

## THE GLASGOW CONFERENCE.

### THE FIRST CONFERENCE MEETING.

MONDAY, SEPTEMBER 11th.

A Conference to promote the Taxation of Land Values was held in Glasgow on Monday and Tuesday, 11th and 12th of September. The delegates assembled at 10.30 a.m. each day, the first day's meeting being held in the Concert Hall of the Glasgow Exhibition, and the second day's meeting in the Conference Hall in the same grounds.

Ex-Bailie Burt, J.P., Chairman of the Conference, presided on the 11th, but was unable to take the Chair on the 12th, and his place was taken by Mr. Alex. Mackendrick, President of the Scottish League for the Taxation of Land Values.

Among those who attended the meetings were the Lord Advocate. (Mr. Alex. Ure), Dr. J. Dundas White, M.P., Mr. J. C. Wedgwood, M.P., Mr. Charles E. Price, M.P., Mr. Joseph Fels, Mr. W. M. R. Pringle, M.P., Mr. H. A. Watt, M.P., Mr. John McCallum, M.P., Mr. Robert Munro, M.P., Mr. P. Wilson Raffan, M.P., and Mrs. Raffan, Mr. Richard McGhee, M.P., and Mrs. McGhee, Mr. Godfrey P. Collins, M.P., Provost Taylor, Clydebank; Bailie Alston, Glasgow; Sir George Green, Coun. C. H. Smithson, and Coun. Hey, Halifax; Mr. David Cassels, Mr. John Gordon, Mr. J. S. Neil, Mr. R. L. Outhwaite, Mr. Harry de Pass, Mr. A. Lumley, Mr. H. S. Murray, Mr. T. S. Binnie, Mr. W. J. Young, Mr. T. Stewart, Mr. and Mrs. G. B. Waddell, Mr. D. McLardy, Mr. and Mrs. John Paul, Mr. John Orr, Mr. C. J. Cawood, Mr. A. W. Madsen, Mr. S. J. Phillips, Mr. William Webster, Mr. A. W. Metcalfe, Mr. and Mrs. Norman McLennan, Mr. and Mrs. Alex. Mackendrick, ex-Bailie and Mrs. Peter Burt, Mr. and Mrs. James Busby, Mr. and Mrs. Wm. Reid, Mr. Ed. McHugh, Mr. C. E. Schroeder, Miss Anderson, Mr. Joseph Davison, Councillor Young, Inverness; Mr. Duncan McTavish, Mr. Isaac McKenzie, Mr. Taylor (Editor, HIGHLAND NEWS), Mr. John McTaggart, M. and Madame Georges Darien (Paris), Mrs. Johan Hansson (Sweden), Mr. L. P. and Mrs. Jacobs, Mr. H. Andrews and Mr. Jenkins (Melbourne), and Mr. Mervyn J. Stewart (New Zealand). A feature of the Conference was the large number of ladies attending.

The Chairman (Ex-Bailie Burt) in opening the first day's proceedings, explained that the last Conference in Glasgow with the object of promoting the Taxation of Land Values took place twelve years ago. They could claim that their question had made more progress than any other individual question. A Government was now in power which had made a start in the direction of their movement. The question of local rating had come forward also, and there could be no two opinions in regard to the injustice of the present system. Improvements put upon land in the shape of buildings were taxed up to the highest amount, and the burden must be adjusted so that industry would be relieved. Industrial unrest was showing that the producers of wealth were determined to have a larger share of that wealth, and this was natural and to be expected. It was difficult to see how that additional amount was to come out of the profits of industry. Landlordism had been taking far more than even its alleged services would justify. Fortunes were made, not by energy, by thrift, by foresight, or by

enterprise, but by owning the sites on which such qualities were exercised. They desired to get a portion of these funds for public purposes, not only for the sake of getting money, but in order to break the monopoly of land and increase opportunities for employment. He was well aware that some of the best intellects of the country would be devoted to plans for circumventing their movement. Every kind of tax would be proposed as an alternative to Land Value Taxation. Every other tax, however levied, could be shifted on to industry, and no good could result from any other change in taxation, but the change proposed by them. In conclusion, he wished to refer to some correspondence in the press in regard to the Executive of the Exhibition permitting a political meeting to be held in the building in which they were met. Although political, they were non-party. Like the Romans of old, they were all for the State and not for a party.

The Lord Advocate, in rising to move the first resolution, had a warm and sympathetic reception. He began by saying that the resolution which he was called on to propose asked the Government to hasten the valuation of land. It was not customary, nor indeed was it desirable, that one member of the Administration should in public bring pressure to bear on his colleague, in order to induce him to take any particular action. The inference to be drawn was that the Minister at whom the resolution was aimed had become backward. Such a thing was not true of Lloyd George. The Chancellor of the Exchequer was as eager to advance as they were. Bringing pressure to bear on him was like forcing an open door.

The resolution was in the following terms:—

"In view of the statement of the Chancellor of the Exchequer as to the Valuation of the Land, apart from improvements, being the necessary basis for the Reform of Local Taxation, this Conference urges the Government to hasten the completion of that valuation, and to make it public, so that at the earliest possible moment the Rating authorities of the country may be granted the power they have demanded, namely, to adopt the Value of Land as the Standard of Local Rating."

Continuing, the Lord Advocate said that valuation was a different thing now to what it was in the days of the Commonwealth. Then agriculture was our principal industry, and those busy industrial concerns which existed now were not only unknown, but undreamt of then. Valuation of land required considerable time and considerable care. In his judgment not too many heads should be devoted to this task. It destroyed the uniformity they wished to see, and it was equally undesirable that the valuation should be unduly hurried, as there would be complaints of scamped valuations. He would say let us not only have a good valuation, but let us seem to have a good valuation. Eager and anxious as he was to see the valuation concluded, he should be sorry indeed to think that hurry or scamped work should be laid to their charge. It would end in far more delay, uncertainty, and the definite postponement of the object which was so near to the hearts of those he was addressing. He was afraid they in Scotland—many of them Radicals—were a very cautious, steady, slow-going race. To speak to them of hasty and ill-considered legislation—a phrase which had been dinned into their ears till they were sick of it during the last 18 months—was to speak to them in a language they did not comprehend. He knew no instance in the history of Scotland of hasty and ill-considered legislation. It was the awful slowness with which they proceeded in any direction that was the real danger which confronted them. He rejoiced that the question which so deeply interested them had substantially ceased to be a party question—that the rating on the basis

of the Value of Land had ceased to be a battle-cry for either of the two great political parties. He had always believed that it would be so in Scotland. He could not fail to remember that at a time when their political opponents seemed to him to be more concerned than they were at present about the dangerous advance, as they would call it, of Socialism, the Rating of Land Values was put forward by the most active and energetic men in the Tory party as a counterblast to Socialism. Nor could he forget the singularly able and cautiously expressed Report of the Minority of the Royal Commission upon Local Taxation, signed by men who, whatever else might be said about them, were unquestionably not pronounced party politicians. Every argument—so-called—then advanced by the majority against the report of the minority had been utterly and finally abandoned. It could scarcely be denied that the champions of Land Values Rating and Taxation scored heavily in the Budget. The pivot around which the Budget controversy turned was the Land Taxes of the Budget. It was a battle, however, which was won more from the study, than from the platform. He was glad to see that many of his friends—notably his honourable friend the Member for the Tradeston Division of Glasgow—had taken this into consideration, and were devoting themselves to helping on the study of the land question, for they derived no substantial aid from the Press of the country.

The Lord Advocate went on to state there were three means by which they might distribute the burden over the shoulders of the ratepayers. They might take the amount of advantage which the ratepayer derived from local services; or they might take as the standard, merely a man's ability to pay; or they might take the advantage which a man's land enjoyed owing to nothing which he did for it, and nothing which he spent upon it. After referring to the present system, Mr. Ure said it put a premium on every man making the worst possible use of the land. He pointed out the consequences of the present system, and said that one man was asked to contribute to the rates on the basis of the value mainly of his building—the work of his own hands, whereas another man in the same rating area was asked to contribute mainly upon the value of the land alone, a value which had come to him from nothing that he did, but because of the demands and expenditure of the community. A system such as that only required to be understood to be condemned. No man could defend the present system, and to be quite just, nobody sought now to defend it. The land reformers thought they had found a better system in the value of the land. They discarded the ability to pay, and they discarded the man's capital and income until they had discovered the source from which it was derived. If they found that the source of a man's income was from his toil alone, they would lay that on one side as wholly unsuitable as a basis to fix his contributions to the rates, but if they found that the source of the capital was the value of the land alone, they said, there was a suitable basis for distributing payment for local services which actually created the value of that land.

We say to a man, "what is the value of your land as between a willing seller and a willing buyer to-day," and when we get that, we have a basis for a just system of rating.

Objections—what were called practical objections—had been raised. We were told that it was impossible to find the value of land. Difficult or easy, valuations were being made, and it was not reasonable to maintain that a thing was impossible which was being done every day. Another objection to valuation was that we had been doing it already, and the Budget valuation would mean doing it a second time. It was true that land had been valued formerly, it had been done in the way he described along with the buildings. A third objection was that although it was done, the result would be arbitrary, uncertain, and a matter of opinion. This objection, if sound, would apply to

every rating system. The only objection that remained was that the value of some land would be so small—perhaps even a minus quantity—that it would be impossible to raise the money for local services, if we took the value of land alone. This objection was worthy of consideration, although neither they nor he knew of any land that had no value. They must "wait and see." Valuation was proceeding with frictionless ease.

In a reference to the Small Landholders (Scotland) Bill, Mr. Ure said that under this Bill tenants' improvements would not be rented, and as a consequence they would not be rated. On farms, however, where the landlords had made the improvements, these would be rented and be rated. This would mean that except our system be adopted, there would be two rating systems in the same country. Men would be found paying rates on the basis of land value alone, and on adjoining farms other men would be compelled to pay rates on the value of land and buildings combined. Except his fellow-countrymen had lost their sanity, the present system of rating would not survive the passing of the Small Landholders' Bill.

Dr. J. Dundas White, M.P., in seconding the resolution, said that it was to his mind couched in happy terms. It offered a direct challenge to the present system of rating and taxation, and it was a challenge that ought to be flung out. Even under expanding trade, they saw poverty and misery. Our present rating system was largely responsible for that. So long as land remained unused and undeveloped, those who held it were rate-free. That was why the country was too much "a pleasure ground for the rich," and too little "a treasure ground for the nation." Every facility was given to the withholding of land. They had a housing question, but if they began to build houses, as soon as they got them built, there would be a rate put on them of something over 4s. in the £. They wanted to encourage "home industries," but how were such industries encouraged now? As soon as a factory was built, the rates were put on; the better the building, the more there was to pay. Manufactures were checked at their very source. It did not only apply to buildings. The better and more modern the machinery was, the higher the valuation and the more there was to pay. Week after week, some of the finest sons and daughters of Scotland were leaving their shores. Every opportunity should be given to them to do the best for themselves anywhere on earth, but we wanted to increase opportunities for employment at home. Capital was going abroad for investment, and we wanted to give opportunities for investment here. This was a matter for our country districts, as well as for our towns. We want to encourage agriculture; we want to secure that the man who develops and improves his land shall not be penalised by rates on his improvements. Everyone engaged in any industry needed the same reform; the land question anywhere was the land question everywhere. The fundamental principle was, that those who developed industries ought to enjoy the fruits of their own industry, and those who held the resources of the country ought to pay on the value of these resources whether they used them or not. Some people said these were general principles, and as they were practical men they would like to know what we want. The answer was that we want a new standard of rating, and we want to untax the products of industry. They stood for untaxing, as well as taxing. Free Trade in building; free trade in agriculture. The nation that had led in the matter of free trade in the secondary processes of trade, should not be behind in promoting free trade in the primary processes of production. If we rate land whether used or not, it will be forced into use. When land is cheapened, rent will not cut so deeply into the wages of labour and the profits of trade. The emancipation of industry will come with this reform, which goes to the root of the matter. It was a mere assertion to say that the value of land was not equal to the amount required for local rates. They all knew that

valuations were not based on market prices, they were based on the use to which the land was put. Concluding Mr. White gave some instances of valuations and prices showing how such prices worked out at as much as 2,000 years' purchase based on the valuation for rating purposes.

Mr. John McCulloch, ex-M.P. for the St. Rollox Division of Glasgow, in a short speech supported the resolution.

Bailie Climie, Kilmarnock, said he would like to impress the Conference with the limitations of the Taxation of Land Values. To listen to the speeches would lead them to think that after the Taxation of Land Values would come the Millennium. The Taxation of Land Values would not improve the condition of the working classes, except they were organised.

The Chairman pointed out that Bailie Climie's remarks would be in order if discussing another resolution which would come on later.

Bailie Climie, in deference to the ruling of the Chairman, confined the remainder of his remarks to the question of speeding up the valuation. This he strongly supported.

Ex-Provost Keith Hamilton moved an amendment to the resolution. Instead of the words "be granted the power they have demanded, namely, to," he proposed to substitute the words "consider whether they can," making the latter part of the resolution to read, "consider whether they can adopt the Value of Land as the Standard of Local Rating."

This amendment was seconded by a gentleman in the body of the hall.

Mr. Raffan, M.P., pointed out that the resolution did not prevent Rating Bodies from "considering" as much as they liked, and as long as they liked. After their consideration, however, they would be met with the difficulty that they could not adopt the Value of Land as a standard for rating, except they were granted power from Parliament to do so. Glasgow, London, Liverpool, Manchester, Dublin, and Belfast had all declared in favour of this principle, and he had passed the stage for argument, or consideration.

The amendment was rejected.

Coun. Stirling Craig, Inverkeithing, gave some interesting facts about the value of land having risen round the district owing to the Naval Base being established at Rosyth. He represented a Tory Town Council that now believed in the Taxation of Land Values.

The resolution was thereafter put to the meeting and carried.

Mr. Josiah C. Wedgwood, M.P., moved the next resolution:—

"That this Conference heartily endorses the memorial on 'Land and Taxation Reform' presented to the Prime Minister and the Chancellor of the Exchequer on the 18th May, 1911, and signed by 173 Members of Parliament urging the Government to levy a Budget Tax on all Land Values, part of the revenue from which to be used for Education, Main Roads, Police, and Poor Relief, thus lessening the burden of the cost of such services, now borne by the local rates."

It was essential, if the first part of their policy was to be successful, that the second part should also be carried out. The value of the land of the houses of the merchant princes in Ayrshire was brought into existence by the people of Glasgow and other urban centres, so was the value of the sand hills over which golf was played. The present rating system had absolutely broken down. If we take the burden off the present ratepayer, we must get money from the value of land. The recommendation they made in the resolution was that the money to be found—the proposed £10,000,000 a year—by the Imperial Exchequer for the relief of local rates, should be collected by the Imperial Exchequer, because the services were of a National, and not a local character. At present, these local charges were crushing out industry, and they proposed to substitute a National levy, a tax on land values everywhere in town

and country. It was the only way they could secure redress for the different districts. Mr. Wedgwood quoted Mr. Henry Chaplin, Professor Marshall, and the Minority Report of the Royal Commission on Local Taxation, 1901, in support of his contention that no other adjustment of rates was possible than the one proposed. Mr. Chaplin had said that where rates were high, the landlord got less rent, and where low, he got more rent. Nobody in their senses wanted to readjust taxes in order to give a present to the landlord. It was for these reasons they wanted the valuation hurried up. Two years had elapsed since the Budget was passed. He did not complain of the way they had been carrying out the Valuation, but he thought the people were not going to wait three more years before another attack was made on our system of land monopoly.

Mr. J. McCallum, M.P., seconded the resolution. In support of it, he said that the land at one time belonged to the people, and they were robbed of it. They had not resorted to the Moral Law, and restored the land. All they had tried to do was to get home the thin end of the wedge. He had been astounded at the moderation of land reformers. They had a good cause and it would be advanced to a successful issue. The Housing question could only be settled by getting at the land.

Mr. R. L. Outhwaite moved to add the following words to the end of the resolution: "such tax to be levied forthwith on the landlord's valuation." He was not prepared to wait. We had won elections because people believed we had an immediate and practical proposal. Were we now to go back and say that we must wait three or four years before our principle could be put into operation? In accepting the landlord's valuation, we would be following the example of the Australasian Colonies. On behalf of millions of people now in utter distress, he moved his amendment.

Mr. Joseph Fels seconded. He had been accused of interfering in British politics, and of bringing in American capital to debauch the electors. He got the capital from the same source that most of the people in Great Britain got it, namely, from the land. In rising to support Mr. Outhwaite's amendment, the significant thing to him was the slowness with which we did things. He agreed with the Lord Advocate that the people of this country were slow and deliberate. Until the people wakened up there would be little chance of Parliament doing anything. Neither would we get any help from the Press, as the Press was managed from the Counting House.

Parish Councillor John Gordon continued the discussion, and quoted an Australian year-book to show that Mr. Outhwaite was wrong in what he had said about valuations in Australia. Mervyn J. Stewart said Mr. Gordon's quotations were all right, but the statements were made by members of a Government which had since disappeared.

Further discussion was adjourned till the following day.

#### THE SECOND CONFERENCE MEETING.

TUESDAY, SEPTEMBER 12th.

The Conference was resumed on Tuesday, 12th September, in the Conference Hall in the Palace of Industries of the Glasgow Exhibition. On opening the delegates were informed by the Chairman—Mr. Mackendrick—that Mr. Outhwaite had a statement to make with regard to his proposed amendment of the previous day.

Mr. Outhwaite intimated that on further consideration it was thought that in putting forward his amendment to the second resolution, they could only put a very bald statement, which would not have the same weight as a separate resolution. With the consent of the seconder—Mr. Fels—he would ask that the amendment should be withdrawn. The Arrangements Committee had agreed to allow an extra resolution to be put. This resolution had

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# LAND VALUES CONFERENCE.

GLASGOW, 9th to 12th SEPTEMBER, 1911.



P. Wilson Raffan, C.C., M.P.



James Dundas White, LL.D., M.P.



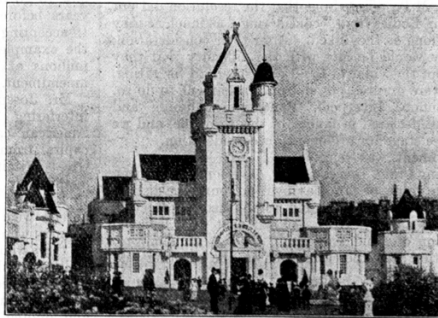
The Lord Advocate at the Conference.  
From left to right: James Busby, Lord Advocate, and Richard McGhee, M.P.



Alexander Ure, K.C., M.P.,  
Lord Advocate.



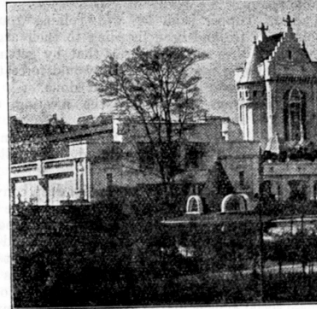
Josiah C. Wedgwood, M.P.



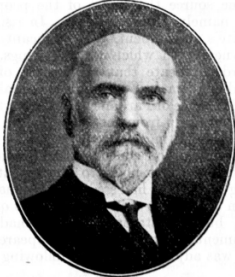
The Concert Hall of the Scottish Exhibition, the venue of the first Conference meeting.



Henry George.



The Palace of Industries of the Scottish Exhibition, the venue of the second Conference meeting.



Richard McGhee, M.P.



James Busby.



James Busby welcoming Dr. James White to the Conference.



Councillor C. H. Smithson.



John Paul.



been printed and circulated, and he would propose that it be adopted.

The Chairman then put the second resolution to the meeting as originally drafted, and it was carried unanimously.

Mr. R. L. Outhwaite proposed the additional resolution, which was as follows:—

"That this Conference views with grave concern the statement made by the Chancellor of the Exchequer that the Valuation will not be completed until 1914, and refuses to assent to the long delay which this would entail upon urgent reforms. This Conference, in view of the pledge of the Chancellor of the Exchequer to deal with the question of the relation of Imperial and Local Finance during the present Parliament, declares emphatically that this can only be satisfactorily carried out on the lines outlined in the preceding Resolutions. It therefore urges the Land Values Group in the House of Commons to take an early opportunity of again pressing on the Chancellor of the Exchequer the desirability of expediting the Budget Valuation, and if this is impracticable on present lines, to consider other methods which will more speedily accomplish the end in view. This Conference further pledges itself to resist strenuously and uncompromisingly any attempt to deal with the problem of Local and Imperial Taxation which ignores the rating and taxation of Land Values."

Mr. Outhwaite offered an explanation of why it was necessary to move the amendment and take the action he had taken the day before. He did not think that such a Conference should break up with the thought that all was well; that their arms might be laid aside to let things take their course. He thought the important thing to fix their eyes on was that a crisis was coming about in a short time. The Chancellor of the Exchequer had stated that the question of the relationship of local and Imperial taxation was going to be considered during the next session of Parliament. A Committee was appointed, which was sitting at the present time, and which was to furnish a report as to the lines on which this adjustment ought to be made. They were suggesting a method. The localities where money was most needed contained people who were poor and unable to meet the expenses. In West Ham they had to spend £150,000 from the rates in relief of the poor, whereas in the City of London they only spent £25,000. The land values in the City were about ten times the amount of those in West Ham. Land sold in the City at the rate of four million pounds per acre. The mass of the people did not live in that valuable area; three or four acres of which would be equal to the whole value of West Ham. By taking the burden of Education and Poor Relief off the rates, and financing them by an Imperial tax on land values, they brought about the adjustment that they desired. Giving local bodies power to rate land values would not affect the unfair distribution of the burden of rates for Education, Main Roads, and Poor Law. The Committee now sitting would report shortly, and the Chancellor of the Exchequer might say "yours is a good proposal," but we must wait till 1914 to get the Valuation. In the resolution they said they viewed with grave concern the statement that we have to wait till 1914. We called on the Land Values Group to urge the Chancellor of the Exchequer to hasten the Valuation. The important thing, however, was that if this speeding up was impossible, we might proceed, if necessary, on the basis of the owner's valuation. They were not going to be "spoofed" out of their great achievement so near accomplishment by a simple statement that the necessary valuation could not be completed before 1914. In accepting the owner's valuation they would only return to the original proposal of Lloyd George. They must break the monopoly of country land, or it was no use talking of solving the unemployment problem. It was only by a National tax that country land could be opened up, as no County Council would levy a tax on land values if the question were left to them.

Mr. Charles E. Price, M.P., said he had been asked only that very minute to second the resolution. The first part of the resolution expressed what was actually a fact; the Land Values Group in the House of Commons did view with grave concern the issue of the report by the Committee now sitting. Unless the men interested in the Taxation of Land Values exerted themselves, he thought they ran a great risk of being defeated in their object. They had not the slightest idea what view the Committee would take. The report might recommend a local income tax; it might approve of our position, or it might not. He would urge them to influence their M.P.'s to help them in the object they had in view. His sole object in rising to second the resolution was to warn them that they stood in a serious and dangerous position. When the Budget Clauses were being considered by the House of Commons, a Liberal M.P. said to him, "We have come to the parting of the ways." He replied, "What do you mean?" and the Liberal member replied "that they had 80 men pledged to oppose the land clauses." A meeting was at once called by him (Mr. Price) and it was only because of the influence they exerted then that the land clauses were allowed to stand. They should not wait until they got the report of the Committee, but should take action at once, and bring their influence to bear on the situation.

Captain Tupper, Cardiff, announced that he was a strike leader, and a convert to the Single Tax. He thought they had made a great mistake by not allying themselves with trades unionism in the recent upheavals.

The Chairman asked Captain Tupper to speak to the resolution.

Captain Tupper said he was coming round to the resolution. He had been listening to their arguments for urgency, and he wanted to say that by getting closer to the trade union movement, they would force the Government to do more than they had done.

The resolution was put to the meeting, and carried without any opposition.

Mr. Joseph Fels moved the fourth resolution—the third on the agenda as originally drafted. The following were the terms of the resolution:—

"That this Conference affirms its deep conviction that the existing deplorable condition of the people in regard to Bad Housing, Low Wages, and Unemployment in town and country is directly traceable to Land Monopoly, and is further aggravated by the present system of Taxation and Rating; emphatically declares its opinion that the only just and expedient method of removing these social evils is by the exemption of all improvements and all the processes of industry from the burden of Rates and Taxes, and the substitution of a direct Tax on the Value of all Land, a value which is entirely due to the Presence, Growth, and Industry of the people."

He thought this was the first resolution he had ever offered to a public meeting in his life. Very few in the audience, he felt sure, required a long speech to make them accept the truth of the resolution. A lot of talk had to be gone through in this country to get the people to do anything. As a part and parcel of his argument, he was going to tell them something that happened at the Unemployment Conference in Paris last year. Somehow, by some great mistake, he was appointed a delegate from some association, somewhere, to the International Conference in Paris. It was held in a famous hall, and was presided over by a famous man. The Conference was divided into three sections, and it took three days to get through with the business. First, they had statistics. These were thought to be necessary in order to prove that we had unemployment. Second, they had Labour Exchanges, and then there was Insurance against Unemployment. It was his duty to sit out the three days, and he did it. There were a certain number of people with one eye out of employment, and another amount with no eyes at all. In addition, there were some people

who had no work, and as a consequence, were out of employment. The second day they had Labour Exchanges. A man was not to get married or divorced without the help of a Labour Exchange. The man who believed in Labour Exchanges was worse than "Sancho Panza." Labour Exchanges transferred a man out of a job into a job that some other unemployed man might have got if it had not been for the Labour Exchange. Not one of these institutions could create a job for any man anywhere on earth. He offered a reward for anyone who could prove that Labour Exchanges had ever created a job. In regard to Insurance, when he heard that mentioned, he knew "there was a nigger in the wood pile." He was sure he saw a well-known insurance man who had opened a department for insurance against unemployment. Twenty per cent. of the land of Great Britain was put to a good use, and if other twenty per cent. could be forced into use we could wipe out unemployment. No planter in the South would return to chattel slavery, as he could get labour cheaper under a system of land monopoly. We desired to put taxes on land values, but we could not do so without taking taxes off something else. That should be emphasised. It was necessary to appeal to the business man. He was rather a dull institution, and required shaking up a bit.

Mr. P. Wilson Raffan, M.P., secretary of the Land Values Group in the House of Commons, seconded. There was a special reason, he said, why Henry George found his response in Glasgow and why the movement should be stronger in their city than elsewhere, for nowhere, so far as he knew, was the case against landlordism stronger than in Glasgow; nowhere were the terrible effects of the landlord system more visible than they were around them here in Glasgow. Deer forests in the Highlands and the frightful land laws in Connemara and Galway had driven tens of thousands of people into Glasgow to escape landlordism. It would be humorous if it were not so tragic. He drew a black picture of the evils of overcrowding in Glasgow. True, he said, they had charitable and philanthropic men in Glasgow who wished to see an end made of all those things; but all their charities would never move the problem a bit unless they got down to foundation principles, and got the land of Glasgow for the use of the people.

Baillie Alston, Glasgow, proposed to amend the resolution to read that bad housing, low wages and unemployment were "to a large extent" and not "directly" traceable to land monopoly, and that the Taxation of Land Values was "a just and expedient method of helping to remove" the evils, and not "the only method of removing" them. He did so in no hostile spirit. He sincerely wished that the main purpose of the resolution would be carried into effect. He wished to keep the door open, for he believed there were other things than land monopoly to be dealt with before the problem was solved.

Mr. J. S. Taylor, Glasgow, seconded, and the amendment was supported by Councillor Hunter, Saltcoats, who said that when he saw the sheep and deer, he said "Up, guards, and at them." Private property in land was only one of many evils with which they had to deal.

Mr. John Paul, speaking for the resolution as it stood, said all monopolies rested on the bottom of monopoly. If we disturbed the bottom monopoly, we would disturb all the other monopolies. Henry George had pointed out that by disturbing the other monopolies first, we would strengthen land monopoly. The strength of the extreme demand would determine the concession which the politician would make.

The Taxation of Land Values was the speediest and gentlest means to solve the bottom land problem. If any watering down of the resolution was to take place, it should be outside of their Conference. How could we revive village life in the teeth of the land monopoly of the country districts? It would be as impossible to solve these rural problems, as to solve the town problems while land mono-

poly remained. In little places where people thought there was no land question, land rose from 16s. to £14 per acre per annum when wanted for some public purpose. We would call on the landlords to pay taxation and local rates on the market value. The value to the user should be good enough also for the rate collector. He held the terms of the resolution to be absolutely true. They should stand for the pure doctrine of the land for the people, by the straight Taxation of Land Values.

Mr. Norman McLennan, Annan, said before Baillie Alston's amendment went to the vote, he should like to put a point to the Conference. He was glad to see our friend from South Wales (Captain Tupper) come forward and speak for the Trades Unionists. His point was one that Trades Unionists were apt to forget. Were the resources of this country equal to the support of the people of the country? It was an absolute necessity that we must take our sustenance from the land of the country we inhabited. Men were speeded up to work for employers because other men were at the gate seeking their jobs. If these men could be removed from the gates by opening up other jobs for them, the question the Trades Unions had in hand would be solved. The resolution aimed at opening up land for employment, and solving the problems of work and wages.

Councillor James Stewart, Glasgow, supported the amendment. He believed in a full Land Values Tax of 20s. in the £1, but did not believe that the problems of unemployment, housing, &c., would be solved by having that. So long as they had wealthy men who could afford to pay high prices for land, we would not get the people put back on the land.

Answering an interruption by Mr. R. McGhee, M.P., as to what he would like the Corporation to do, Councillor Stewart said he would have much pleasure in telling the Corporation what he would like. He would like the Corporation to build houses of three or four rooms, to be let to the working classes at rents which they could afford.

Mr. Richard McGhee said that Councillor Stewart wanted the Corporation to buy land at monopoly prices, pay for the buildings, and then let them to the poor at a loss. That was not a solution of the Housing Question. The scheme proposed by the promoters of the Conference would do two things. It would bring down the value of land, enable houses to be built at cheaper prices, and let at lower rents, but it would do something more. It would enable the people to get higher wages, and they could then afford to pay for housing accommodation. The present standard of wages was subsistence; their standard was production. If we imprisoned all the other robbers, the great robber—land monopoly—would take all that was left. On the Great Northern Railway in Ireland, platelayers used to work for 14s. per week. In 27 years they got a rise of 2s., but on visiting some of these people he found that the goods they purchased, and the house rents they paid, had increased by three times the 2s. These men had applied for a rise of 4s. per week, which they did not get. The demand was modified to 2s. After four years of arbitration, the men with a long service record got 6d., and those with short service got nothing. Profits on the railway had not risen. Every ton of steel for plates or locomotives contributed about 10s. in Mining Royalties. Trades Unionism was helpless under such conditions. As for capital, it came from land, and labour could produce capital, if land were free.

Alderman McWalter, Dublin, rose to continue the debate amidst cries of vote. He said he would only delay them for a minute. After all, the more consideration they gave to a question, the more importance would be attached to their decisions. He did not wish to commit himself to the sweeping statement that the Taxation of Land Values was the only just and expedient method. It was enough to say that the Taxation of Land Values was desirable.

Mr. E. McHugh, Cardiff, gave some instances of the money

of landlordism in Cardiff. The founder of Jarrow had been refused land, except on payment of an annual payment equal to its freehold value. If a library was wanted in Cardiff, they would require to encroach on the cemetery for a site. Even if Bailie Alston wanted a site for an engineering shop, the Marquis of Bute could force him to use the graveyard. Some speakers said they wanted more than the Single Taxers. Well, he wanted all, and if you took all from anything, there was nothing left.

The amendment, on being put to the meeting, was defeated by a large majority, and Bailie Alston expressed the hope that the resolution on being put would be passed with unanimity. On the Chairman putting the resolution to the meeting, one hand was held up against it.

M. Darien, Paris, said a League for the Single Tax had been started in Paris, to advocate the principles of Henry George, and he brought the greetings of the members. They were one at heart with them, and admired the courage, clear-sightedness, and energy with which they in Britain were waging that war against privilege and monopoly. The movement had now become international, and none deserved better to do so.

Mr. Fels said that in the opinion of their colleagues in the various European and American countries, they had arrived at a point where an international conference on the Single Tax was most desirable. He read a congratulatory message from the Economic Freedom League in Stockholm, the Single Tax Society of Sweden.

Votes of thanks were awarded to the Exhibition Executive, the Corporation, and the Arrangements Committee, and the Conference concluded by singing the chorus of the "Land Song."

#### MUNICIPAL RECEPTION TO THE DELEGATES.

On the invitation of the Lord Provost and Corporation of the city a reception was accorded in the evening to the delegates in the City Chambers. About a thousand guests were present, many prominent citizens accepting the invitation in addition to the delegates. Lord Provost Sir Archibald M'Innes Shaw was unavoidably absent, and the numerous guests were received in the Satinwood Salon by Bailie Archibald Campbell, the Senior Magistrate, who was accompanied by Bailies Miller, Alston, Sloan, Young, and M'Millan, and Councillor P. G. Stewart. After an hour's promenade of the corridors, which were beautifully decorated, the guests assembled in the Banqueting Hall, where a formal welcome was accorded them by Bailie Campbell. Light refreshments were served in handsome side rooms throughout the evening. Amongst others present were Sir George Green, Dr. J. Dundas White, M.P., Mr. J. C. Wedgwood, M.P., Mr. John McCallum, M.P., Mr. Chas. E. Price, M.P., Mr. P. Wilson Raffan, M.P., Mr. Robert Munro, M.P., Dr. O'Neill, M.P., and Mr. Godfrey P. Collins, M.P. Bailie Campbell, in extending a welcome to the delegates, took occasion to refer to the far-reaching importance of the Conference, and to the valuable part which Glasgow had played in the advocacy of their movement. Brief addresses were also delivered by Dr. Dundas White, ex-Bailie Burt, and Mr. Joseph Fels, each of whom expressed the indebtedness of the delegates to the Corporation for their kindness and hospitality. In the course of the evening a delightful programme of music was supplied by Millar Junior's Orchestra and Golan E. Hoole's Choir.

#### SOCIAL GATHERING OF DELEGATES, SATURDAY, 9th SEPTEMBER.

##### PRESENTATION TO MR. AND MRS. JOHN PAUL.

In connection with the Conference, the Scottish League convened a Social Gathering in the Charing Cross Halls, Glasgow, on Saturday evening, 9th September.

The guests of the evening were Mr. and Mrs. John Paul.

The President of the League, Mr. Alexander Mackendrick, occupied the chair. There was a large attendance of delegates to the Conference, members of the League, and friends.

After doing full justice to the usual Glasgow tea, which is a feature of the Scottish League's social functions, the gathering assembled in the large hall.

Mr. and Mrs. Crompton Llewelyn Davies, who had been invited to the Social, were unfortunately unable to attend, and sent a message of goodwill in the following letter:—  
"To our deep regret we must lose the pleasure of being with you on Saturday, and at the Conference. We thank the League sincerely for their most kind invitation. It would have been a great pleasure to meet all our friends, and above all we should have been happy in joining with the many others in giving an affectionate welcome to John Paul on such a joyful and memorable occasion, where he has done such splendid work which will always be memorable. May that work continue to bear good fruit, is our confident hope, and may he be happy for many years in the consciousness of it and of the loyal affection of his friends, and with the love and support of his wife, to whom we send our hearty greetings and welcome."

A large number of letters bearing apologies and greetings couched in similar terms were received from friends who were unable to be present.

The Chairman, in a brief speech, welcomed the guests of the evening, and eulogised the work which Mr. Paul had been able to accomplish in the movement. He wished long life and prosperity to him and Mrs. Paul, who, as they all knew, was as sincere and convinced a single taxer as any in the room. He congratulated them both on an ideal life-partnership.

Mr. David Cassels, treasurer of the League, in a speech reminiscent of the various episodes and "land marks" in the Glasgow movement, said he had been asked to make presentations to both Mr. and Mrs. Paul. This he declared was to him a very pleasant duty. He had known Mr. Paul and worked with him since the inauguration of the Scottish League, and had taken part with him in the various developments which had had such good results.

The presentation to Mr. Paul was a cheque for £70 and a handsome timepiece, to both which he presented with pleasure and goodwill on behalf of co-workers and friends all over the country. Mrs. Paul was presented with a gold pendant, which was placed in her hands by Mr. Chas. H. Smithson in one of the sweet and complimentary speeches he appears to have at command for such an occasion.

Mr. Paul suitably replied. He had, he said, prepared quite a speech for the occasion, but had unfortunately forgotten what it was about. He devoted his remarks to a brief review of the genesis and growth of the movement, paying an eloquent tribute to the effective work carried on by well equipped enthusiasts in every part of the field, often at considerable sacrifice of time and leisure. If it were not for the constant co-operation of such spirits it would be impossible for us to speak of the movement as we know it to-day. He could only thank his friends and the meeting for this very generous expression of their goodwill. He thanked them as well on his wife's behalf. He believed he had done some wise things in his life, but the wisest he had ever done was to get married. His wife and he could work together in the promotion of the cause they had all so much at heart.

Further speeches from Messrs. Peter Burt, Joseph Fels, Dr. Dundas White, M.P., John McCallum, M.P., Sir George Green, Dr. Devon and Norman McLennan, brought a most successful evening to a close.