

## GEORGE CADBURY AND LAND VALUES

The following extracts from the *LIFE OF MR. GEORGE CADBURY*, by A. G. Gardiner, are given in the *LIBERATOR* (Auckland, N.Z.), of November, 1923:—

"He (Cadbury) denounced a government which . . . taxed the bread and sugar of the poor instead of the land values created by the community."

"But more than any subject in which he (Cadbury) hoped for action from the new government (Campbell-Bannerman's) he was concerned for land reform. Long experience had convinced him that the anomalies of the land system lay at the root of the social evils. His gift of Bournville to the public . . . was motivated by the desire to give the world an object lesson on the subject of land values and the relation of land to housing and similar problems. He showed how the evils of society sprang from the divorce of the people from healthy contact with and interest in the soil, and how the land had been filched from the community and its burdens transferred to industry . . . and asserted that the wounds of society would never be healed until the rights of the people in the soil were re-established."

Asked "what has Christianity to say about the enormous accumulation of wealth into a few hands," he replied, *inter alia*, "the remedy must be found in the passing of just laws, the most effective of which would be a tax on land values, so that most of the taxation of the country would come from the land." He said:—

"I am an advocate of the taxation of land values; of the appropriation by the nation of unearned increment . . . of the gradual acquisition by the State of all minerals below the surface, also of all monopolies that can be better administered by the community for the benefit of all."

Speaking of Bournville: "The sheer force of economic necessity was bringing people into the vicinity and must make the works the centre of a large population. If this inevitable development were left for exploitation by private interest, George Cadbury saw that the housing evils from which they had fled would reappear in a new setting—there would be fierce speculation in land in the neighbourhood, the values created by the presence of the works would be exploited by the speculator; the jerry-builder would crowd the soil with rows of mean houses; public houses would spring up at every corner; and at the end of all Bournville would be the centre of a new slum area hardly differing from those that had been left behind."

## PROGRESS AND POVERTY

### Abridged Edition

The *FAIRHOPE COURIER* in a review of the abridged edition of *PROGRESS AND POVERTY* says:—

To abridge such an admirable work as Henry George's *PROGRESS AND POVERTY* so as to retain its interest and clarity of expression would seem to have been a task about like gilding the sun or painting the rainbow, yet it has been done and well done by a daughter of Mr. George, Mrs. Anna George DeMille. And this new form of *PROGRESS AND POVERTY* has been published at such a low price that it can be used more liberally by the friends of the cause to which Henry George gave his life, in propagating the great fundamental principles therein enunciated. Mrs. DeMille has reduced *PROGRESS AND POVERTY* to a neat volume of about one-third, the size in pages of the original, retaining in full the eloquent closing chapter of the original: "The Central Truth" and "The Problem of Individual Life."

*PROGRESS AND POVERTY* (Abridged) is published, price \$1, by Harcourt Brace & Co., 383, Madison Avenue, New York. Copies can be obtained from *LAND & LIBERTY* at 4s. 6d. each, post free.

## MORE OPINIONS ON THE BUDGET

The restoration of the Land Valuation Department which Mr. Snowden proposes can hardly have been put forward as a bait to catch the Liberal votes: it is probably intended—as when Mr. Lloyd George initiated it in 1909—as an instrument of extortion, firstly, for the differential increase of land revenues, and secondly, as a means of rendering land ownership uncomfortable and unremunerative and so facilitating nationalization. The Radical chickens have come home to the Socialist poultry coop.—*WESTERN MAIL (Conservative)*, 30th April.

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Though he (Mr. Snowden) made it clear that expediency had impelled him to model his Budget upon lines which would justify these commendations, he appeared to apologize that only the peculiar circumstances under which the Government existed was responsible for his moderation. His proposal to revive the activities of the Land Valuation Department was implicit of the intention to carry out that policy of Taxation of Land Values to which he dedicated a very considerable portion of his career.—*TIMES (Conservative)*, 30th April.

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"The destruction of the valuation records machinery by the Conservative Government last year was a crime," said Mr. Lloyd George to the *DAILY NEWS* yesterday. "I congratulate the present Government on its pledge to undo that bad piece of work."—*DAILY NEWS*, 1st May.

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Mr. Snowden's Land Valuation Bill is to be a very short and simple measure, restoring the power, which was taken away from the Valuation Department of the Inland Revenue by the Finance Act of last year, to require persons disposing of land to communicate particulars of the transaction to the Department.

This information is vital to the imposition of a tax on land values, a proposal which is expected to be included in next year's Budget if the Labour Government is still in office.

Members of the Land Valuation group at Westminster do not seek the restoration of any of the other land clauses contained in Mr. Lloyd George's famous 1909 Budget. What they want is a simple tax on the full unimproved value of land. They welcome the abolition of the Inhabited House Duty, which is a tax on improvements, but some of them think that this reform should have been accompanied by a tax on land.—*Lobby Correspondent*, *DAILY NEWS (Liberal)*, 1st May.

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Mr. R. Strachan Gardiner, Secretary of the Central Landowners' Association, which represents owners of agricultural land, said yesterday that the Association considered that the proposal to reinstate the Valuation Department was entirely unnecessary and would involve the country in needless expenditure. . . . If this Department was started again it would presumably be with the intention of again attempting the taxation of land. The prospect of such taxation would undermine confidence in land as an investment, particularly in relation to the development of building land. . . . Agricultural landowners were definitely concerned with this question, as many of them owned land on the outskirts of towns.

Lord Dynevor, Chairman of the Land Union, expressed the view that it was unfortunate, now that confidence among private builders and investors in house property had to some extent been restored owing to the final abolition of the Lloyd George land taxes of 1909-10, that Mr. Snowden should have threatened a new imposition which could only result in spreading uncertainty in those industries connected with the development of land. . . . Notwithstanding the statements of supporters of the taxation of land values, builders' profits were rendered directly liable to tax, even where the value of the bare site of the land