Crompton concluded his address by instancing what is contemplated by the Henry George Foundation of Great Britain in publishing and advertising the works of Henry George. That was the kind of work that should have the enthusiastic support of their colleagues everywhere.

MR D. DE CLERCQ (Holland) suggested that the message of *Progress and Poverty* should be brought to the people not only in books but also on the films.

MRS A. E. DU BOIS (U.S.A.) said they could appeal to the women on this question and further their movement to a very great extent through them. She agreed that it would be a good thing for commodities to have tax labels. It would be well if the labels could show also how they were taxed for past, and preparation for future, wars.

MR JOHN PAUL (Great Britain) said there were three main ways in which they could advance the cause directly. They could speak about it; they could write about it; or they could provide funds to enable other people to speak about it or write about it.

There had been a great agitation in Britain for very many years, and the result was that they had a Parliament, recently elected, pledged to the taxation of land values. Still better, they had proof that the public understood the question far better than did the politicians.

MR E. J. CRAIGIE (Australia) described methods by which the Australian movement secured publicity in the Press. He also urged delegates to “go out into the by-ways,” and gave an instructive account of open-air meetings held in Adelaide. In politics, they in South Australia put up direct Single Tax candidates in districts on which they had been concentrating. They were always willing to supply free literature to inquirers but did not distribute it indiscriminately. They had developed effective methods for the sale of literature and for team work in newspaper correspondence.

Diary of the International Conference—*continued*

MR GRAY (Edinburgh) wished as an outcome of the discussion that their forces would be rallied in Edinburgh and elsewhere to make demonstrations as a united body in anticipation of the next Budget.

MR ROBERT SCOTT (U.S.A.) thought individuals could do a lot of propaganda work by following their discussions with friends by a presentation of effective literature.

MR JOHN WILLE (Denmark) said that organization was as important as equipment. Their ideal was justice, but they had to submit to the principles of war, except that they would not destroy the bodies of their enemies. Funds were necessary, and should be placed at the disposal of the international executive who would decide the point of attack which might be in Denmark or it might be in Britain.

MR WILLIAM NOBLE (Great Britain) pointed out that while papers of national or international repute might be meticulous in selection of letters to the editor, the papers in the smaller towns readily accepted letters from land values correspondents.

MRS ANNA GEORGE DE MILLE (U.S.A.), who was warmly applauded on rising to continue the discussion, gave details of essay competitions organized in America for students following political economy courses at the schools and universities.

Others who spoke and contributed suggestions were Mr F. Foike (Denmark), Rev. Mervyn J. Stewart (England), Dr Mark Millikin (Ohio), and Mr J. O'D. Derrick (Glasgow).

Other Conference Papers

After a brief adjournment at 11.30, the remainder of the morning session was devoted to the discussion of the Conference papers which had been postponed from the previous day.

DR ALEX PALETTA (Germany), author of the paper on "The Valuation and Taxation of Land in Germany," gave many facts concerning existing methods for assessing taxes on real property, showing what amendments were needed in State and Federal laws so as to provide for even some beginning with land value taxation.

MR PAVLOS GIANNELLA (Austria and Greece and the accredited representative of the Greek Government), in his paper, "Agrarian Reform in East and Mid Europe from the Geologist Viewpoint," described the endeavours made in Bulgaria, Serbia, Roumania, Jugoslavia, Czecho Slovakia and Greece to break up big estates and establish peasant holdings, showing how that policy had been defeated by the failure to remove the heavy tax burdens on trade and industry; he emphasized how important it was to remove those burdens with the end in view "to abolish all taxation save that upon land values." Telling quotations from Henry George were given insisting on the vital distinction between dividing the land and dividing *the rent* of land.

MR AXEL FRAENCKEL (Denmark) presented a paper on "The Physiocrats and Henry George," in which he assembled much information about the outlook and the aims of the French Physiocrats in their demand that all restrictive taxes should be swept away and replaced by the *impôt unique* or single tax on the net product of agricultural land. The philosophic views of the Physiocrats were discussed at length, indicating how far they went in a radical individualist direction. As to their fiscal proposals, it is stated that: "The Physiocrats had no perception of economic rent or of land value as such; even if the 'net product' often does represent ground rent, the Physiocratic taxation cannot

stand comparison in any respect with the taxation of land values, which applies to all land including the uncultivated, as well as land in towns." The Physiocratic tax would have been levied only upon farm land, and even so only upon such land as is used.

Two papers were submitted, both of them a real asset to the student and a welcome addition to the Conference literature because of the instruction they provide in regard to the history of the land question.

MR A. W. DAKERS, B.A. (England), dealt with "Land Tenure and Taxation: History of the English System," and in speaking on his paper called attention to the existence of the "Golden Age" of the English labourer before the enclosures of the commons had begun to ravage the English countryside.

MR JOHN PETER, M.A. (Scotland) reviewed conditions from Celtic times to the present day in his informing contribution, "The Tenure, Taxation and Rating of Land in Scotland."

MR BYRON H. HOLT (New York) called attention to the "Evils of Unstable Money" in his paper under that title; and before the close of the session MR HALFDAN HANSEN (Norway) spoke on "Increased Land Values and a Sound Basis of Valuation."

At this session the members again had a varied set of topics put before them in brief and enlightening statements; and on one or other of the subjects speakers entered into the discussion, including Dr Percy McDougall (England), Mr Thomas Wicksteed (England), Mr J. H. McGuigan (England), Mr F. R. Jones (England), and Mrs Du Bois (New Jersey).

On this day the Conference adjourned for lunch at 1.30 p.m.

Garden Party

The afternoon was enjoyably spent at Monkrigg, the estate and home of Sir Henry Ballantyne, near Haddington, the journey there being through some of the well-farmed land of the Lothians with the wide prospect of the Firth of Forth in view all the way. Sir Henry was host to a very large party of Conference members, who saw a lovely Scottish garden and Scottish fields at their best; and not only as host but also as colleague, who had well-served the cause of the Conference through long years, he was gladly acclaimed. The thanks of all present were conveyed to Sir Henry and Lady Ballantyne and their grand-daughters who made this garden party a pleasure long to be remembered.

The International Union

At the Evening Session on Friday, 2nd August, the PRESIDENT took the Chair. He reviewed the progress of the Conference during the week and said they could congratulate themselves on having achieved a splendid success; it was their duty to see that the work of the Conference should progress, that its influence should spread. He made an eloquent appeal for the financial support that was necessary not only to cover the cost



A. W. DAKERS, B.A.

Diary of the International Conference—continued



ASHLEY MITCHELL

that had been incurred, but also to place the International Union in the position to advance its objects by the continuous and persistent education of the people everywhere.

MR ASHLEY MITCHELL, Hon. Treasurer of the International Union, endorsing this appeal, mentioned the fact that the Union was established as an international organization at the offices of the United Committee for the Taxation of Land Values. It had the service

of *Land & Liberty* and of the staff and equipment at Tothill Street, and it was essential that it should "pay its way" by being able to allocate from its revenues a due and proper share of these expenses. He invited all present to give what contribution they could to balance the Conference accounts and provide a surplus for the general purposes of the Union.

Collection was made by means of envelopes and "pledge" cards distributed to the members, and Mr Mitchell was able to announce later a gratifying response of close on £400 in donations and promises.

The rest of the session was spent in the consideration of the new Constitution of the Union, which had been drafted by the Committee on Organization with Mr W. Hartley Bolton, B.A., as its acting Chairman. This business was completed at an adjourned meeting on Saturday afternoon, and the Constitution, text of which appears on another page, was adopted unanimously.

SIXTH DAY—SATURDAY, 3RD AUGUST

First Morning Session. Chairman: Mr P. Wilson Raffan, ex-M.P.; Deputy-Chairman: Mr George Crosoer (England).

The Law of Rent

MR CHARLES H. SMITHSON read his paper on "The Beneficence of Natural Law," certainly one of the masterpieces in the literature the Conference has called forth. In a few words of introduction Mr Smithson said that in preparing the paper he had aimed to produce a simple and concise statement of the philosophic teachings of Henry George as something to be presented to the minds new to these ideas with a view to recruiting new support. The paper lends itself admirably to that purpose and it was heard with the greatest acceptance. Easily and fluently the author explained the law of rent, the truth in regard to which is the thing to be grasped and when it is understood, all else follows as a matter of course. Lack of space forbids at this time even a synopsis of this excellent paper which was deservedly and highly praised and it remains for us to notice it in greater length at an early opportunity.

In the informing discussion that followed there took part Messrs George Crosoer (England), W. R. Lester, M.A. (England), Alex. Mackendrick (Scotland), A. H. Peake (England), D. J. J. Owen (England), Sir Edgar Harper (England) and Messrs J. D. C. MacDonald (Scotland), W. H. Bolton (England) and A. M. Kirkland (Australia).

Second Morning Session. Chairman: Mr Louis P. Jacobs; Deputy Chairman: Mr John C. Geddes. "Answers to Typical Objections to the Land Value Policy."

MR W. H. RENWICK introduced debatable points in order to bring out the simplest forms by which well-known objections to the Land Value Policy might be met. Beginning with the objection which is never made by students of Political Economy, namely "That a tax on land values will be passed on by the landlord," Mr Renwick proceeded to notice the contentions that unearned increment arises in many directions; that capitalists should be taxed; that individual improvements enhance the land values of a district; that public improvements enhance the value of houses; that money is a monopoly as well as land; and several other objections of a like character. The Chairman and Deputy-Chairman added some suggestions as did also members of the audience. The session concluded with proposals that a list of typical objections should be drawn up with answers, and published, one proposal being that questions answered by Louis F. Post in his "Outlines of Lectures" might be supplemented by any objections which members of the audience had found to be particularly prevalent, but to which replies are not to be found in the "Outlines."



CHARLES H. SMITHSON

FINAL CONFERENCE SESSION

THE PRESIDENT took the chair at 7.30 p.m. The first business was to elect the Officers of the International Union to hold office till the next Conference. The list of nominations was headed by the name of Mr Hennessy, whose consent to serve again as President was received with tumultuous applause. The list was adopted by an unanimous vote and with three members since co-opted is as follows:—

President: Hon. Charles O'Connor Hennessy (U.S.A.); *Vice-Presidents:* Mr Andrew P. Canning (U.S.A.); Mr Charles E. Crompton (England); Mr Jakob E. Lange (Denmark); and Mr Otto Nuschke, M.d.L. (Germany). *General Secretary:* Mr John Paul; *Assistant General Secretary:* Mr A. W. Madsen, B.Sc. *Hon. Treasurer:* Mr Ashley Mitchell. *Executive Committee:* The officers named and Messrs Antonio Albenidin (Spain) and Charles G. Baldwin (U.S.A.), Bailie Peter Burt, J.P. (Scotland), Messrs Otto Cullman (U.S.A.) and D. de Clercq (Holland), Mrs Anna George de Mille (U.S.A.) Messrs F. Folke (Denmark) and Pavlos Giannelia (Austria and Greece), Sir Edgar Harper, F.S.I. (England), Messrs Louis P. Jacobs (England), K. J. Kristensen (Denmark), W. R. Lester, M.A. (England), Fred C. Leubuscher (U.S.A.), Andrew MacLaren, M.P. (England) and P. J. O'Regan (New Zealand), Dr Alex Paletta (Germany), Dr Julius J. Pikler (Hungary) and Messrs P. Wilson Raffan (England), W. H. Renwick (Australia), A. W. Roebuck (Canada) and Charles H. Smithson, (England).

Diary of the International Conference--continued



W. H. RENWICK

the week showed no sign of flagging when members met in large force in the Assembly Hall on Sunday morning, 4th August.

THE REV. MERVYN STEWART (England) presided at this supplementary session with COUNCILLOR ARTHUR H. WELLER, J.P. (England) as Deputy-Chairman. Mr Stewart read the Address by Henry George "Is Our Civilization Just to Working Men?" originally delivered in 1884 and included among the Conference papers by favour of Mr Richard McGhee, ex-M.P. It had not hitherto been printed in separate form, although it had been published in the December (1884) issue of the late Rev. Stewart D. Headlam's journal, *The Church Reformer*.

MR FREDERICK VERINDER introduced discussion on his Conference paper of outstanding merit entitled "Our Daily Bread," an essay on social justice and the land question (as revealed in the Scriptures) which presents in the author's fine diction those researches he has made in his standard work *My Neighbour's Landmark*, still obtainable at 1s. the copy. The discussion that followed was maintained on a high level, many taking part, including Messrs L. P. Jacobs (England), W. Reid (Scotland), J. H. McGuigan and D. J. J. Owen (England) and Mrs. Catterall (England).

The Religious Teaching of Henry George

BAILIE PETER BURT, J.P., presided in the evening over a Public Meeting which filled the arena of the large Assembly Hall. Admirable speeches expounding "The Religious Teaching of Henry George" were delivered by the REV. MERVYN STEWART, Vicar of Manuden, Essex; the REV. HERBERT S. BIGELOW of Cincinnati, and RABBI M. L. PERLZWEIG of the Liberal Jewish Synagogue, London. The choir and orchestra of the St. Cuthbert's Orchestral Society attended and the audience joined in song. Reports of the Addresses must be held over. We hope to give space next month to this rousing gathering which so suitably crowned the events of the memorable days in Edinburgh. One of its most pleasing results was the demand for literature at the bookstall, which sold out its whole stock of books, pamphlets and addresses by Henry George.

Dinner in London

To celebrate the Conference and honour members from overseas who passed through London on their way home, a reception with dinner was held at the St. Ermin's Restaurant, Westminster, on Wednesday, 7th

August. After election of the Officers of the Union, the Conference carried unanimously a series of resolutions, the text of which is given on another page. The session concluded with speeches expressing profound satisfaction with the whole course of the Conference and with its remarkable success.

SEVENTH DAY— SUNDAY, 4TH AUG.

The intense interest taken in the Conference proceedings throughout

August. MR P. WILSON RAFFAN, ex-M.P., in the Chair welcomed a large and representative company, including many friends in London and surroundings who had not managed to be at the Conference. It was an evening spent in recording the happiest recollections and satisfaction with a great work accomplished.

THE CHAIRMAN, in his speech, said the Conference had come at an opportune time. It celebrated the Jubilee of *Progress and Poverty*, the foundation of their agitation and their movement throughout the world. It would be remembered because it had placed on a permanent basis the International Union for Land Value Taxation and Free Trade. And (turning to the guests of the evening) "it has brought you to give us all fresh hope and courage and inspiration for the task that lies before us here in Great Britain." It was in the spirit of the fight for justice, for freedom, for brotherhood, for equality of opportunity, that they were banded together assured of final victory.

MR ANDREW MACLAREN, M.P., proposed the toast "To Hon. Charles O'Connor Hennessy, the President, and to other overseas members of the International Conference." Responses to the toast were made by Mr Hennessy, Dr Alex Paletta and Messrs Sam Meyer, Alan C. Thompson, John J. Murphy, Antonio Albendin, Jorgen Fog, Pavlos Giannelia and the Rev. H. S. Bigelow. The meeting ended with a hearty vote of thanks to the Chairman, expressing also a tribute to him for his many years of devotion to the cause he served so well.

Most appropriate to the occasion, Mr Hennessy quoted in his speech a striking passage from a little known address by Henry George to be found only in the files of the *Standard* of New York. The concluding paragraph is:—

"Let us go on, each in our own way, spreading the fire and the hope of this new crusade, not merely in our meetings but in our homes and our lives, talking to friends and acquaintances, in asking questions and setting men thinking. Our work is the work of education—the education of men and women, of greybeards as well as of little children. What we have to do is to awaken thought, to arouse conscience, to get men to see the simple truth that justice and liberty are the great remedies for all social and political evils."

The Conference Bookstall

A feature of the Conference which had most satisfactory results was the bookstall for which Mr Fred Skirrow, Yorkshire, had undertaken responsibility. It opened on the Saturday preceding the Conference, while members were arriving for registration and information. To the list of books provided by the Union, there were added a song-book by Mr C. J. Baldwin, U.S.A., and the copy of photo of Henry George described on another page. Social assistance was organized by Mrs Henry Madsen (the Convener of the Ladies' Committee), who personally attended at the stall all through the Conference week, and to her much of the success was due. The sales reached £28 and Mrs Henry Madsen and Mr Skirrow were warmly thanked for their efforts.

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RESOLUTIONS OF THE INTERNATIONAL CONFERENCE

In addition to the adoption of Declaration of Principle and Policy and the new Constitution of the International Union, the following resolutions were passed at the business sessions of the Conference:—

This Conference welcomes the assurances that have been publicly given by members and supporters of the present Government of Great Britain to pass into law in the next Finance Act measures for the effective taxation of land values and for removing not only the protective and so-called "safeguarding" duties but also the indirect taxes on the necessities of life. In the opinion of this Conference such action by the Government would set a stimulating example of progressive legislation to the peoples of the world.

This Conference having heard with appreciation that the Danish Government proposes measures for developing the policy of land value taxation and free trade sends a message of greeting to the responsible Ministers and expresses the hope that the Government's efforts in this direction will attain early success.

This Conference gratefully signifies its appreciation of the action of the Government of the Greek Republic in having appointed its accredited representative in the person of Mr Pavlos Giannelia to participate in the Conference proceedings; and further resolves respectfully to commend to the responsible officials of the Greek Government a consideration of the Declaration of Principle and Policy adopted at this Conference by members from twenty-four countries here assembled, believing that the application of that principle and policy will be of benefit to the people of all nations.

This Conference observes with great interest and sympathy the proposals in connection with the disposal of reclaimed land in the Zuyder Zee now being considered by the Royal Commission of the Netherlands. Without presuming to express approval or otherwise of the important governmental policy involved in this great project which peculiarly concerns the people of Holland, we tender to our colleagues of the Society for Land Reform in Holland our appreciation of the effort they are making to conserve and permanently retain for all people the land values that will result from the consummation of this great public work.

This Conference approves the policy recently announced by Hon. C. A. Dunning, Canadian Minister of the Interior and by Hon. D. G. Mackenzie, Manitoba, Minister of Natural Resources in behalf of their respective Governments of safeguarding the town site of the new City of Churchill from the speculative abuses and exploitation of land values which have characterized similar developments in the past; and expresses the hope that thereby will be retained for the public, as represented by the Municipal, the Provincial and the Dominion Governments, the annual land value created by public activity and at the same time the natural opportunities of Churchill will be reserved for use and development free from the baneful operations of the forestaller.

We, the members of the Fourth International Conference for the Promotion of Land Value Taxation and Free Trade as taught by Henry George, send fraternal greetings to all organizations in sympathy with our aims, wherever formed or existing throughout the world. We congratulate them upon the evident

revival and extension of interest that has been revealed to us by workers in the cause from many lands, and urge them to renewed efforts to advance the coming of world-wide recognition of the justice of the principles and policies for which we strive.

This Conference acknowledges with appreciation and gratitude the public services of Colonel Josiah C. Wedgwood, M.P., and Andrew MacLaren, M.P., whose consistent devotion to the cause of economic freedom and social justice as expounded by Henry George is known throughout the world.

This Conference views with satisfaction the formation of the Trusteeships established in the United States of America, in Great Britain and in Australia to promote the teachings of Henry George, and names in this connection the Robert Schalkenbach Foundation of New York, the Henry George Foundation of Australia, the Henry George Foundation of Great Britain and the Henry George Foundation of America.

This Conference puts on record its tribute to the memory of disciples of Henry George who have passed since the holding of the previous International Conference, and whose example of earnestness and devotion in promoting the teachings of Henry George is an inspiration to the friends of economic justice in all lands. (The Conference rose and remained standing while the names were read of the many who were thus remembered.)

This Conference recommends to the Executive Committee a consideration of the question of devising, if practicable, some method by which members who cannot attend Conferences in person may be permitted a voice or vote in arriving at important decisions of the Union respecting important resolutions involving questions of policy: and in the election of officers.

Finally, and by acclamation, resolutions were adopted expressing appreciation and gratitude to the Hon. Charles O'Connor Hennessy for his eminent services as President; to the authors of papers for their able contributions; to the officers and committees for efficient organization; to the Press for its extensive reports of the proceedings; to the Trustees of the Assembly Hall and the New College for the admirable accommodation provided; and to all who had assisted in the discharge of many duties, in ensuring for the Conference a remarkable and outstanding success.

List of Conference Publications

The following is the list of the publications that have been issued in connection with the International Conference. A limited number of sets of Conference papers with the Handbook included is available, price ten shillings per set. Early application is advisable.

- Conference Handbook with Illustrated Guide to Edinburgh. (84 pp.)
- List of Conference Members. (22 pp.)
- Declaration of Principle and Policy. (2 pp.)
- Constitution of the International Union and List of Officers. (4 pp.)
- Presidential Address by Hon. Charles O'Connor Hennessy. (8 pp.)
- Henry George: "Is Our Civilization Just to Working Men." (5 pp.)
- No. 1. F. Folke and K. J. Kristensen: "The Work for Land Value Taxation and Free Trade in Denmark, 1926 to 1929." (12 pp.)
- No. 2. Jakob E. Lange: "Danish Agrarian and Social Evolution and the Influence of Henry George's Ideas thereon." (4 pp.)

- No. 3. S. Berthelsen : "Social Democrats and the Henry George Policy: The Political Victory in Denmark." (4 pp.)
- No. 4. E. J. Craigie : "Land Value Taxation in Australia for Federal, State and Local Purposes." (11 pp.)
- No. 5. A. G. Huie : "The Progress of the Henry George Movement in New South Wales." (7 pp.)
- No. 6. John J. Murphy : "The Progress of Henry George Ideas in the United States of America." (6 pp.)
- No. 7. P. J. O'Regan : "The Progress of the Henry George Movement in New Zealand." (5 pp.)
- No. 8. W. R. Lester, M.A. : "Capturing Foreign Markets." (7 pp.)
- No. 9. J. L. Björner : "The Banner of Free Trade." (5 pp.)
- No. 10. E. J. Craigie : "The Blighting Influence of the Tariff in Australia." (5 pp.)
- No. 11. Sir Edgar Harper, F.S.I. : "The Lloyd George Finance (1909-10) Act 1910: Its Errors and How to Correct them." (6 pp.)
- No. 12. K. J. Kristensen : "Land Valuation in Denmark." (5 pp.)
- No. 13. Otto Cullman : "The Scientific Revaluation of Real Estate in Chicago and Cook County." (3 pp.)
- No. 14. C. H. Nightingale : "Government Valuation of Land in New Zealand." (6 pp.)
- No. 15. Sam Meyer and A. Daudé Bancel : "International Peace and Economic Peace." (5 pp.)
- No. 16. Carl Marfels : "The Riddle of Modern Society." (4 pp.)
- No. 17. F. C. R. Douglas, M.A. : "Land Value Taxation and Agriculture." (9 pp.)
- No. 18. James Scott, S.S.C., M.P. : "Agriculture and Land Value Taxation." (4 pp.)
- No. 18A. Capt. Arthur R. McDougal : "Taxation of Land Values and Agriculture." (4 pp.)
- No. 19. A. W. Dakers : "Land Tenure and Taxation: History of the English System." (8 pp.)
- No. 20. John Peter, M.A. : "The Tenure, Taxation and Rating of Land in Scotland." (8 pp.)
- No. 21. Pavlos Giannella : "Agrarian Reform in East and Mid-Europe from the Georgeist View-point." (7 pp.)
- No. 22. Chester C. Platt : "Taxation and Land Speculation in Florida." (7 pp.)
- No. 23. D. de Clercq : "The Reclamation of the Zuyder Zee: Possibilities of Land Settlement in Holland on Georgeist Principles." (6 pp.)
- No. 24. F. G. H. Anderson, M.A., I.C.S. (retired) : "Some Facts, Fallacies and Reflections concerning the Land Revenue Systems in India." (11 pp.)
- No. 25. Charles H. Smithson : "The Beneficence of Natural Law." (7 pp.)
- No. 26. Frederick Verinder : "Our Daily Bread." (7 pp.)
- No. 27. Ernest G. Geoghegan : "The Perfect Tax: A Plan proposed in Malta." (4 pp.)
- No. 29. Alex Paletta : "The Valuation and Taxation of Land in Germany." (7 pp.)
- No. 31. F. R. Jones : "International Trade, Tariffs and Land Value Taxation." (11 pp.)
- No. 32. Axel Fraenckel : "The Physiocrats and Henry George." (9 pp.)
- No. 33. Anders Vedel : "War and the Land Question." (5 pp.)
- No. 36. Messages to the Conference from British Members of Parliament. (6 pp.)
- No. 37. Alan C. Thompson and Arthur W. Roebuck : "Progress of Henry George Thought in Canada." (6 pp.)
- No. 38. Byron W. Holt : "Evils of Unstable Money." (4 pp.)
- (Nos. 28, 30, 34 and 35 were not printed.)

LAND VALUES IN AUSTRALIA

Recent Figures from Sydney

Occasionally we see paragraphs in papers—representative of the landed interest—to the effect that building operations have been, or will be, stopped by taxation of land values. This contention ignores the facts. From Sydney, New South Wales, we learn on the authority of the *Sydney Morning Herald* of 4th and 5th July, that buildings in that Capital and the surrounding neighbourhood for the past year form a new record and we have been privileged to report former record years in the same vicinity. The *Morning Herald* has the following comment: "Were a Sydney-born member of the A.I.F. who enlisted in 1914 and settled in England after the war to revisit his native city, he would scarcely believe the evidence of his senses. . . . Where he could once walk for miles through the bush seeing only an occasional dairy, poultry farm, or orchard, now stretch populous suburbs with trim gardens and made roads. During the past decade 103,323 new buildings have been erected in the metropolitan area, roughly speaking, an average of 10,000 a year. Of course these are new, the figures do not represent actual increment. Old structures are constantly being demolished to make room for more modern and commodious ones, but these constitute only a fraction of the total."

Some statistics taken from the *Sydney Morning Herald* may prove useful to readers who have to meet unauthorized statements as to the effect of the Rating of Land Values.

According to figures made available by the Water Board yesterday, the outlay on buildings was £17,556,257 compared with £15,293,780 for the previous year. There were 656 fewer buildings erected than in the previous year, but the buildings were more costly.

The following table shows the building activity in the metropolitan area during the past ten years, and a comparison with 1914 and 1918. There was a slump in building progress in 1918 owing to war restrictions on money and materials.

Year.	Buildings completed.	Outlay
1914	9,928	£6,929,994
1918	5,042	3,485,060
1920	7,817	6,566,260
1921	9,708	9,602,946
1922	7,926	9,545,878
1923	10,352	10,670,032
1924	11,321	11,812,058
1925	11,600	13,333,914
1926	10,996	12,456,046
1927	10,325	12,621,260
1928	11,972	15,293,780
1929	11,316	17,556,257

The number of dwelling-houses erected during the past twelve months in the metropolitan area was 9,389 or 82.97 per cent of the total new buildings. The balance comprised 937 business premises, 647 sets of flats and 343 buildings of a miscellaneous character.

In the city 266 new buildings were erected at a cost of £5,069,846.

The change over to a Protectionist policy when the Australian States were federated was capable of hurting its import and export trade, without helping its housing industry—an industry, which in all countries, is little affected by imports or exports. It will be noted from the above figures how the Rating of Land Values has progressively helped Sydney and New South Wales.

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