

to bring the landlord within the rating scheme on the full value of his land, whether in full use or held idle, there will be more holdings offered than applicants for them.

The meetings held during May include Camlachie, Whitevale Street, Whitehills Street, Partick Cross, Alexandra Park, Springburn, Langside Road, and Renfrew. The speakers were Messrs. Mungo Fairley, Douglas Macdonald, Andrew McLaren, Ex-Bailie Burt, Councillor Shanks, Graham Cassels, R. Cassels, and James Busby.

A debate has been arranged between Mr. Guy Aldred and Mr. Andrew McLaren for July 4th.

Mr. Mungo Fairley addressed the United Irish League at Bo'ness.

JAMES BUSBY, Secretary.

TWENTY-SECOND ANNUAL REPORT OF THE SCOTTISH LEAGUE FOR THE TAXATION OF LAND VALUES.

The Executive feel no hesitation in presenting this report as evidence that the movement in Scotland has during the past year taken its full share of the work, and that the cause has made substantial progress. Recognising that a considerable time must elapse before the valuation can be adjusted for rating purposes the Executive have devoted their attention to promoting the Land Values (Scotland) Bill, introduced by Dr. Dundas White, M.P., during the Session of 1912, and again this year. A copy of the Bill, with Dr. Dundas White's notes thereon, was sent to all the assessing bodies in Scotland—1,200—and to 1,700 political and industrial bodies in Scotland, asking them to forward a resolution to the members of the Government and to the Members of Parliament for the constituency.

The circulation of literature of all kinds has been, as in former years, very large. It is difficult to estimate fully the amount circulated, but including books, pamphlets, manifestoes, and leaflets of various kinds there have been some 350,000 separate publications issued from the League's offices, of which nearly 20,000 have been sent by post. This work is taken much account of by some of our critics. Added to this the League has posted to members and subscribers and by means of a free list over 20,000 copies of LAND VALUES during the year. This part of the propaganda, considering the means at our disposal, has been exceedingly well maintained.

There has been, as in former years, an active press propaganda in many newspapers. This work has been increasingly difficult during recent years, owing to the leading newspapers in Scotland not giving freely space to discuss the Single Tax principle. From time to time, however, letters and articles appear from the pens of members of the League. In this respect the League is very well equipped. The outstanding items of press propaganda were the discussions which took place in the columns of the SCOTSMAN during the Mid-Lothian Campaign, and a discussion which we had in the columns of the Glasgow FORWARD. The SCOTSMAN devoted an average of three columns a day for three weeks to articles and letters, and the correspondence in FORWARD lasted seven weeks. It is needless to mention names, as there are few members of the Executive who do not take part in this interesting work.

A good deal of active work was done in the municipal field on the rating of land values. Beginning with the acceptance of Bailie James Alston's motion on January 25th, and ex-Bailie Battersby's motion on February 1st, the question was once more brought definitely before the rating authorities of the country. The Corporation appealed to 2,000 rating authorities to assist in petitioning the Government for power to rate on the basis of land

values. This appeal was fairly well responded to, and the terms of the petition will be found in the April issue of LAND VALUES, 1912. The League, as before stated, appealed to all the assessing bodies in Scotland—1,200—and had a good response, some 40 authorities agreeing to the terms of the appeal and forwarding the petition to the Government. This looks a small return, but the authorities responding represent a large proportion of the ratepayers of the country. It ought to be remarked that the municipal campaign, like the general campaign, lost in insistence through the afore-mentioned political work which was engaging the whole time and attention of Parliament. There is small doubt that once the rating of land values becomes a definite practical proposal, the local assessing bodies in Scotland will strongly support the proposal.

The League took part in three contested by-elections during the year. St. Rollox, where 29 meetings were held and 40,000 leaflets were circulated; in Hanley, where Mr. Outhwaite was returned in a bitterly-contested three-cornered fight; and in Mid-Lothian, where a great amount of useful work was done and 50,000 leaflets circulated.

The Political Economy Classes this year, as last year, have done good work, and borne good fruit. The Prize Competition Class, although noted in last year's report, comes into this year's work. The result was fairly satisfactory; eight essays were sent in, and six money prizes and two of books were given. The Executive appointed the two teachers, Mr. William Cassels and M. Wilson Paul, M.A., as examiners. In a brief report by Mr. Cassels in July LAND VALUES he said: "The papers demonstrated to the examiners that the power of PROGRESS AND POVERTY does not lie essentially in its economic teaching, but in its moral appeal. The moral appeal is always first, the wrong of existing inequalities, the wrong of ownership, the injustice of existing taxation."

This year, in addition to this class, four other classes were conducted; two in the class room of the League—teachers, Mr. William Cassels and Mr. Graham Cassels; a class in Maryhill—teacher, Mr. Alexander Little; and one by Mr. Alexander B. Mackay, in the Renwick Street U.F. Church. The students attending these classes numbered 120. There has also been a reading class in Bo'ness, under the direction of Mr. Tom Cant, M.A., which has done useful work. No better or more fruitful method of spreading the principles can be adopted.

In the general propaganda of the League's speakers a large number of meetings have been held among the branches of the United Irish League, and in this work the League's speakers have had great encouragement from Mr. J. O'D. Derrick, the Irish League organiser. This work has been mutually beneficial; many ardent Home Rulers now see that the taxation of land values is the fundamental principle of all social reform and betterment.

The general propaganda work of the year has been carried on with great activity. The three previous years were years in which large demonstrations and conferences were successfully carried out. In 1912 the work has been, for reasons already stated, confined largely to open-air meetings, and meetings in connection with Liberal, Labour, and other organisations. In all 200 such meetings were held. The speakers were Messrs. Burt, Mackendrick, Wm. Cassels, Graham Cassels, Robert Cassels, Wilson Paul, Douglas, Macdonald, McLaren, Mackay, Gordon, Munsie, Bell, Cameron, Muir, Hamilton, Shanks, Busby, and Harry de Pass. In addition, there have been a number of debates in which several of the above speakers have taken a part. Mr. Joseph Fels and Mr. W. R. Lester addressed a business men's meeting in the Merchant's House, and a public meeting in the Charing Cross Halls in September; both of these meetings were very successful. The Executive called a local conference on September 28th in the Union Halls, West Nile Street, to endorse the Land Values Memorial, and forward a resolution to the Government. The con-

ference was well attended, over 200 delegates attending from Liberal, Labour, Young Scots, and United Irish League Associations. After discussion, a resolution in the following terms was carried by 67 to 45 votes:—

That this conference cordially endorses the Memorial on Land and Taxation Reform presented to the Prime Minister and the Chancellor of the Exchequer on May 18th, 1911, and signed by 173 Members of Parliament, urging the Government to levy a budget tax on all land values to be applied, first towards the cost of education, main roads, police, and poor relief, thus lessening the burden of such services now borne by the local rate-payers; and secondly, in substitution for the remaining taxes resting upon the food of the people; and, further, this conference is of the opinion that the value of land is the proper basis for rating and taxation, and that the existing system which imposes the burden on industry and earnings constitutes a hindrance to social progress.

Dr. Dundas White further moved that the conference support the Land Values (Scotland) Bill, which was carried unanimously.

In all the work of the year the League has undertaken it has had the loyal support of the United Committee. The Committee has given the League in cash, in LAND VALUES and other literature some £345.

The special appeal for funds which the League made resulted in cash and promises of nearly £250. The sale of work which was carried out by Mrs. Mackendrick was very successful, having yielded £44. It has been suggested that this sale of work does not by any means exhaust the possibilities of this means of augmenting the resources of the League, and that equally good results can be secured in other parts of Glasgow if the necessary effort is forthcoming on the part of other members of the League.

The movement in foreign lands goes steadily ahead, but for anything like a full comprehensive idea of what is being done, the files of LAND VALUES must be consulted. It has been suggested that the great Budget Campaign has had the effect of concentrating the attention of foreign nations on the taxation and rating of land values; and the Budget, while somewhat disappointing in immediate results, has had a tremendous leavening effect abroad. Taken on the whole, the year's work of the League, of which this is but a very brief epitome, has been most successful, and ought, in view of the forthcoming policy of the Government on the land question, to encourage our members to increased efforts.

A Glasgow correspondent writes:—"We had a very good annual meeting of the League on the 11th April, everything going off very well; all present were enthusiastic over the progress the movement is making. Not the least interesting part of the proceedings was the recognition of the hold the movement is taking everywhere. In all countries the question seems to have awakened earnest men who are inspired by our gospel. The great Budget campaign has exercised a powerful influence in foreign lands which reacts on our efforts here."

EDINBURGH LEAGUE.

17, Dundas Street, Edinburgh.

At the annual Business Meeting of the Young Scots Society (Edinburgh Centre) held recently, the following resolution was unanimously passed:—"That this Society, while observing with great satisfaction the progress of the Land Valuation at present proceeding under the Finance Act of 1909, is of opinion (1) that the completion of the valuation should be expedited; (2) that local authorities should be empowered to levy rates on the basis of that

valuation; and (3) that as soon as the valuation is completed a Budget Tax should be levied on all land values."

A resolution in similar terms was also unanimously passed at the Annual Business Meeting of the St. Stephen's Ward Liberal Association, and ordered to be sent to the Chancellor of the Exchequer, the Town Clerk, and the three representatives of the Ward in the Town Council.

An important series of meetings to consider the Land Question is being held in the Young Scots Club, 4, West Richmond Street, on Thursday evenings, under the auspices of the Young Scots Society. The meetings are under the chairmanship of Mr. Peter Ross, M.A., B.Sc., a member of the League, and are being well attended. The following is a copy of the Syllabus:—

8th May.—The Social Problem a Land Problem (Historically). How the increasing divorce of the people from the Land in England Scotland, and Ireland has been accompanied by increasing want and destitution during the last 150 years.

Vide Russel Wallace's LAND NATIONALISATION, Lecky's EIGHTEENTH CENTURY, and Works on English Enclosures, etc.

15th May.—The Social Problem a Land Problem (Economically). The increasing productive power of Labour attended by increasing want on the part of the Workers. Definitions of "Wealth," "Capital," "Rent," "Wages," etc.

Vide PROGRESS AND POVERTY. Introduction and Book I, chaps. 1 and 2.

22nd May.—False Explanations of Political Economists lead to False Remedies and Wrong Ideas.

(A) Wages paid out of Capital (Wrong).

(B) The Malthusian Heresy.

Vide PROGRESS AND POVERTY. Book I, chaps. 3 to 5; Book II.

29th May.—The Land Problem in Ancient Rome.

5th June.—The Distribution of Wealth, Rent and Law of Rent, Interest and Law of Interest, Wages and Law of Wages. The Problem explained.

Vide PROGRESS AND POVERTY. Book III.

12th June.—The Effects of Material Progress upon the Distribution of Wealth.

Vide PROGRESS AND POVERTY. Books IV. and V.

19th June.—The Insufficiency of Remedies currently advocated.

Vide PROGRESS AND POVERTY. Book VI, chap. 1.

26th June.—The True Remedy, the Taxation of Land Values. The Justice of the Remedy.

Vide PROGRESS AND POVERTY. Book VI, chap. 2; Book VII, chaps. 1 and 2; Book VIII, chap. 3.

3rd July.—The Progress of the Land Reform Movement at Home. The result of the application of the principle of the Taxation of Land Values in New Zealand, Australia, and Canada. Discussion of the new Memorandum of Land Taxes sent to Prime Minister and Chancellor of Exchequer.

Vide Pamphlets of Taxation of Land Values Leagues and LAND VALUES (May Number).

10th July.—Common Objections to the Taxation of Land Values.

Vide PROGRESS AND POVERTY. Book VII, chaps. 3 to 5; Book VIII, chaps. 1, 2, and 4.

D. J. DOWNIE, Hon. Sec.

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