

better investment than the expenditure upon the national valuation which is going through at the present moment. Let me tell you another thing we are doing. We are securing a special valuation, rather hurrying it up, a special valuation of typical towns and villages and areas in order to work out each and all of these schemes upon the basis of the valuation which we have secured. That is worth a cartload of theory. You can see, then, how it works in each individual case. Men now are not quite sure what the operation will be. You will then know, in typical cases, with actual figures before you, how it will work and how it will affect each interest.

I think we are right in securing these figures before we commit ourselves to any one particular scheme, and that is what we propose to do. Well, now, when that is done we hope to work out a practical scheme which, without any undue disturbance of the fortunes of individuals who are using their land properly, will lighten the burdens on the shoulders of the trader, the agriculturist, the industrial worker, assist in the provision of decent houses for the people, and emancipate the energies of industry and commerce from the fetters which now bind them. So much have I got to say on the question of the taxation of sites.

HOUSE OF COMMONS, MAY 14TH, 1914

"But we do intend that the taxation of site value shall henceforth form an integral part of the system of local taxation. That was what I meant by broadening the basis of taxation."

FRANK SMITH ON LAND AND LIBERTY

In a bracing little article in the *HERALD*, May 26th, Mr. Frank Smith, whose appeal at the Leeds Conference for an application of the Defence of the Realm Act to expedite land valuation was a pleasing feature of the meeting, says:—

It may seem a far cry from the Taxation of Land Values to Liberty, and yet the question, rightly understood, opens up one road, at least, out of the land of industrial and social bondage to liberty and life.

I make this statement because it is quite clear that men cannot be free so long as land, which is the foundation of all things, is held in the grip of private monopoly, and I desire, at the same time, to pay tribute to those who lead the land taxation movement, when I say that they have something greater and more far-reaching in view than a mere alteration in the method of taxation. They are pressing their demand because they believe that it will give freedom of access to the use of land, and open the road to a more complete freedom.

No one can live without land. Land is something that every man, woman, and child needs, just as much as air and sunshine; and as all would rise up to prevent the monopoly in private hands of air and sunshine, so all must rise up to break down the barriers that prevent the full use and enjoyment of land.

I suggest that the time is ripe for all forces making for freedom to get together on this question—the winning of the land for the people.

This question must be delivered from the paralysing influences of party politics. It is a social and industrial question at base, not a political question. And those who study the subject know that the effect of the taxation of land values will at once make for the destruction of the power of private monopoly.

It may not be that the taxation of land values will solve every social and industrial problem, but that it will make all other reforms easy is a fact that none can dispute.

THE LATE MR. JOHN WILSON OF BURRIAN, SANDAY, ORKNEY

We regret to record the loss, at the age of 74, of Mr. John Wilson, of Burrian, Northwall, Sanday, in the Orkney Isles, the author of an article that appeared in *THE SINGLE TAX*—the forerunner of *LAND VALUES*—of October, 1895, on Landlordism in relation to the Kelp industry, the principal part of which we reprint here. We understand that some concessions were allowed when certain particulars were brought to the personal knowledge of the landlord by Mr. Wilson, and the statistics should be read with those of later date that will be found in *LAND VALUES* of July, 1915; but Mr. Wilson has given us an effective description from actual experience of the conditions that had been referred to more than a century earlier by Adam Smith, in a passage which is quoted elsewhere in this issue.

Besides writing on several other subjects, Mr. Wilson gave valuable evidence before the Crofters' Commission on the uses that might be made of the land, and his statements were so clear and accurate as to earn a high compliment from Sheriff Brand. He was also an enthusiast for education, and it was largely due to his efforts that more convenient school accommodation was provided for the children within reasonable distance of their homes, and that satisfactory school attendance was maintained even through the winter. Using his fishing-boat as well as cultivating his croft, he acquired a knowledge of the coast even in his youth, and was hardly more than twenty years of age when his skill and local knowledge enabled him to pilot a large ship from a position of no small danger to a safe anchorage. He had an intimate acquaintance with the sea which was attributable not only to island life, but probably in some degree also to the Viking strain that is to be found in the descendants of the Norsemen who peopled the Orkneys in the early days. A keen reader of books and a large-hearted man, he had a genius for friendship, and his memory will be cherished by all who knew him. He married more than fifty years ago, and is survived by his widow and grown-up family, to whom we would tender our sympathy.

THE KELP QUESTION

A SCATHING EXPOSITION OF LANDLORD OPPRESSION

By a Crofter and Kelp Manufacturer in Sanday, Orkney

To the Editor of the *SINGLE TAX*

SIR.—The manufacture of Kelp is almost the only industry (outside of labouring their crofts) of the crofters and cottars in this island.

The material from which Kelp is manufactured is seaweed, known as tangle and ware. It is driven ashore by the gales and storms of winter and spring. The tangles are collected in winter and carried up and put in square piles the length of the tangle each way, always crossing each row at right angles, so that the air gets between them to dry them, and they stand in such piles till taken down to be burnt. It takes a great amount of labour to make Kelp from tangle alone as it will take about nearly 40 tons of the raw tangle as driven ashore to make one ton of Kelp when they are burnt.

The ware is the top of the tangles that ripen in early spring, and during that season is driven ashore sometimes in great quantities, and must be collected when fresh, and carted or carried up and spread thinly on the ground, and then it lies till it is dry on the upper side. It is then collected together and put up in small heaps so that the dry and the