

UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES.

SIXTH ANNUAL REPORT—1st April, 1912—31st March, 1913.

In presenting its Sixth Annual Report and Statement of Accounts, the United Committee is able to congratulate all associated with the British movement for the Taxation of Land Values, upon another year of sound and lasting progress in the work of propaganda. The Committee speaks for this united movement, and accordingly this report covers a wide ground, including not only the immediate activities of the Committee but also the general agitation conducted by the various Leagues throughout the country. It was for the purpose of co-ordinating this agitation and of strengthening and assisting the Leagues that the United Committee was formed as a central and representative organisation. It works in the closest association with all the Leagues and at the same time seeks every opportunity to promote the taxation of land values in all parts of the Kingdom by means of meetings, demonstrations, literature distribution, press correspondence, &c. At its offices the monthly journal of the movement, **LAND VALUES**, is edited and published, while an unceasing and widespread press campaign is carried on through a business-like and active Press Bureau.

THE LEAGUES FOR THE TAXATION OF LAND VALUES.

The associated Leagues are as follows:—

English League for the Taxation of Land Values:

*376 and 377, Strand, London, W.C.: F. VERINDER, Secretary.

Scottish League for the Taxation of Land Values:

*67, West Nile Street, Glasgow: JAMES BUSBY, Secretary.

Manchester Land Values League:

*1, Princess Street, Albert Square, Manchester: ARTHUR H. WELLER, Secretary.

Yorkshire and Northern Land Values League:

*West Bar Chambers, 38, Boar Lane, Leeds: F. SKIRROW, Secretary.

Midland Land Values League:

*20, Cannon Street, Birmingham: CHAPMAN WRIGHT, Secretary.

Welsh League for the Taxation of Land Values:

*3, Pembroke Terrace, Cardiff: EUSTACE DAVIES and WM. REID, Secretaries.

Land Values Depot:

*113, Botchergate, Carlisle.

Edinburgh Taxation of Land Values League:

D. J. DOWNIE, Hon. Secretary, 17, Dundas Street, Edinburgh.

Highland League for the Taxation of Land Values:

GEO. YOUNG, Hon. Secretary, 22, High Street, Inverness.

Liverpool Land Values League:

M. J. KAVANAGH, Hon. Secretary, 5, Lace Street, Liverpool.

York (City) League for the Taxation of Land Values:

C. W. SORENSEN, Hon. Secretary, Earswick Hall, West Huntington, York.

Birkenhead Land Values League:

JAS. M. BAKER, Hon. Secretary, 7, Asquith Avenue, Birkenhead.

North Staffordshire Land Values League:

JOHN L. KINLOCH, Secretary, 140, Dinsdale Parade, Wolstanton, Staffs.

Bolton League for the Taxation of Land Values:

JOHN BATTLE, Hon. Secretary, 596, Tonge Moor Road, Bolton.

Northumberland Land Values League:

RICHARD BROWN, Hon. Secretary, 8, North Parade, Whitley Bay, R.S.O., Northumberland.

Portsmouth League for the Taxation of Land Values:

W. KING, Hon. Secretary, 60, Upper Arundel Street, Portsmouth.

Isle of Thanet Branch of the English League for the Taxation of Land Values:

CHAS. J. FELS, Hon. Secretary, 94, High Street, Ramsgate.

Irish Society for Taxation of Land Values:

JOHN W. COULTER, Hon. Secretary, Room 21, 27, Donegal Place, Belfast.

Land Values Publication Department:

*67, West Nile Street, Glasgow, and 376-7, Strand, London, W.C.

BY-ELECTIONS.

The work of the United Committee and the associated Leagues during the past year has been devoted to steady and persistent agitation by means of meetings and demonstrations, the publication and distribution of literature, and an active and widespread press campaign. During the earlier months of the year this propaganda received a great impetus from the brilliant and inspiring victories achieved for the taxation of land values at North-West Norfolk, Holmfirth, and Hanley. On the 31st May North-West Norfolk decided for Mr. E. G. Hemmerde, K.C., by a majority of 648; Holmfirth on the 20th June for Mr. S. Arnold by a majority of 1370; and Hanley on the 13th July for Mr. R. L. Outhwaite by a majority of 654. The results in Holmfirth and Hanley were the more noteworthy as they were three-cornered fights, the vote being split by the presence of Labour candidates; they showed conclusively how ready the people are to respond with enthusiasm to those who will urge in Parliament the radical treatment of the land question by the rating and taxation of land values.

North-West Norfolk, Holmfirth, and Hanley were the theatres of great and stirring political activity. They attracted all the available resources of the United Committee and the Leagues, and a numerous band of unattached sympathisers, free to give their services as voluntary workers. They were joined by many members of the Land Values Group in Parliament, and an agitation was set up in Norfolk, Yorkshire, and the Potteries which echoed throughout the whole country. For months after, "the land values question" was keenly discussed in newspapers and journals of every shade of political opinion, demonstrating what a profound impression had been made on the public mind by the uncompromising and successful advocacy at these elections not only of the general principles underlying the taxation of land values but also of the practical policy advocated by the Land Values Group.

* Offices are established at these addresses.

This discussion proved also the power of our movement in a remarkable way, for it brought into great prominence the terms "Single Tax" and "Single Taxers." There is no better tribute to the spread of our principles than the sudden alarm expressed by numerous timorous Liberal politicians that the Liberal Party was being captured by the Single Taxers. The taunts of the Conservative Press forced from them a repudiation of the suggestion that they either approved or sympathised with what they called "a proposal to place all taxes upon land." Scores of speeches were made on these lines, all more or less condemnatory of the Single Tax. Yet the same speakers, except in a few instances, made it clear that they favoured and urged the rating of land values, the entire exemption of improvements from local taxation, and a readjustment of local and imperial taxation based on the valuation of land alone. Both Conservative and Liberal criticism of the Single Tax has thus had the somewhat astonishing but gratifying result of firmly establishing the reasonable nature of the practical policy to which the Land Values Group is committed, and so gaining the public acceptance of a very radical instalment of the rating and taxation of land values, whatever label may or may not be attached to it.

Other elections in which the United Committee and the Leagues took part were Crewe and Midlothian. In both cases the Liberal candidate had approved of the Land and Taxation Memorial, but neither the candidates nor their local Liberal Associations gave any great prominence to the taxation of land values. It was only during the last few days of the contest in Crewe that the land question was made the predominant issue, while in Midlothian the Liberals were engaged mainly with the advocacy and explanation of the various political questions then before Parliament. Midlothian and Crewe were three-cornered elections and resulted in Conservative gains. In the East Carmarthen and Houghton-le-Spring by-elections, however, a similar split in the progressive forces did not displace the Liberal candidates, Mr. Towyn Jones and Mr. Tom Wing, both of whom made the taxation of land values a principal plank of their platform. The tale of the by-elections during the year may be completed by a reference to North-West Manchester, where the Liberal candidate, Mr. A. Gordon Hewart, lost the seat to his party with 1,202 votes against him, and to the more recent loss suffered at Newmarket. The party organisers chose to fight on other issues, and they met with a decisive defeat.

THE LONDON CONFERENCE.

The Annual Conference to promote the Taxation and Rating of Land Values, held under the auspices of the United Committee, took place in the Caxton Hall, Westminster, on Monday, October 7th, 1912. Mr. Charles Trevelyan, M.P., Secretary to the Board of Education, presided, and over 600 delegates attended as the representatives of County, Town, Borough and Urban District Councils; Small Holdings, Co-operative, Denominational, and Temperance Societies; Town Planning and Housing Associations; Liberal, Radical and Labour Organisations; Trades Unions and other bodies. There were delegates also from France, Italy, and Spain, and a large number of visitors, including many members of Parliament and prominent public men, attended. The Conference continued from 10.30 o'clock till 5 o'clock, and considered and passed four resolutions.

The first resolution was moved by the Lord Advocate, the Right Hon. Alex. Ure, K.C., M.P., and was seconded by Josiah C. Wedgwood, M.P. It was as follows:—

That this Conference is of opinion that the value of the land, which is not due to the exertion or expenditure of the holders of the land, but springs from common need and activity, and is enhanced by public expenditure, is the proper basis for rating, and that the existing system, which imposes the burden on industry and the earnings of industry, instead of on the value of the land, is unjust, and constitutes a hindrance to social progress.

The Lord Advocate developed his argument in favour of the resolution in his own inimitable clear and precise language, and in his speech he took pains to prove how justified he was as a member of the Liberal Government in publicly advocating the reform demanded in the resolution. He reviewed the development of the movement in Parliament, quoting the votes and proceedings of the Liberal Party when the Rating Bills of 1902, 1903, 1904, 1905, and 1906, and the Scottish Land Values Bill of 1907 were before the House, and concluded by saying to the Chairman: "That is the record of His Majesty's Government, and I would like to know now who would dare to have the effrontery to accuse either you or me of disloyalty to our colleagues and our chief by the parts we take to-day." This was the Lord Advocate's answer to those who had been criticising his presence at the Conference, on the ground that he was acting in violation of his duty to his colleagues and his chief in openly supporting the policy and the proposals associated with the United Committee for the Taxation of Land Values.

The discussion of the resolution was taken part in by Messrs. Henry S. Keith (Hamilton Town Council), Harry de Pass, Milner, E. G. Hemmerde, K.C., M.P., Max Muspratt, R. L. Outhwaite, M.P., Jas. Busby, and D. Musgrave Edwards. Two amendments were defeated and the resolution was carried by an overwhelming majority.

The second resolution, moved by Mr. C. E. Price, M.P., and seconded by Mr. R. L. Outhwaite, M.P., was as follows:—

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, toward the cost of Education, Main Roads, Police, and Poor Relief, thus lessening the burden of such public services now borne by the local ratepayers; and secondly, in substitution for the remaining taxes resting on the food of the people.

In the discussion which followed, Bailie Alston (Glasgow) and Councillor Snelling (Chelmsford) and Mr. Arnold Lupton took part. The resolution was carried with one or two dissentients.

The third resolution, moved by Mr. E. G. Hemmerde, K.C., M.P., seconded by Councillor C. H. Smithson (Halifax), and supported by Mr. A. W. Metcalfe and others was in the following terms:—

That this Conference urges the Government to hasten the completion of the valuation of the land, and to make it public, so that at the earliest possible moment provision may be made for the abolition of rates upon buildings and all improvements, and the adoption of the value of land as the sole standard of local rating.

An amendment having been defeated, the resolution was carried by a large majority.

The fourth and last resolution, moved by Mr. Joseph Fels and seconded by Mr. P. Wilson Raffan, was as follows:—

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 the withholding of land from its best economic use, and is further aggravated by the existing system of taxation and rating which penalises industry and hampers development; emphatically declares its opinion that the just and expedient method of solving social problems is by the exemption of all improvements and the food of the people from the burden of rates and taxes, and the substitution of rating and taxation on the value of land, a value which is entirely due to the presence, growth, and industry of the people.

The resolution was carried by a large majority.

The proceedings of the Conference were widely reported in the Press, and the newspaper comments provided a just criterion of the position held by the taxation of land values in the public mind. For days after the Conference, press cuttings from papers all over the country reached the offices of the Committee, showing the speeches conveyed their message to a very wide constituency and evoked a real national interest.

OTHER CONFERENCES AND MEETINGS.

Local Conferences on the Taxation of Land Values were also held in Glasgow, under the auspices of the Scottish League, on the 28th September, and at Carlisle on the 30th November convened by a number of representative ratepayers in the counties and towns of Cumberland and Dumfries. The Glasgow Conference was attended by about 200 delegates representative of Liberals, Labourists, Trade Unionists, Nationalists, Co-operative Societies, and Young Scots. The chief speakers were Mr. James Dundas White, M.P., Bailie Alston, and Councillors John Muir and Shanks (Glasgow). One of the main objects of the Conference was to urge the Government to proceed with the Land Values (Scotland) Bill, 1912, which provides for a speedy completion of the valuation of land in Scotland. The Bill had already been approved by the Glasgow Corporation and by numerous local authorities in Scotland. The resolution in support of the Bill was unanimously adopted.

The Conference at Carlisle was an imposing demonstration. Its conveners included twenty-eight provosts, chairmen, aldermen, councillors and ex-councillors of public bodies in the Border Counties. The chief speaker was the Lord Advocate, Mr. Alexander Ure, K.C., M.P., and he was supported by Mr. Harry Ll. Davies (in the chair), Mr. R. L. Outhwaite, M.P., and ex-Bailie Peter Burt (Glasgow). In the evening a large public meeting, which packed the Drill Hall, was addressed by Mr. E. G. Hemmerde, K.C., M.P., Mr. Harry de Pass, and Councillor Creighton (Carlisle). A women's meeting in connection with the Rating Conference was held prior to it in the County Hall at 3 p.m. It was presided over by Mrs. Morton, of Stanwix, and was addressed by Mr. Harry de Pass. During the week before the Conference, a campaign of indoor and open-air meetings was conducted by Messrs. Fred Skirrow, Harry de Pass, and F. C. R. Douglas.

The advocates of our policy in Dumfriesshire held their Annual Conference in Dumfries on June 29th, which was preceded by a two-weeks' campaign of

open-air meetings throughout the county, addressed by Messrs. Harry de Pass, Norman McLennan and David Irving. The Conference was followed by a great procession and an open-air mass meeting at which Mr. Charles P. Trevelyan, M.P., was the chief speaker. He was most enthusiastically received and his inspiring address was the culminating event in one of the most impressive and successful demonstrations ever held in Dumfries.

The public meetings organised by the United Committee and the Leagues during the year included the following: at Stepney, Carlisle, Brampton, Eastbourne (2), Bromley, Portsmouth (2), Fareham, Chippenham, Shefford, Port Sunlight, Hyde, Harlesden, Stoke-on-Trent, Brixton, Walthamstow, Islington, Dumfries, Edinburgh (2), Bridgeton, Dundee, Clydebank, Dunfermline—Bradford, Halifax, Rotherham, Newcastle, Southend, Gloucester, Croydon (2), Stamford, Rugby (2), Colwyn Bay, Wrexham, Birmingham, Stafford, Redhill, Weston-super-Mare, Bournemouth, Widnes, Redhill, Manchester, North Paddington and Whitefield's (London). The speakers who addressed these meetings included the Lord Advocate and Messrs. Charles P. Trevelyan, M.P., Francis Neilson, M.P., R. L. Outhwaite, M.P., P. Wilson Raffan, M.P., E. G. Hemmerde, K.C., M.P., H. G. Chancellor, M.P., Josiah C. Wedgwood, M.P., W. R. Lester, Harry de Pass, and Joseph Fels.

Apart from the campaigns conducted in connection with by-elections, the London County Council and municipal elections, some 1,500 open-air and indoor meetings have been held under the auspices either of the Leagues or of the Committee or in conjunction with various political, economic and industrial organisations. These meetings were held to promote our policy, and were addressed by competent speakers belonging to the movement.

LONDON COUNTY COUNCIL ELECTION.

The London County Council election, which took place on March 6th, and made little change in the composition of the Council, provided an opportunity for an active campaign on the taxation and rating of land values. The Progressive party gave this question a prominent place in leaflets and literature, and a careful scrutiny of the election addresses of Progressive candidates showed that, with a few exceptions, they pledged themselves to the reform and in the majority of cases the statement was well put. Two numbers of a special campaign sheet entitled the LONDON PROGRESSIVE, having a circulation of 525,000 copies, were circulated to the electors. This gave the official attitude of the party to the rating question as follows:—

The revenue for London's public services ought to be drawn directly from this source (the value of the land) by exempting buildings and all other improvements from local taxation, and rating all land on its value, whether it is used or unused, and irrespective altogether of the improvements upon it. This would cause all land to be put to its best use, and would enormously benefit trade and industry.

Five of the Labour candidates advocated the taxation of land values, all, with one exception, being opposed only by Moderates.

On the platform, especially where there was some certainty of being elected, many of the Progressive candidates forsook the land question and devoted themselves to other issues. Sir John Benn, the leader of the party, scarcely mentioned the Taxation of Land

Values, his public ideas of rating reform, in marked contrast to those of the Campaign Committee which had formulated the party's policy, being evidently wedded to the utterly inadequate proposal to "equalise the rates" as at present assessed.

The Progressives lost the election and they attributed the loss to the Thursday poll. The choice of the polling day was undoubtedly a handicap and an injustice to a large section of the electorate, but it did not altogether account for the result. The Progressive forces, as it was discovered, were badly organised and badly led. In spite of these drawbacks a vigorous campaign for the taxation and rating of land values was conducted all over London. The burden of associating the Progressives as a whole with the official pronouncements on this subject was thrown principally upon the Lord Advocate, who addressed twenty large meetings from the Progressive platform in explanation of the rating of land values. Good work was also done by numerous members of Parliament belonging to the Land Values Group, and by the speakers from the United Committee who took part in the open-air campaign. We are well assured that all this educational work has not been in vain.

In connection with the London County Council election the United Committee published a special batch of thirty-six leaflets, each containing one argument or illustration, contrasting the existing rating and taxation system with the proposal to rate and tax land values. The leaflets cited typical cases of unjust rating and of the growth of land values in Kensington, St. Pancras, the City, Kilburn, Hendon, &c., and showed the bearing of the land value question upon housing, employment, and other social problems. The leaflets were also published in the form of cards for speakers and provided invaluable material for all who took part in the fight.

LITERATURE DISTRIBUTED AND SOLD.

The list of books, pamphlets, leaflets, and other literature published or re-issued by the Committee during the year comprises the following:—

2,000	My Neighbour's Landmark (Verinder).
5,000	Crime of Poverty.
5,000	Labour Question.
5,000	Land and People.
5,000	Thou shalt not Steal.
5,000	Thy Kingdom Come.
3,000	Scotland and Scotsmen.
5,000	Taxation of Land Values.
5,000	The Rating of Land Values—the Case for Hastings, Harrogate, and Glasgow (Outhwaite).
2,000	The Policy of the Land Values Group (Raffan).
3,000	Report of the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill, 1906.
5,000	Fifth Annual Report.
1,000	Reprint of Paper submitted by R. L. Outhwaite, M.P., to the Farmers' Club.
15,000	RURAL NEWS.
25,000	Leaflets "The Battle with the Slum."
40,000	Leaflets "Sheffield's Toll to Arundel."
37,500	Leaflets "The Municipal Campaign for the Taxation of Land Values."
180,000	Leaflets No. 71—106 in sets of 36.
36,000	Cards No. 71—106 in sets of 36.
10,000	Leaflets "Landlordism at Work."
16,000	London Leaflets for L.C.C. Campaign.
10,000	Leaflets "How the Present Rating System Penalises Industry."

In addition to publishing the above the United Committee have from their office at Tothill Street sold or distributed 1,030,000 miscellaneous leaflets and 15,340 miscellaneous pamphlets.

This circulation of literature is independent of the distribution effected by the various Leagues and by the Land Values Publication Department, situate at 376-7, Strand, the latter having been responsible for the sale of books and pamphlets to the amount of £282 ls. 8d.

THE PRESS BUREAU.

One of the most important branches of the United Committee's work is the maintenance of an active and well organised press propaganda through the medium of its "Land Values Press Bureau," which issues regularly to upwards of 445 newspapers in Great Britain and Ireland communications of all kinds on the rating and taxation of land values. These take the form of column articles, special notices, letters to the editor, reports of progress at home and abroad, and criticism of current proposals for legislation affecting the problems of high rents, low wages, municipal and national taxation, land withholding, housing, unemployment, and emigration. A valuable educative campaign is carried on in this way, for the articles are welcomed by the editors and are published as readily as they are sent. The separate report of the Bureau can be obtained from the Committee's offices. It provides gratifying evidence of the great expansion of this department of our activities and the use we are able to make of it in reaching out to millions of readers every week.

LAND VALUES IN PARLIAMENT.

An able review of the work of the Land Values Group in Parliament was submitted by Mr. P. Wilson Raffan, M.P., in his address to the Political and Economic Circle of the National Liberal Club at their eighty-fourth dinner on the 25th November, 1912. The address has since been published as a pamphlet, and states fully the efforts the Group are making to press forward the practical policy embodied in their Land and Taxation Reform Memorial, the text of which has been given in our last two annual reports. The aim is to secure by means of the Valuation a thoroughly workable basis for the concentration of local rates upon land values, and for the imposition of a uniform and universal national tax upon land values with two fiscal objects: (1) to provide revenue in lieu of the revenue now derived by the customs duties on tea, coffee, sugar, cocoa, and dried fruits; and (2) to provide a fund for the equitable readjustment of local and national taxation. The Valuation, however, will not, at the present rate of progress, be completed till 1915, and when it is finished it will record the value of the land as it was in April, 1909. It will be out of date and unsuitable for the purposes contemplated. Moreover, it will present anomalies whether "Full Site Value" or "Assessable Site Value" are to be used as the basis for future rates and taxes. The Group accordingly urge that the Valuation should be brought up to date, and revised periodically, often enough to make it an accurate record of the amount of land value for the time being enjoyed or controlled by each of the persons interested in any piece of land. It should further be a record of the whole land value, including all special franchises and privileges. To this end there should be no deduction from site value owing to fixed charges on land; and the value of *all* improve-

ments made within a given period should be excluded from the valuation.

The Group endeavoured to secure the removal of anomalies in the Valuation and the publication of the Valuation when completed by moving the insertion of two new clauses when the Finance Bill of 1912 was being considered in Committee. The clauses were declared out of order, as their inclusion would have rendered the Finance Bill not a "Money Bill" under the Parliament Act, and therefore subject to rejection by the House of Lords. The matter was, however, not allowed to rest. It was decided to press for the desired reforms by way of a Revenue Bill, and a Memorandum was drafted which the Executive of the Group discussed on two occasions with the Chancellor of the Exchequer. This Memorandum not only set forth the amendments that were imperative in order to have a workable valuation, but also laid down a practical scheme for the imposition of the national tax as well as for the transference of rates from rental value to site value. Mr. Lloyd George promised to give the Memorandum his careful consideration, and he has since announced (on 22nd April) that the Government has decided to bring in a Revenue Bill, embodying, among other things, amendments in the Land Valuation.

Mr. Dundas White, M.P., has made the progress of the Valuation in Scotland a subject for special treatment, and has drafted a separate Bill which was introduced in the House of Commons on 13th December, 1911, and again on 5th March, 1912. The Bill is entitled the "Land Values (Scotland) Bill, 1912," and is based, subject to some variations in detail, on the Bill which in 1907 and 1908 passed through all its stages in the House of Commons. Mr. White has written an explanatory Memorandum, which, with the Bill, has been posted to all the local rating authorities in Scotland, and to numerous political, trades union, and other organisations who have been urged to pass resolutions in its favour. A large number of local rating authorities have approved of the Bill, including the Glasgow Corporation.

The Departmental Committee on Local Taxation issued on the 26th June, 1912, its first report, which announced the publication of the two Blue Books, Cd. 6303 I., containing the minutes of evidence of witnesses examined, and Cd. 6303 II., containing the Memoranda submitted to it. In these books will be found the statement of the case presented by the Land Values Group, supported by the evidence of those who appeared in its behalf, and it affords most instructive reading. The publication of the evidence raised anew the discussion of our question, especially in the professional journals representative of those bodies which had also given evidence before the Committee and had taken advantage of the opportunity to declare their opposition to the taxation of land values. But no argument has been able to meet the demand for rating and taxation reform on the lines laid down by the Group. That policy alone holds the field.

Our friends in Parliament have taken full advantage of every opportunity to discuss the land question and allied social problems. They have repeatedly had occasion to do so, for the attention of Parliament is being more and more directed to the industrial condition of the people and the laws of land tenure and taxation. This is proved by the numerous questions addressed daily to Ministers from all sides of the House. There have been, moreover, many important and informing debates, in which a statement of the case for the taxation

of land values was always opportune. They included those on Valuation on 29th April, 20th June, 5th August, 5th December, 1912, and 11th March, 1913; on Housing and Town Planning on 3rd and 12th April, 1912; on Municipal Land Purchase on 19th April, 1912; on Industrial Unrest on 8th May, 1912; on Church Endowments in Wales on 25th April, 1912; on Local Taxation on 16th October, 1912, and 11th March, 1913; and on the Minimum Wage on 13th March, 1913.

"LAND VALUES."

LAND VALUES, the monthly journal of the movement, has entered upon its twentieth year of publication, and continues to be the indispensable medium of information to all interested in the Taxation of Land Values. It not only keeps all the Leagues and their members closely in touch with one another, thus forming the cement of the movement, but it also has a powerful influence in journalistic circles generally, and speaks with recognised authority. It maintains its uncompromising and non-party attitude in its advocacy of the taxation of land values, and in its criticism of the makeshift policies which are time and again offered to the people in place of elemental justice and freedom. To the student, the paper is a mine of fact and argument. It instructs him on the causes of the inequitable distribution of wealth and explains the remedy. It gives him a clear view of political issues as they affect social conditions, and provides information of what is going on in all parts of the world in the advancement of our reform. And everywhere great progress is being made. One of the special features of LAND VALUES, which we are assured is welcomed by its readers, is the space devoted to reports of proceedings in Parliament, whenever debates take place on questions of taxation, land tenure, housing, wages, &c. In these reports LAND VALUES supplies a need which no other paper provides. This special service is appreciated by land reformers both at home and abroad.

The paper has had to be very considerably enlarged in order to cope with the vast amount of material produced by the widespread discussion of the land question.

It must be the desire of all our supporters to see a constant and large increase in the circulation of LAND VALUES, for every new reader of the paper is a new friend gained for the movement. Material help in this direction can be given by making use of the Coupon Receipt Books which the Committee has prepared, each containing ten one shilling receipt forms, entitling the subscriber to obtain LAND VALUES by post for six months. Loose subscription slips, with space for name and address, may also be obtained, and are a suitable means of bringing the paper before the notice of correspondents and friends.

THE RURAL CAMPAIGN.

RURAL NEWS appeared as a supplement to LAND VALUES during the months April, May, June and July, 1912, and was issued in connection with the propaganda carried on in Wiltshire. This special rural campaign, which, mainly devoted to the Swindon Division, reached out to all the constituencies in Wiltshire was brought to a conclusion in the end of July with large public demonstrations at Swindon and at Chippenham, addressed respectively by Mr. R. L. Outhwaite, M.P., and Mr. E. G. Hemmerde, K.C., M.P. The petition

to the Chancellor of the Exchequer in favour of the Taxation and Rating of Land Values had been carried into all the villages in the countryside and had been signed by more than 11,000 residents. At this time the appointment of Mr. Lloyd George's Land Inquiry Committee had been announced, with a view to preparing information for a national land campaign. The opportunity for presenting the petition has not yet arrived; meanwhile the Wiltshire campaign has served its purpose not only in awakening the whole countryside to the urgent need of reform on our lines, but also in proving that the agricultural labourer can readily understand and appreciate how his emancipation and the breakdown of land monopoly are to be brought about by the taxation and rating of land values.

OTHER BOOKS AND PAMPHLETS.

Striking evidence of the attention being given to the taxation of land values as a question of national interest is afforded by the large number of explanatory or critical books and pamphlets which during the past twelve months have either been issued by outside organisations or published by business firms to meet an evident public demand. Every shade of opinion is represented from the avowedly sympathetic to the frankly hostile, while approval and criticism often form an interesting combination. The following is a partial list of these publications:—

- The Foundations of Freedom (a series of essays collected and published by John Bagot, Middleton).
- The Road to Freedom: by Mr. and Mrs. Wedgwood.
- Instead of Socialism: by C. W. Daniel.
- The Economics of Land Value: by Harold Storey.
- The Land and Yourself: by Horace B. Samuel.
- The Taxation of Land Values as it Affects Landowners and Others: by John Orr.
- The Rise of Democracy: by Joseph Clayton.
- The Land Hunger, Life under Monopoly (descriptive letters and other testimonials from those who have suffered).
- The Old English Village: by Carolus Paulus.
- Mr. Lloyd George and the Land—being the republication of Lord Selborne's letters to the *PALL MALL GAZETTE*.
- Finding the Lie of the Land—a Conservative skit on Mr. Lloyd George's Land Inquiry Committee.
- The Single Tax and the Taxation of Land Values, published by the Union of Conservative and Unionist Associations.
- The Taxation and Rating of Land Values: by H. Trustram Eve.

Our opponents have played a creditable part in this search for the truth, some of the most helpful literature being that published by the Conservative headquarters, especially the above-mentioned pamphlet *THE SINGLE TAX AND THE TAXATION OF LAND VALUES*, which is quite admirably written and presents to many of ourselves could not hope to reach some idea of what we propose. Few advocates of the taxation of land values will question the advantage we thus derive by the discussion and inquiry promoted even by the most hostile critic. In this respect, we might say a word in commendation of the activities of the Land Union, the Farmers' Club, and the Surveyors' Institute, for by endeavouring to arouse alarm over the present trend of land legislation they enable us to appeal to an ever-widening circle of awakened public thought.

THE WORK OF THE LEAGUES.

The monthly and annual reports of the various Leagues, published regularly in *LAND VALUES*, have been a continuous record of vigorous and well-maintained effort. We must refer readers to these reports as we cannot give any adequate information regarding the work of the Leagues in this brief review. A healthy sign of their added influence is the formation of new branches, such as those of the Yorkshire League in Leeds and Huddersfield, and of the Manchester League in North Manchester. New Leagues have been established in Birkenhead and in Staffordshire, while in South Wales the position has been considerably strengthened by the opening of an office in Cardiff with Mr. William Reid as organiser and co-secretary with Mr. Eustace Davies. It is a field which is being sedulously and very thoroughly cultivated. In other centres, especially in London and in Glasgow, the same story is to be told of continued and successful propaganda. Another development is the opening of the Land Values Depot at 113, Botchergate, Carlisle, due to the initiative of Mr. Charles Crompton, member of the United Committee. This was established in July, 1912, for the sale and distribution of literature and has been instrumental in discovering many new friends for the movement.

THE POLITICAL ECONOMY CLASSES.

One of the reviewers of our Fifth Annual Report, impressed by the work done in spreading the principles of *PROGRESS AND POVERTY* by means of the Political Economy Classes, was moved to remonstrance, and warned the landed interests they could not lightly contemplate this insidious instruction in Henry George's "fallacious doctrines." It is good to know that the usefulness of these classes is so well appreciated. During the past year this education has proceeded apace. Classes have been held in Kingston, Ramsgate, Bolton, Liverpool, Halifax, Keighley, Penistone, Huddersfield, Sheffield, Leeds, Cardiff, two in Birkenhead, three in London, and five in Glasgow. They have been the means of recruiting many able advocates of the taxation of land values, who, as teachers, writers and speakers, are now performing yeoman service in all parts of the country. Students often go further afield from these classes and become the nucleus of new movements which may and do develop into an influential band of co-workers. The work therefore deserves every encouragement. The United Committee and the Leagues watch every opportunity to train students in this way and co-operate gladly with anyone desirous of forming a class or a reading circle in his district. In fact, it would be difficult to make a better and more abiding contribution to the movement; and it entails little sacrifice, while the instruction offers a congenial and most fertile field to all supporters of our policy who have a grasp of fundamental principles and the ability to impart knowledge of the faith that is in them.

POLITICAL SUPPORT FOR OUR POLICY.

Outside Parliament, approval and support for the rating and taxation of land values have been affirmed by numerous political associations and organisations. We have already recorded the Progressive and Labour adherence in London municipal politics. The Liberal Party, by the pledges, promises and declarations of its representative members as well as by the resolutions

passed at countless Liberal meetings, is most definitely committed to an early and direct advance on our lines. Sometimes it is necessary to remind doubting politicians of this declared support and we offer no excuse for quoting the following resolutions adopted during 1911-12, which voice a sentiment that cannot be gainsaid.

On the 5th April the Glasgow Liberal Council held its annual meeting in the Trades Hall. To the official resolution ex-Bailie Peter Burt proposed an addendum in the following words :

Further, that this meeting is in favour of the rating of land values, and in view of the statement that the land valuation now being made will not be completed until 1915, supports heartily the Land Values (Scotland) Bill, 1912, introduced into the House of Commons by Mr. Dundas White, M.P.

This was unanimously approved.

On the 12th April, at the annual meeting of the Partick Division United Liberal Council in the Douglas Hotel, Glasgow, a resolution was carried unanimously declaring that :

This Council urge upon the Government the great desirability of doing everything in their power to expedite the land valuation now proceeding, and further calls upon the Government to introduce and pass into law a Bill empowering local authorities to impose and levy a tax for local purposes on the valuation of land in the United Kingdom as ascertained under the Finance (1909-10) Act, 1910.

On the 10th May the General Committee of the National Liberal Federation, meeting at Rugby, unanimously passed the following resolution standing in the name of the Halifax, North Hackney, and Wolverhampton Liberal Associations :

That this General Committee of the National Liberal Federation cordially supports the Memorial on local and national taxation, signed by 173 Liberal and Labour Members of Parliament, and presented to the Government on May 18th, 1911. The proposals embodied in the Memorial are—That the valuation of all land, apart from improvements, provided for in the Budget of 1909-10 should be accelerated ; that the valuation, when complete, should be made accessible to the public ; that the local authorities should be empowered to levy rates on "land values" for local purposes ; that a Budget Tax on all "land values" should be levied to provide a national fund to be allocated toward the cost of such services as education, poor relief, main roads, asylums, and police, thereby reducing the local rates ; and in substitution of the duties on tea, sugar, cocoa, and other articles of food.

On the 11th May the Annual Conference of the National League of Young Liberals unanimously resolved that :

This Conference of the National League of Young Liberals believes that one solution of the social problem is to be found in the complete reform of our land system—by taking for the needs of the community the value given to the land by the activity and growth of the community, thereby securing economic freedom and justice for the citizens of our country.

On the 15th May the East Bradford Division Liberal Council unanimously adopted a resolution supporting the Land and Taxation Reform Memorial presented to the Government, signed by 173 Members of Parliament.

On 6th June the Women's Liberal Federation, at their Annual Council Meeting in the Queen's Hall, London, declared that :

This Council, realising that the rates as at present assessed bear heavily on tradespeople, small holders, market gardeners, and all who put their land to the best use, urges the Chancellor of the Exchequer, in place of the tea and sugar duties, which press so heavily on the working classes, to levy a tax on the value of all land, whether in town or in country, such as will compel its full use, and to reduce the rates for education, poor relief, main roads, police, and asylums, which as now assessed are a burden on industry.

These resolutions by no means complete the story of the platform support given by the Liberal Party. They are examples of declarations of Associations in all parts of the country, and simply embrace in succinct terms the sentiments expressed in hundreds of speeches delivered by spokesmen of the party.

THE VALUABLE SERVICES OF CO-WORKERS.

It is our duty to recognise the invaluable assistance rendered by the numerous active and capable voluntary workers attached to the movement, who are in politics and in public life with the primary object of advancing the sentiment in favour of the taxation of land values. Their devoted and persistent services provide the machinery by which alone such organised bodies as the United Committee and the Leagues can carry on their agitation effectively. Without such activity and hearty co-operation there would be little progress to record. These supporters do not merely believe in the principles they understand. They are determined to spread the popular approval of our policy, and their individual and collective zeal has helped enormously in furthering the propaganda. All this work, performed in organising and addressing meetings, distributing literature, making new opportunities for district campaigns, conducting press correspondence, etc., has been cost free. It does not figure in our accounts, but it is a form of well-directed and gratuitous service which may rightly be regarded as the equivalent of a considerable financial contribution to our funds. We trust it may be looked on as such by those who can subscribe out of their resources to defray the expenditure all this endeavour involves, especially if they are not in a position to take part in active work themselves.

Those of our co-workers who have the opportunity and are willing to enlist the practical financial help of associates and neighbours, should apply to the United Committee for one of the special Collection Cards, issued at the request of supporters who believe that with such authority they could obtain small sums from friends known to be favourable to our policy. An example of what can be done in this way is shown by the success of a keen Yorkshire co-worker who was able to collect from fifteen of his friends a sum of £2 9s. in donations, and enrolled them as members of the Yorkshire League and readers of LAND VALUES. It is easy to see that with even fifty or a hundred such missionaries, appealing for the interest and support of acquaintances in workshop, office, or factory, most gratifying results could be obtained, not only in strengthening the finances of the movement but also in multiplying the number of earnest men and women in every centre who are ready to fight for the cause of industrial freedom.

Dr. BALANCE SHEET, 31st December, 1912.

Cr.

LIABILITIES.		£	s.	d.
To Creditors:—				
Printing and Stationery Accounts ..		1,046	9	10
		£1,046	9	10

ASSETS, &c.		£	s.	d.
By Cash at Bankers and in hand ..		250	19	1
„ Office Furniture and Fittings:—				
Balance as at 31st December, 1911 ..		275	14	2
Add Expenditure during 1912 ..		26	14	9
		302	8	11
Less Depreciation at 7½ per cent. p.a. ..		22	13	9
		279	15	2
„ General Revenue Account:—				
Deficiency as at 31st December, 1911 ..		113	18	1
Add Deficiency for 1912 ..		401	17	6
Total Deficiency to date ..		515	15	7
		£1,046	9	10

We have examined the foregoing accounts, together with the books and vouchers of the Treasurer and Secretary of the United Committee for the Taxation of Land Values, and in our opinion the Balance Sheet as at 31st December, 1912, is properly drawn up so as to exhibit a true and correct view of the state of the United Committee's affairs according to the best of our information and the explanations given to us, and as shown by the books of the United Committee.

BUTTON, STEVENS AND WITTY,
Incorporated Accountants,
Auditors.

21st February, 1913.
6, DOWGATE HILL,
CANNON STREET, E.C.

EXTRACTS FROM THE BUDGET SPEECH OF THE CHANCELLOR OF THE EXCHEQUER, 22nd APRIL, 1913.

Mr. LLOYD GEORGE: I wish to say a word about the Death Duties. These, of course, are liable to fluctuation, and apparently to very wide fluctuation. For instance, in the first half of last year, very large estates came in, and the revenue was up, compared with the corresponding six months of the previous year, by something like £2,000,000. Taking the latter half of the year, very few large estates came in, and the revenue was down. On balance, the Death Duties did not come up to the Estimate by £202,000. Perhaps the Committee would like to know something of how the Death Duties were distributed in the course of last year. Duties were paid upon property which aggregated to £276,000,000. There were about 425,000 adult deaths last year. Of that £276,000,000 of property, one-third belonged to 292 persons, one-half to 1,300 persons, and two-thirds to 4,000 persons; while 350,000 adults died without any property upon which it was worth anybody's while to pay the few shillings to obtain the authority of the Inland Revenue legally to deal with.

The Land Values Duties I anticipate will show a substantial increase. The progress of the valuation has enabled assessments to be made of land remaining undeveloped, and these assessments will result in the collection of a considerable sum as Undeveloped Land Duty this year. Altogether I expect to receive from Land Values Duty £750,000, as against £455,000 last year, an increase of nearly £300,000.

FINANCE BILL AND REVENUE BILL.

If the Committee will extend to me their indulgence, I have two more matters to which I wish to call their attention. This year we propose to introduce or rather to reintroduce a change in procedure with reference to the Finance Bill. It is due very largely to Mr. Speaker's ruling in respect of the Parliament Act. Mr. Speaker ruled, either last year or the previous year, that certain Amendments which we had introduced into the Finance Act of 1911—I am not sure that the hon. Baronet (Sir G. Younger) was not responsible for them—

Sir G. YOUNGER: I do not think I was the villain in that piece.

Mr. LLOYD GEORGE: I think he was responsible, and did a good deal of mischief in that direction. Amendments were introduced in 1911 which had the effect of putting the Finance Act outside the category of Money Bills under the Parliament Act. That, of course, was a very serious ruling. A good many Amendments were moved last year. Some of them I regarded with a favourable

eye, but we could not see our way to accept them, because on the analogy of Mr. Speaker's ruling in the preceding year, we felt it would convert the Bill into a Bill which was not a Money Bill. That is a very serious state of things which we cannot possibly allow, and with which we must deal, inasmuch as every year these Amendments are increasing. Some of them are quite good Amendments; some of them, Amendments we are quite willing to consider; therefore, I do not think it is fair to either the Government or the Opposition that this element should be introduced to disturb the judgment, as it were, of the House, when it comes to reflect whether or not it will add certain Amendments to the Bill. We have therefore decided this year to recur to a practice, which was only abandoned in view of the controversy between the two Houses, of having two Bills. One will be a Bill dealing with the taxes which we propose, and the other will be a Bill dealing with all the Amendments to the law which the Government propose, or which any Members of the House propose. The Amendment introduced by the Noble Lord (Lord Hugh Cecil) into the Provisional Collection of Taxes Bill has rendered this even more imperative. He has imposed upon the Government and upon the House of Commons what is practically a time-table for Taxation Bills. I am not complaining of that, because I accepted the Amendment, and I think, on the whole, it was a very wise suggestion, but it makes it almost impossible for a Government, within the time it is laid down by that Bill, to get through its purely financial business and to give full opportunities to the House to move Amendments in reference to revenue proposals. We shall, therefore, introduce two Bills. There are certain Amendments we ourselves propose to the Licensing Provisions of the Act of 1909 and to the Land Valuation provisions of the 1909 Act. I have no doubt there are several other Members of the House who would also like to try their hands at amending those provisions.

I should also like to point out to the Committee that this is to meet a rapidly growing difficulty, apart altogether from the ruling of Mr. Speaker. I think the Government and the House of Commons are driven to revert to the ancient practice in this respect. About ten years ago the Amendments to the Finance Bill numbered—perhaps it is a little more than ten years ago, for I have some recollection of a very pleasant evening being spent in moving a good many more Amendments to a Budget of the right hon. Gentleman opposite—but certainly, when I came to the House the Amendments to the Finance Bill of the year numbered something like a dozen or twenty at the outside. Now they number anything between 100 and 150. It will be quite impossible for any Government in the future to carry through its taxation proposals, and give facilities for a full discussion of every revenue proposal in the middle of the Session, without completely dislocating every other business. It would have the effect of strangling the business of every Government. For that reason we propose