

comradeship and what he was given to accomplish is what counts. The movement is stronger to-day because of James Busby's unselfish devotion to it, and his colleagues can tell how he had his own reward in the development of the ideas he lived to see so firmly established in the public mind.

He was afflicted for years with a troublesome chronic illness that frequently retired him from his work at 67, West Nile Street, Glasgow, and which gradually reduced his strength. This might weaken, but his vision never grew dim, and his fine spirit was never once shaken. He was a sick man at the Oxford Conference last August, but he moved about the proceedings of that inspiring week with a glad recognition of all that it signified for our advance. "Cast your mind back to thirty years ago," he said to the writer of this halting tribute to his memory, "and try just to realize for a moment what it all means. The foundation is laid, the building will be erected. This representative gathering of Single Taxers is a powerful demonstration of our success." He said something else. I cannot write it down, but—well, we were the greatest of friends and I shall ever remember his affection for me, and for all who were with him in the days when we were building better than we knew.

We join in the sincerest sympathy with the family circle in their bereavement.

J. P.

## SOCIAL IMPLICATIONS OF CHRISTIANITY

Address at Keighley by Mr. Andrew MacLaren

Mr. Andrew MacLaren, the ex-Labour M.P. for Burslem, addressed a public meeting in the Municipal Hall, Keighley, last Sunday evening on the subject "Social Implications of Christianity." The meeting (we quote from the KEIGHLEY NEWS report, 29th March), which was held under the auspices of the Yorkshire Land Values League, was presided over by Mr. Charles Smithson, president of the Yorkshire Northern Land Values League.

In the course of his address Mr. MacLaren said the working man of to-day was beginning to ask questions. In a natural state God provided every living creature, whether man or brute, with a home. No child was born on to this earth without a right, a personal right, to liberty, to food, to clothing, and to home.

The cause of the trouble was a faulty distribution of God's gifts to the community. Society was asking for a leader, thundering for some new vision. It was not that men were irreligious; but they did not consider that "religion" would relieve the congestion in those overcrowded areas in our towns. "You cannot hope to have men and women religious in the true sense of the word as long as they are constantly distracted with the curse of poverty," declared the speaker.

Referring to the work of Mr. Henry George, the leader of the land values movement, Mr. MacLaren pointed out that, though Mr. George's book on the subject, "Progress and Poverty," was written so many years ago, yet it was more applicable to present conditions than it was then, because "those who monopolize the soil must of necessity become more powerful and dominate the structure of society, and the worker who has no land monopoly becomes disinherited, not by God's law, but by man-made laws."

In concluding, Mr. MacLaren made a forcible appeal "You have wars because economic injustice is dominant," he said. "Wars will not cease, science will continue to become a fiend in the laboratory until the minds of men come back again to fundamental truths. A clear understanding of the land question will lead to a clearer understanding of every economic question which absorbs the interests of politicians of to-day."

After the address questions were submitted by members of the audience bearing on the land question, and these were dealt with at length by Mr. MacLaren.

## PARLIAMENTARY DEBATES

### RATING OF LAND VALUES (No. 2) BILL

15th April

**Sir John Simon** : I beg to move, "That leave be given to bring in a Bill to provide for the valuation of land and for the rating of land values and other purposes connected therewith."

The present system of rating is one which discourages development and handicaps building, and at the same time it often fails to secure for the community that contribution which ought to be made from land value created by the efforts of the community as a whole, and particularly by the expenditure of money out of the rates. The object of the Bill, therefore, is to encourage building and improvements by relieving those who undertake them in the future from the burden of the additional rates caused thereby and further to introduce a system of valuation which would enable a proper contribution to be secured from land values.

There are a number of cases in which, under the present law, properties either escape valuation or rating altogether on the ground that they are vacant or derelict, or are rated on an assessment which is substantially less than the full annual value of the land, because the use to which they are at present being put is altogether inadequate, and the rent which is obtained for them bears no relation to the true value which would be realizable if the property were sold. We who support this Bill believe that it is unjust that these values, which are not due to the efforts or expenditure of any individual but are due to the activities and the expenditure of the community, should escape in whole or in part the burden of the rates which falls on other property, and the first effect of this Bill would be to set up a valuation which would secure that, in future, rating should be based on a sounder principle. We believe that this would not only be fair, but that it would in itself have a considerable effect in bringing land into use, in encouraging building, in promoting the production of houses, and thereby in reducing the level of the rates.

The present system is wrong because it operates as an extremely heavy tax upon production. It is sometimes supposed that though this is true in towns it is not true in relation to agricultural land. I should like to put before the House a very brief extract from a great authority, an agricultural witness whom I call, the Duke of Bedford. The Duke of Bedford, in a book which he wrote on the story of a great agricultural estate, stated as follows:—

"I have established near Woburn an experimental fruit farm. An ordinary arable field was converted during the autumn and winter of 1894 into a fruit garden by the employment of capital and labour. The land was duly planted with a valuable stock of fruit trees and bushes, and after a few months there came up—I confess to my amazement, for I did not foresee this result of my experiment—the overseer. The parish overseer said, 'The employment of capital has wrought a great change in this spot, and it is my duty to return the same and treble your rates.'"

The Duke of Bedford went on:

"Well, I was in search of experience in the matter of fruit farming, and I am now in a position to record an important result. It is this. If you invest capital in a fruit farm, your rates will be trebled before you have any chance of a return for your outlay."

Therefore, I submit that alike in agricultural and urban areas this Bill is proposing what is useful in removing this tax upon output. In the case of buildings and improvements that have been already completed, no doubt the mischief is done; but the Bill proposes that no future buildings or improvements shall be taken into account in assessing property for rating purposes. If this had been done before the War it might have been said that it created an unfair distinction between one class of persons and

another. But as between pre-War and post-War buildings and improvements no such injustice can arise, because the relief from the burden of rates which this Bill confers will not equal the additional cost of erecting buildings or carrying out improvements. It would have been better if the reform could have been carried out at the time of the Armistice, and the Bill proposes an adjustment for the intervening period.

The Bill proposes to exempt from rating all machinery which is not permanently attached to the property.

The annual value of the land is defined in the Bill to be 5 per cent of its capital selling value, and it is proposed that that should be assessed at the request of the rating authority by the Land Valuation Department of the Inland Revenue, the operations of which were so improvidently suspended last year. We contend that the two main proposals of this Bill taken together will give an immense stimulus to new building and development of every kind. To-day, a man who fails to develop his land or holds it up for an increased price hereafter is allowed to escape from the burden of rates. We only begin to punish him when he develops the land, and we punish him by rating him upon the money which he spends and the labour which he employs in development. Under this Bill, he would be rated upon the full value of the land, whether he developed it or not, but, if and when he develops it, he will pay no more rates upon the improvements and the buildings he sets up. It will have the effect of stimulating rebuilding and indeed will both force and encourage the removal of slums, because the slum owner will find that in any event he is rated upon his land value, and, if he sweeps away his slums and erects proper buildings, he will not have to pay any more rates.

In Greater New York where in the three years before the Tax Exemption Law on similar lines was brought into force in 1891, the total number of dwellings, the plans for which were submitted for filing, amounted to 34,323, and in less than three years after the change was made that number went up to 92,295, or nearly three times as many. For these reasons, I invite the House and all sections of the House to give me leave to introduce this Bill. It is a Bill, the principle of which has been affirmed by Members of all parties, and it is one which I trust will make some small contribution towards solving our present difficulties.

The House divided: Ayes, 244; Noes, 119.

A brief comment on the provisions of this Bill will be found on p. 75.

### ANOTHER MINISTERIAL DECLARATION.

Colonel Josiah C. Wedgwood, Chancellor of the Duchy of Lancaster, speaking at Dartford on 4th April, said that if the power, so long advocated both by the Labour and the Liberal Parties, to levy rates on land value, irrespective of whether the land were used or not, were given to local authorities as it had been in all our great Dominions, this question would be the most serious issue in all local elections. At present large suburban areas practically escaped taxation so long as they were unbuilt on, while the price of land was continually being enhanced by the expenditure of the ratepayers' money and the growth of the towns. Under the present system we get neither work nor houses. All we got was a heavier toll for landlords and lower wages caused by unemployment.—BIRMINGHAM POST report.

The resolution on the taxation and rating of land values submitted to the Annual Conference of the Independent Labour Party at York, 20th April, and reviewed in last month's LAND & LIBERTY, was adopted with a small amendment to the effect that in the event of any land being acquired by purchase, sporting-right value should be ignored.

### NOTES AND NEWS

Next month's issue will record the 30th Anniversary of LAND & LIBERTY, first published in June, 1894. Quite a number of readers have already recognised the occasion by sending us one or more new annual subscribers (4s. or \$1 a year post free). We take this opportunity of reminding others that an additional name on our mailing list will be appreciated as a special vote of confidence in the paper, and as an encouragement to those responsible for its appearance each month.

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We are glad to see our correspondents keeping busy with "letters to the Editor." In the course of a month we always accumulate a batch of clippings with many contributions to the Press that deserve more than a passing notice. In April the correspondents included C. A. Gardner, W. R. Lester, F. Skirrow, C. Wright, R. J. Rennie, S. J. Clapp, J. Caldwell and numerous others who used a pen-name. These letters appeared in the SOUTH WALES DAILY NEWS, THE OUTLOOK, YORKSHIRE POST, BIRMINGHAM GAZETTE, THE NEW AGE, THE ESTATES GAZETTE, ARDROSSAN HERALD, EDINBURGH EVENING NEWS, ISLINGTON AND HOLLOWAY PRESS, and other papers. There were many references to the opportunity provided by this year's Budget to introduce the Taxation of Land Values.

Correspondents are asked to cut their letters from the newspapers and send them to us ( $\frac{3}{4}$ d. stamp) for our records. Mention name and date of the paper.

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Presiding at a meeting of the Mutual Property Insurance Company (Limited) in London, 11th April, Colonel H. Day (chairman) remarked that if a plain, unvarnished statement of the housing conditions of the working classes of this country could be published in one document it would, he was certain, stagger humanity.

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At the declaration of the Armistice, said Mr. Aldridge, the shortage of houses was 500,000, and it was greater now. Nearly a quarter of a million houses were needed in Scotland. In England and Wales a million houses were unfit for human habitation.

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The monopoly value of land is created by the industry of the community. It belongs to the whole people and it is one of the aims of the Liberal Party to reclaim this value for the people by the taxation and rating of land values.—THE LIBERAL FLASHLIGHT, February, published by the Liberal Publication Department.

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It is only force of bitterly adverse circumstances that causes a man to sign the ordinary building lease contract under which he pays rent for the right to build a house which can never be his own, but which must inevitably become the property of the landlord who spends no money either on building the house or on compensating the poor devil who has built it. In considering taxation one discovers that land steadily increases in value to the owner by factors to which he contributes nothing. The value of landed property, whether it be a farm or a house or a factory, is made up of its natural qualities (soil, contour, climate, etc.), and its position in relation to a town, transport facilities, social amenities, etc. None of these is due to the efforts of the landowner: the value of his land is due partly to the efforts and partly to the needs of the community.—Mr. A. S. Comyns-Carr, K.C., M.P., in a special article on "Fortunes in Slums" in JOHN BULL, 26th April.

### BOOK RECEIVED

Henry George's **Progress and Poverty**. An abridgement of the Economic Principles, authorized by ANNA GEORGE DE MILLE. Harcourt Brace & Co., New York. Cloth bound, price \$1.