

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—Henry George.

THE PRIME MINISTER AND THE SINGLE TAX.

I have at this moment no authority, and if I have no authority certainly nobody else has or can claim to have, to announce the policy or the projects of the Government in regard to land. That policy will be announced after, and not before, it has been considered and approved by the Cabinet as a whole. One thing, of course, I will say, as it seems necessary to repeat what I have said already in the House of Commons, and that is that, whatever the proposals of the Government may be, they will not embrace what is called the policy of the single tax—which, to my knowledge, has not a single supporter in the present Cabinet—and which, in my opinion, and, I believe, in the unanimous opinion of my colleagues, also, by singling out for the purpose of bearing the whole burden of taxation the land to the exclusion and relief of all other forms of property, is consistent neither with justice nor with expediency.—The Right Hon. H. H. ASQUITH at Ladybank, 5th October, 1911.

In the Budget of 1909 the Government was attacked for "singling out land" for special taxation. The Prime Minister took exception to this phrase, and explained on several occasions that the Government were not putting taxation on land, but on the *value* of land which was created and maintained by the community as a whole. This, the Taxation of Land Values, and not the taxation of land, is the Single Tax principle; and the policy of the Single Taxers now, and at any time, is to secure for the revenue of the State as much of these publicly earned land values as the public sentiment in favour of the policy will justify. The Single Taxer's head is not in the air, and if his dream is of a time when full economic freedom will prevail, when Mother Earth will no longer be held in bondage, it is a dream which stands out in sharp contrast to the emptiness of a hand-to-mouth political philosophy which can offer no definite lead, nor give inspiration to an awakened and restless democracy.

The Single Taxer while holding to his ideal of industrial emancipation is sane enough to know, for he has been taught by long years of experience, that he must hasten slowly within the domain of practical politics. As a politician he is out for the Taxation of Land Values, not so much for revenue, but as a means of opening up the natural opportunities to industry and establishing the right of all to use the land. The solution of every social problem is rendered impossible by the persistence of poverty due to the power of landowners either to enforce the payment of high rents or withhold land

altogether from use. In the Taxation of Land Values the Single Taxer offers the remedy and necessarily leaves it to public opinion to decide to what extent that remedy shall be adopted. His place in public life is simply to proclaim in season and out of season the truth that the land belongs to the people, that the rent or value of land apart from the value of improvements should be taken in taxation for public purposes, and that industry, the work of man's hands, should be entirely relieved of the burden it now unjustly bears.

The repudiation of the Single Tax by the Prime Minister and other Liberals means nothing. It leaves the practical steps toward that policy supreme in the Liberal programme, for the party is pledged to the hilt to the Rating and Taxation of Land Values and the corresponding abolition of rates and taxes on improvements and industry. The Single Tax philosophy provides all the arguments for every instalment of the Taxation of Land Values, no matter what may be said to the contrary by panic stricken politicians, and the Single Taxers have taken their part, which is freely acknowledged to be no mean service, in making the Taxation of Land Values an issue in politics.

Twenty years ago, in co-operation with the Glasgow Town Council, they brought the question out of the region of academic discussion into the field of municipal affairs. In due time, after years of hard pioneer work up and down the country, Bills for the Rating of Land Values were brought into the House of Commons. Second Readings were carried, even while the Conservatives were in power, and finally in 1908 the Land Values (Scotland) Bill, which narrowed the issue to valuation only, was passed by its Third Reading in the House of Commons by a majority of 218 votes. The Lords mutilated the Bill past recognition by its friends. Baffled in this direction the Single Taxers turned their eyes in the direction of the Budget. A successful speaking campaign was carried out, special explanatory literature was published and circulated, and 250 Members of Parliament petitioned the Government in favour of a tax on Land Values to be included in the 1909 Budget. A Budget was introduced embodying in its land clauses among other proposals, not a direct tax on the value of land, but certain so-called "land value duties," which necessitated the complete valuation of land apart from improvements. The valuation was hailed by Single Taxers as the first step in bringing about reform in rating and taxation, and the land clauses as a whole aroused the greatest enthusiasm throughout the country. The House of Lords rejected the Budget and thereby brought about their own destruction. This is the story of the results of Single Tax propaganda, although it suits the convenience of some people to ignore it.

Mr. Asquith is one of the few outstanding Liberals, who in the bleakest days of the movement for the Taxation of Land Values gave it a prominence which encouraged the Single Taxers to guide and advance the policy in the Liberal Party.

Speaking at Tayport, East Fife, on the 14th October, 1898, he said:—

How are all these great improvements in our social and municipal life which we have witnessed during the past generation, how, and at whose instance have they been effected? They have been effected by the representatives of the ratepayers, and they have been carried out at the cost of the occupiers of houses and land. But, gentlemen, who in the long run has benefited, and will continue to benefit by them? Those who have contributed little or nothing to the cost—the owners of the ground. I am convinced that the next great step in the direction of a larger and better municipal life will be in the opening up, as justice and reason requires for the benefit of the community, of the hitherto untried source of taxation—a form of taxation which no one can assert to be inequitable, because it simply imposes the burden upon those with whom the benefit will ultimately rest. I trust, therefore, that in the years that are before us, we of the Liberal party will, with increased vigilance, ventilate this great question, accumulate as we can, by inquiry and by personal experience, the facts which bear on, and which form the foundation of the demand, so that if when we are again entrusted with the control of legislation, and with the management of the affairs of the country, we may be able to submit to Parliament a well-considered scheme which will free our municipalities from the trammels under which they at present act, and which will open an avenue to a new source of social and industrial development.

This is a perfectly clear and convincing exposition of fundamental principles to which every Single Taxer subscribes. All that is wanting about it is the fulfilment of the promise of the Liberal party to submit to Parliament the well considered scheme which was to bring a measure of freedom to the municipal life of the country, and an authoritative declaration of the Liberal party's intentions is long overdue. Such a scheme is embodied in the Land and Taxation Reform Memorial presented on the 18th May, 1911, by the Land Values Group in the House of Commons to the Prime Minister and the Chancellor of the Exchequer, and favourably received by them. This Memorial was signed by 173 Members of Parliament. It has been duly considered and approved by the National Liberal Federation, the Scottish Liberal Council, the Yorkshire Liberal Federation, the Council of the London League of Young Liberals, as well as by scores and hundreds of Liberal organisations whose devotion to the party cannot be, and is not in question. The municipal agitation for the Rating of Land Values; the numerous national conferences on the question; the 1909 Budget land clauses; the unwavering and solid support by the great Liberal organisations; the Memorial; North-West Norfolk, Holmfirth, and Hanley

by-elections, are the events in chronological sequence, which can be claimed by the Single Taxers of the country as the milestones they have erected on their way to legislation on the Taxation of Land Values.

Such are the credentials of the Single Taxer, which no amount of repudiation can destroy. He has lived on repudiation these past twenty years and has become case-hardened. He has made the question of the Taxation of Land Values what it is to-day, and even now it is his knowledge, his literature, his organisation, his time, his devotion, and his money, which are depended upon for maintaining the agitation for this too-long delayed instalment of social justice.

In the recent victories of North-West Norfolk and Hanley, which lifted the Taxation of Land Values into the greatest prominence, some foolish and designing press scribes saw, and made others believe they saw, the imminence of a Single Tax of 20s. in the £ on Land Values. Some of them tried their prentice hand at figures, and proved to their own satisfaction that it meant 40s. in the £ or more, and that the Government were seriously debating and were at loggerheads on such a policy. The advent of Mr. Lloyd George's Land Inquiry Committee lent colour to these speculations, and a spasm of fear, real and affected, ran through the Liberal ranks. At once it became fashionable to decry and to denounce the Single Tax. One enterprising vendor of political opinion on the subject, a subordinate member of the Government, declared he had word from Mr. Lloyd George to the effect that he (Mr. George) never had been a Single Taxer and never would be one, and as we go to press the echoes of these panic stricken politicians can be heard from various parts of the country.

To the Single Taxer all this makes very excellent reading. At times his subject is a dry one, and this shaking of the dry bones in Liberalism, the "repudiation" included, is part of his triumph. When the Prime Minister has to denounce the Single Tax policy—whatever he may mean by it—in measured terms to keep his Parliamentary forces together, we are well assured that the policy is one to be reckoned with. Other people may be labouring under delusions, but the Single Taxer is in politics for first steps first. He is for the Taxation of Land Values and the untaxing of industry, and is quite content to leave the men of the future to solve their own problems. The removing of all State and municipal burdens from industry to Land Values is the ideal of the Single Taxer, but what he is asking for, and working for in politics to-day, is the long promised and too long delayed measure of Land Values Taxation which the Prime Minister and the Liberal party are fully pledged to carry.