

## THE LONDON CONFERENCE

27th MAY, 1916

Under the auspices of the United Committee a Conference to promote the Taxation of Land Values was held in Essex Hall, Essex Street, London, on Saturday, May 27th. Mr. P. Wilson Raffan, M.P., presided, and was accompanied to the platform by Messrs. J. Dundas White, M.P., R. L. Outhwaite, M.P., Frank Smith, Peter Burt, J.P., and W. R. Lester. A large number of delegates representing Trade Unions, Co-operative Societies and other democratic organisations were present, and there was also a good attendance of visitors.

**THE CHAIRMAN:** Ladies and Gentlemen, I am desired to say that we have received apologies for absence from a great number of ladies and gentlemen, including Sir John McCallum, M.P., Mr. Barnet Kenyon, M.P., Mr. W. C. Anderson, M.P., Sir D. M. Stevenson, Canon Scott Lidgett, Mr. George Lansbury, Mr. S. Dugdale, Mr. T. F. Binnie, Mr. A. W. Metcalfe, Mr. and Mrs. Chas. Smithson, Mrs. Edward McHugh, and Captain Jenkins.

This Conference has been called in continuation of the series of Annual Conferences, which were held for the promotion of the movement for the Taxation of Land Values from 1909 to 1913. These Conferences were of a remarkably successful character. At the majority of them, I think, we had, as principal spokesman, a leading member of the Government, and at the last great Conference which was held at Cardiff in 1913 we had a message from Mr. Lloyd George, the then Chancellor of the Exchequer, wishing Godspeed to our movement, and stating that, in his view, the whole future of the country depended upon Land Monopoly being broken up.

We make no apology for calling this Conference in connection with that series, because, if, in the view of progressive politicians of all shades of opinion, in the view of members of His Majesty's Government, it was necessary then that the movement for the Taxation of Land Values should be carried to fruition, then it is ten-fold more necessary that such a movement should be taken up now. We were then in what was supposed to be the piping times of peace. But even in those times it was found, alike in national and in municipal finance, necessary to seek a new source of revenue which should not impose a burden upon the community; it was thought necessary to break up land monopoly in the interests of increased production and for the improvement of the social conditions of the people. Now, we are face to face with the necessity of financing the greatest war in the history of this country, and at a time when the Chancellor of the Exchequer feels it incumbent upon him to impose burdens greater than have ever been imposed by any of his predecessors, surely there is alike historical justification and economic necessity for saying that those who hold the land of the country should be called upon to make a special contribution towards its defence.

### FOOD TAXES AND PROTECTION

Clearly, in our view, that source should be tapped before it was found necessary to put taxation upon the wages of people, upon the food of the people, upon the amusements of the people, upon the modest comforts that go into the homes of the people. I know we are told, when a great struggle like this is being carried on, it is necessary for all classes and all sections to make their contribution. We do not for a single moment dispute that proposition, but the housewife who finds the purchasing power of a sovereign has gone down to 11s. 2d. is making a sufficient contribution,

and, at any rate, the landowners of the country ought to have been called upon to make theirs first, before we reached down and tried to lift the sugar from her cup of tea. (Cheers.)

I think that this Conference is held at a very opportune time. Yesterday there was a great function in Manchester. It was supposed to be the burial service over the Free Trade policy initiated by Richard Cobden and John Bright, and the Free Trade Hall in Manchester was supposed to be a fitting place for these obsequies to take place. It is interesting to find that the wealthy men who have been able to secure the control of the Manchester Chamber of Commerce have been able to secure the assistance of the Labour Prime Minister of Australia to take part in this funeral service over Cobdenism and over Free Trade. I venture to say this to him and to them: I have the honour of representing a great industrial constituency in Lancashire, and I say whatever the wealthy men in Manchester may say or think, the miners and the mill-workers in my constituency will not go back to the hell of poverty and starvation and want from which Richard Cobden and John Bright have rescued them for the sake of saving the landlords of this country from making a fair contribution towards the Nation's needs.

### THE NAPOLEONIC WARS

We have indeed read our history to little purpose if we cannot try to trace the lesson of what happened in this country after our last great struggle, after the end of the Napoleonic Wars. Then, as now, the manhood of this country was called upon to fight in Europe for the purpose of seeing that there was no domination by a single power in Europe. It is not for us to-day to go over the old controversies which were aroused then, but at any rate our men fought valiantly and bravely as they have always done. They had won on the field of battle a great and signal triumph. Our men came back here the victors in that great struggle, and they came back to what? The soldiers who had been fighting so bravely there came back here, many of them, to beg their bread from door to door. (Cries of "Shame!") Many of them died in the workhouse. (A VOICE: It is true.) All of them to find that they were face to face with a crushing system of taxation which made the black bread, which was the only bread they could eat, twice as dear as it need otherwise be; a crushing system of taxation which made every commodity which went into the homes of the workers increased in price and more difficult to obtain; came back to a country where the landowners, in supreme control, filched their commons from them, restricted their use of the land, and drove them from the country into the towns to assist the overcrowding which prevailed there.

We are told that nobody wants that to happen now, and I believe it. There is no section of opinion in this country which desires that to happen now. Everybody desires

that the brave men who come back will come back to better and brighter and fairer conditions. But, Ladies and Gentlemen, the same causes will produce the same results, and if you try to reimpose the system at the end of the war, which was imposed at the end of the Napoleonic Wars, then there is nothing before these brave men who come back now, but what their grandfathers and their great grandfathers had to face then.

#### FREE TRADE AND FREE PRODUCTION

We are not here to say, those on this platform have never said, that when John Bright and Richard Cobden inaugurated a system of Free Trade they had done all that was necessary. We are the first to say that there is force in the criticism which says that, notwithstanding Free Trade, you had overcrowding in your towns, you had festering poverty, you had unemployment, you had all these evils. But these evils do not arise from the work that Richard Cobden did. These evils arose because the work of Richard Cobden was never completed. Richard Cobden said "the men who come after us, and who free the land, will do more than we who have freed its trade." We are here in this Conference this afternoon to try if we can clear a way so that the land may be freed for those men who are fighting so bravely for us, that when they come back we will be able to shatter land monopoly, to open up opportunities for them, to allow them to settle down upon this Motherland for which they have fought so well and so bravely, and to oppose all systems of taxation which will seek to make their food dearer or conditions worse in the homes to which they return. (Cheers.)

#### THE FIRST RESOLUTION

MR. J. DUNDAS WHITE, M.P.: Mr. Chairman, Ladies and Gentlemen, the Resolution which has been entrusted to me to move is:—

"That this Conference condemns the increase in the taxation of food and the adoption of petty and harassing taxes on trade and industry; declares that those who hold the land should be required to make a special contribution towards its defence; calls upon the Government to impose a direct tax on Land Values; and affirms that such a tax, besides providing revenue, would open up the land to the people and promote production, which, together with Free Trade, would prevent the unemployment that threatens at the close of the war."

Ladies and Gentlemen, in the attempt to meet the enormous cost of this great war, the Government has imposed various new taxes, besides increasing many of the old ones. The Income Tax, of course, has been put up, and the limit of the Income Tax has been put down so as to catch a number of wage-earners. There has been an increase in the taxation on various articles of food, and in the two finance measures of this year we have increased the taxation of sugar, of tea, of coffee, we have new taxes on cider, on table waters, on entertainments, on matches, and on automatic lighters; in fact, when you consider the character of these taxes you find that you are going back to the whole complicated system of petty and harassing taxes by which, in the old days, people were taxed from the cradle to the grave, and which were abolished, as we had hoped, by Mr. Gladstone.

Our contention is that these petty and harassing taxes are of a thoroughly mistaken character. We ought not to go back to the old days of the complicated and petty taxes; we ought to go forward bearing in mind the public rights to the land of the country, and we ought to lay down the principle laid down here—the Government ought to have laid it down from the first—that those who hold the land of the country, the land that we are defending, should make a special contribution to its defence. We have seen on the hoardings posters of gallant fellows in khaki pointing to the beautiful countryside and saying, "Is not this worth

fighting for?" Yes, it is worth fighting for, particularly to those who own it, and those who own it should be called upon to make a special contribution for its protection.

#### MORE THAN A FINANCIAL PROPOSITION

Ladies and Gentlemen, we put the matter in this particular connection on financial grounds, and on financial grounds connected with the war, but we have maintained that a Tax on Land Values is a true system of taxation, whether in war or in peace, or at any other time. We have put it forward as a financial proposition, but as more than a financial proposition. The strength of this movement is not merely that it points out the true way of raising money for public purposes. The strength of this movement is that that reform is bound up with the fundamental reform of the economic conditions of the people. Our object is not merely to cause those who hold the land to make a contribution; our object is, by calling upon them to make a contribution, to unlock this storehouse of nature, and to open up the land to the people. That is the object which we have always had in view.

#### DEFINITION OF "LAND VALUE"

What do we mean by Taxation of Land Values? What do we mean by the phrase, "Land Value?" What is the land value of any piece of land? Take the place where we are now. Suppose we were to remove the roof, to remove the floor, to demolish the walls and grub up the foundations, suppose we were to shift and carry away everything that the industry of man had placed on or in or under the soil, what would you have left? You would have left a certain number of square yards in a certain part of London, and the right to these square yards would carry the right to that surface, the right to all that lay below the surface, and the right to have the space uninterrupted above, which would give you the right to light, the right to the rain that fell, and to a great many other things, for all these are included in the term "land."

I remember once putting a case like that to another meeting, and the answer came from some one. I asked what you would have left? The answer was "Nothing." I pointed out that the foundations were not built upon nothing, and I pointed out that, if there was nothing left, if those number of square yards, with what was below them and above them, was nothing, it was a nothing for which you would have to pay very heavily in a busy hive of industry. In other words, you have this valuable land in the middle of an active and enterprising community where the demand is great. If you had the land in that state, any valuer in London could tell you within a very narrow margin what the land would fetch. The value of that bare land is its land value.

#### THE OBJECTS OF THE REFORM

When we are speaking of taxing the land value of any piece of land, we mean to tax the market value, the selling value, if you like, of that land apart from the value of any buildings and improvements upon it. That is the land value which we are out to tax. And in taxing it we say something more; we would call upon those who own it to pay a tax proportionate to its value, whether they use it or not. They may use it or not use it, they may let it or not let it, but so long as they hold it and claim to hold it against the rest of the community, so long will they have to contribute to the needs of the community in proportion to the value of that land.

Now, these are our fundamental principles, and look at what the result will be! So far, I have only mentioned the taxation of land value in itself, but we must remember there is another side which we have in view, namely, the untaxing of buildings and of all other improvements, and those two things are bound up together. I agree we have

to get the taxation of land values first, because you have to get the new tax in working order, but once that new tax is in working order, and if the Government care to put their shoulders to the wheel, you can have that new tax in working order within 12 months. You want steadily to increase the amount of it, and correspondingly to reduce the amount of those other taxes on landed property in so far as they bear upon buildings and other improvements. Our ideal is to concentrate the taxation of landed property on the value of the land, and to free buildings and other improvements from taxation altogether.

#### PRESENT METHODS

The present system does the very opposite. It lumps the improvements and the land in one; it draws no distinction between them; it rates and taxes the property not on its market value, but on the value of the use that is being made of it. As soon as you put up a house, your house is taxed. If you want to improve your building, up goes your assessment, up go your taxes, up go your rates. I knew a case of a man who, remembering that cleanliness is next to godliness, decided to build a little additional bathroom. His valuation was increased. That is not only the case with houses; if you build a factory, the better you build it, the heavier you are taxed. If you put in machinery, that is taxed too.

We want to stop all that, and we want to stop this greater evil. The man that the present system favours is the man who does nothing at all with his land. So long as he keeps it idle, does not use it, and does not let any one else use it, he goes on scot free. What is the result? On the one hand, you find every industry penalised throughout the country; on the other you find that valuable land which might be used for the support of the people, for the housing of the people, for production generally, is kept back from use; and the more land is kept back from use, the more you narrow the supply of land, and the more you send up the rent for the other land.

These are evils which we are out against. Our system goes to the root of it at once. On the one hand it says, to the people who hold the land, they have to pay the same tax whether they use it or not. When they have to do that year after year, they will very soon either use it themselves, in order to obtain money to pay the tax, or pass it on to some other people who will use it, and, on the other hand, by freeing improvements of every kind from taxation, you will give such an impetus to production as production has never yet had in this country.

#### ACCESS TO LAND ESSENTIAL

There have been various attempts to establish small-holdings in various parts of the country, and they have one and all proved a failure. Why? Because they have not gone to the root of the fundamental evil. There has been no fundamental reform. There have been various applications of public money. Who can say the small-holdings in England have proved a success—any scheme? The whole system of small-holdings has been water-logged by the enormous prices and the enormous compensations which have had to be paid. I know a great many people say, but how difficult it is to get people to work small-holdings; they have no agricultural education. Well, that is a fundamental difficulty. I would be the last to decry agricultural education, but there is something much more important, and that is to have the land. If you have two men, and one of them has land and no agricultural education, and the other has agricultural education and no land, I know which man I would put my money on to produce most.

People speak of difficulties of capital. Questions of capital, I know, are complex, but how does capital begin? Capital begins when the man who is using the land by the bounty of Nature gets more than he actually needs, and

can use that surplus to promote further production. There is the beginning of capital. Any man on an acre of land can start being a capitalist for further production tomorrow, if he has not to pay over his whole surplus profit by way of rent. That is what has water-logged many of the small-holdings.

#### USE THE RESOURCES OF THE COUNTRY

This reform, what we stand for to-day, is the redemption of labour. We do not say this movement is everything; we do not say, even now, we can carry it out completely, but we do want to set our faces in the right direction, and to move forward towards the true goal. It is of the utmost importance from the point of view of National Defence. Our first line of National Defence is to make better use of the resources of our own country, and to produce more of our own food supply.

As our Chairman has said, we want to fulfil the policy of Free Trade. Free Trade dealt with distribution; we want to deal with production as well, and when we have applied the principles of equal freedom to production as well as to distribution, we will see a much better state of things than we have ever seen yet. I am glad that these proposals have been coupled with Free Trade, because Free Trade is of the utmost importance. We here, who support this movement, are not merely anti-protectionists, we are Free Traders in the truest sense of the word. We recognise that trade is a mutual benefit to those who engage in it, or neither of them would engage in it. We want the people, not only in our own land, but also the peoples in other lands, to be bound together increasingly by strengthening ties of mutual sympathies and of mutual interests, and we believe that in the development of this policy you will find an uplifting of the whole conditions of human life, of increased contentment in this and in every other country in the world that adopts it, and a new beginning to that binding together of men in a common brotherhood, because all their interests are ultimately one. (Cheers.)

MR. HENRY GEORGE CHANCELLOR, M.P.: This year's Finance Bill raises the stupendous sum of £500,000,000. Of this, £300,000,000 represents taxation added to that existing before the war, and rendered necessary by it. All classes have been called on to provide it. The Income Tax has been graded up to 5s. in the £, and has been lowered in its incidence to include incomes of 50s. per week. Consumers of tea and alcohol, users of motor spirit, persons in all grades, are called on for sacrifice. To the cost of sugar £7,000,000 are added; to that of matches, £2,000,000; coffee, cocoa and chicory, £2,000,000; mineral waters, £2,000,000; whilst amusements are taxed £5,000,000.

#### REACTION TO PROTECTION

Petty, irritating, unfair, hampering to trade, costly to collect, uncertain in amount, inviting evasion, they mark, I fear, the beginning of a descent into the hopeless bog of Protection. Only national crisis and peril have made people accept them without resentment.

Taxes on commodities, even when not protective, take more from the consumer than reaches the Treasury, and most of all from the poorest consumers. Taxes on tea, cocoa and sugar discourage consumption of things which are not luxuries, but necessities, and thus hit hardest those whose lives are hard even without them, and whose increased consumption of such articles would be true economy. These are the people who are condemned to pay, in addition to the tax levied by the Government, a further tax levied by the seller. All these piffling injustices could have been avoided and the sum raised by one tax, easily enforced, unescapable, just, and having the effect of stimulating instead of depressing industry, and of increasing instead of limiting the power of the poor to maintain and improve their standard of living.



## THE DEFENCE OF THE LAND

This war is to defend the land of England from conquest by a foreign power. Those whose interest in our victory is greatest are the people who own the land of England, and graciously permit their fellow-countrymen, for a consideration, to live in it. For centuries this fact was the basis of our land system.

I recently took down Froude's *HISTORY OF HENRY VIII.*, and came across this passage (Volume I, page 7, Everyman Edition): "Through the many complicated varieties of it, there was one broad principle which bore equally upon every class, that the land of England must provide for the defence of England. . . . The land was to be so administered that the accustomed number of families supported by it should not be diminished, and that the State should suffer no injury from the carelessness or the selfishness of the owners." That principle is not less just now that centuries of legislation by landowners have driven families from the land, and removed landowners' burdens and obligations to other shoulders.

Yet this is the time, a time when defence is more vital than ever before since the Norman Conquest, selected for suspending the operations of the Valuation Department, when, by completing its work, the principle could have been re-established, and the land of England made to provide for its own defence. The charwoman must pay special War Taxes, but on no account must the value of English land, created by the English people and enjoyed by a small privileged fraction of them, be touched; so, whilst landowners as income-receivers pay special tax on income received, they do not pay any tax on the income they would receive if all their land were put to its proper use, namely, on the value instead of on the rent. The exemption continues which encourages disuse of land, and thereby hurts production, prevents the growth of necessary food and the mining of necessary metals, bolsters up monopoly, and enables owners to impose monopoly rents for the use of such land as is used.

Trade Unionists have responded nobly to the appeals made to them by suspending their rules and safeguards, and by doubling their efforts to produce for the needs of their country. They see the cost of living artificially increased by taxes on what they consume. Do they not see that the very value their labour gives to the land is enjoyed by non-producers, and even in time of war is not available for defence, whilst the system which limits the use of land creates most of the problems their organisations exist to solve, including unemployment and low wages?

## IDLE LAND AND UNEMPLOYMENT

This system, with all its baneful results, could be so simply and easily changed. At present, under Schedule A., income from land, mainly rent received for its use, is taxed. Land which is not used and pays no rent pays no tax, though its value may be great, and the better it is used the higher the rent and the heavier the tax. What better method could be adopted for preventing development and thus denying opportunity to labour, by which alone can development be made? Shift this tax from income, or rent, to land value, and you not only provide income that would make unnecessary all the contemptible expedients and wrongs of taxes on necessities, but break down the monopoly that denies labour its natural opportunity and its natural, that is, its full, reward.

A Tax on Land Value means a tax on all land that has a value. Undeveloped building land, undeveloped mining land, undeveloped agricultural land would have to pay, according not to the rent it now bears, which may be little or nothing, but according to the value it would have, if built on, or mined, or cultivated. To pay this tax, owners would have to build, or mine, or cultivate, or part with their land to those who would do these things. But these

things could only be done by employing labour, that is, by employing the idle hands on the idle lands. With idle hands fully employed, Trade Unions would require fewer and less stringent safeguards, as the worker with an alternative could look after himself. Choice of work means economic freedom and independence. Unions of men enjoying economic as well as civil freedom would be invincible, and could, in a few years, secure for their members the full value of their work. But freedom is the absolutely essential condition precedent to any such result if it is to be made permanent. I know there are other elements in the problem, especially character, custom, habit and education. But with economic freedom most of these would become easy of solution.

On the economic side I see only one solution and one method of achieving it. That is, provision of natural opportunity by penalising the causes of unemployment, in other words, the forcing into full use of land or natural opportunity by penalising its non-use or under-use. That means simply taxing Land Values and untaxing personal effort and the products of labour. But Land Value can only be taxed when it is known. The Government should, therefore, be forced to complete the Valuation and at once use it to find revenue for the war, and for the peace, when it comes, thus at the same time making England free from foreign foes, and Englishmen free to live, work, and enjoy the reward of their labour.

I second the Resolution moved by Mr. Dundas White.

## DISCUSSION

MR. G. E. GRIFFITHS (Co-operative Men's Guild, East Ham): It may have been apparent to those who know the Co-operative Movement at all, that, during the last year or two, they have been making strenuous propaganda on the line of purchase for use by the people of this country of such land as they can get hold of, and also in the direction of nationalisation. It appears to me that whatever methods of taxation we adopt the people who have to bear the brunt of those taxations, or who ought to bear the brunt of them, have a very clever way of shifting them on to other shoulders. I am not at all convinced that if you impose the taxation of land values you will be able to make the people who own the land carry the taxes.

There are some great landlords in this country who ought to be dispossessed. It was my great pleasure not very long ago to hit upon some figures in a very interesting book on our old nobility by Mr. Howard Evans. In that book Mr. Evans sets out the tremendous revenues derived by our noble and other families in this country from land. One or two figures from that book are very striking. The Sutherland land runs to over a million and a quarter acres, and we ought to have that back. A famous Scotch Duke died about a year ago, and I believe his son inherited just half a million acres, most of it in Scotland, but a large quantity of it in England. The rent roll from that is £200,000 a year. We ought to have that back. I also took out eight landowners who owned between them just under 3,000,000 acres, and we ought to have the whole of it; not to speak, of course, of the complicated question of the land owned in the rich cities. I suppose many of you know better than I do of some dukes whose rent roll runs into millions derived from this city alone. I believe nationalisation is the cure, and the only safe cure.

EX-BAILLIE BURT (Glasgow): What the last speaker proposes is to abolish landlords. I do not know whether he means to cut their heads off, or hang them or deport them. But he is to get rid of them, anyhow. (A Voice: He wants to buy them out.) The taxation of land values proposes a less drastic but a more effective method of getting rid of the landlords, that is, by taxing them out. If he wants to go as far as land nationalisation in the sense that he puts it, then he is what we would call a single-taxer



unlimited. He is prepared to tax the land up to 20s. in the £. I expect the dukes, both in Scotland and elsewhere, will find it very much more convenient to get rid of their titles, and turn their attention to some useful work other than collecting rent. It is a pity that a controversy should arise between men who, looking at the title of land, talk about land nationalisation as against taxation of land values. What the people want is to get the use of land, and what the people want is to have the economic rent of land devoted to public purposes. Now, whether you employ an official called a factor to go round for the community to collect rent, or whether you employ a gentleman called a tax collector to go round to collect the tax, is a matter merely of name, not of result.

If you propose to nationalise the land, you have an enormous organisation to set up to deal with the improvements upon the land. I do not suppose our friend is to differentiate between the great duke and the small duke, between the large landlord and the little landlord, because it is a matter of degree not of principle. It would require a long and serious discussion to settle where you are to draw the line of demarcation between the man who inherited his land from ancestors that had held it for hundreds of years, and the man who inherited it from ancestors who had only held it for a few years, and the man who had bought his land. All these difficulties arise in relation to this question of what is called land nationalisation. Having settled that, you have to settle the controversy what are you to do with the improvements on the land? (A Voice: Give it to those to whom it belongs—the working classes.) It would be a very difficult thing, again, to settle the individual working classes or the community, or the part of the community, to get different parts of it.

What I want to point out is this. The taxation of land values is a method of obtaining a result, and, as far as those who have studied this question are concerned, a very good method. What we want to get at is the use of the land of this country by the people of the country, and the distribution of the value of that land among the people for their mutual benefit. That is the objective; the method is secured by the taxation of land values.

If the landlords thought they could shift the land tax on to the tenants they would not raise any objection to its being put on. Lord Fletcher Moulton was speaking to the Liberal Club at Glasgow on one occasion, and one or two leading members of the Glasgow Town Council got up to controvert his statements. They brought up the story of the widows and orphans who had a little invested in the land, and others, like my friend here, told us the landlords would shift the burden on to the tenant. Lord Fletcher Moulton said, "If these two gentlemen will kindly leave the room and settle which of them is right, I will deal with the survivor." (Laughter.) Now, if those who say the landlords can shift the tax can persuade the landlords that they can do that, so that they will not object to the taxation of land values, our task will be a very easy one to get the system tried.

THE REV. FLEMING WILLIAMS: People talk about this land value as if it stood in a category away by itself, created in some mysterious way, and in some mysterious way invested for the private advantage of a few people. As a matter of fact, there is nothing on God's earth in the shape of property so fluid as land value. The thing is made and unmade in every moment of our existence. It is there now; it may be gone to-morrow, and the condition of its permanence is the industry, the enterprise, the presence, the activity of the community that creates it absolutely. That value I create and you create. I put a policeman there, I put a fire-station there, I put a school there, I put a hospital there, I myself go to work and say I will live there, and, by these expenditures which we impose upon ourselves, we create what is called a land value. Remember, if any man owns that value he owns

it by legislative action. It is a direct Act of Parliament that says, you people shall create that specific form of wealth, and that man shall enjoy the whole advantage of its ownership.

All I think we are saying in this Conference is—it seems to me to be a piece of elementary justice—we will meet all our national expenses quite readily and absolutely fully; but we want a convenient way of doing it, and it is not a convenient way to be pestering and harassing all our industries and upsetting all our industrial methods in order to accomplish that end. There is a simpler way. There is a great central pool of wealth to which we all contribute. Go to that. Tax us through that. We are not trying to evade taxation. I do not want to evade my personal share in this business; all I say is, take it from me in the least inconvenient and the most expeditious and the most effective way. I create that wealth; by law you have taken it from me; by law, I say, give me again the control of it, and then, by law, use as much of it as you want for our national needs.

I am one of the few men left who welcomed Henry George when he came here to London from America, and for many a year I have been fighting this issue. I believe that this is the most opportune moment we ever had for reviving interest in this elementary justice. This worldwide upheaval is driving most of us to try and grope our way down to the fundamental moral basis of society. We are trying, if we can, to get some basis for society more promising than the basis on which we have built it in the past, and I believe from my heart that, if you will put in the forefront the practical statement that this movement of yours and mine is simply to bring our people back to elementary principles of social justice, to say that law must not be used for immoral ends; and remember, the alienation of that value we create to private uses, is an immoral use of law—all we want, then, is, if we can, to moralise English law, and at this moment it appears to me that is not an unworthy ambition for the whole of us to pursue, and I believe, put in that way, we shall have a following in the nation that will astonish you and intimidate all our opponents.

MR. E. BAKER (Dulwich I.L.P.): Mr. Chairman and friends, I would like to say I am opposed to the taxation of land values, because any one connected with the country conditions knows that there are many other things which enter into the wealth of the country besides the paying of rent, and the squire or landlord can bring pressure to bear upon that tenant of land other than the paying of rent. We are not enthused on this question of the taxation of land values. Though we recognise it may be a step in the right direction, yet there are other factors which come in which it does not act upon; and we, as countrymen, are more in favour of the nationalisation of the land than this roundabout way of getting at the land owners by the taxation of them. Because you set up a dual ownership when you take part of the value of the land away from the landowners, as you do by taxation, and when you have dual ownership of land, there must necessarily be constant friction between the demands of one and the other.

There are many landowners in our country who do not get their income primarily from the land; they have large interests abroad, they have thousands of pounds coming in from foreign securities, and they are quite independent of whether you put a large or a small tax on that land which they own here merely for pleasure. How are you to deal with those? They will be a very great stumbling-block in the use of land. My view is it would be much better for the Government to resume the ownership of land, giving interest bearing scrip to the present owners of the land, and so take it out of the hands of private people. And then the Government could deal with the land and give the people the opportunity of using the land, promoting production on the land, and all these improvements,

added to Free Trade, would bring about the cessation of unemployment.

MR. G. I. BRUCE: I would like to oppose part of this resolution; it says: That this Conference "calls upon the Government to impose a direct tax on Land Values; and affirms that such a tax, besides providing revenue, would open up the land to the people and promote production." Now, there is our keynote. That is all we want to say, I think. I do not know why we should be asked to try to bolster up something else by the introduction of the other matter.

I am a New Zealander, and I would remind you that you drove from this country very large numbers of your people out into those Dominions, who had to tackle the land question at first hand with a good strong arm and hew out for themselves homes and livings in these virgin forests and arid plains. They had to deal with the land question, and while they were dealing with it, they found it was necessary, in order that they might add these hundreds of thousands of square miles to the Empire we own to-day, that they should have protection; and every one of those Overseas Dominions—Canada, Africa, Australia, and New Zealand, find the necessity of maintaining a high protection to-day.

I think that we might amend this resolution by striking out the latter part, and adopting the part that really speaks for the taxation of the land values. "That this Conference calls upon the Government to impose a direct tax on Land Values and promote production." I move that as an amendment.

MR. A. J. MARRIOTT: I should be very willing to second it. Though I differ entirely from my friend as to Free Trade, I think it is a mistake to put it in the resolution. But I think I would advise Colonials to mind their own business.

#### MR. J. DUNDAS WHITE'S REPLY.

MR. DUNDAS WHITE, M.P.: The two principal points that seem to have been raised against the proposition are, in the first place, that the taxation of land values is not a true way of going about it, and you should adopt the principle of land nationalisation. Now, it will be very interesting to know what is meant by land nationalisation. We have heard about these dukes with these great rent-rolls. I would just like to know is it proposed to take the land, with compensation to them, or without compensation. We come to a very simple question. I want to put a very simple question. Has the duke the right to these million acres, or whatever it is, or has he not?

A DELEGATE: He has had it for untold generations.

MR. GRIFFITHS: I say he has not; that is the position.

MR. DUNDAS WHITE: Do you propose to give him anything for it when you take it, or do you not?

MR. GRIFFITHS: I think that is a matter for simple arrangement.

MR. DUNDAS WHITE: I am a very simple, bucolic person, and I do like a simple answer to a very plain question. I want to know, in the first place, whether he is to receive payment for the land to which, on your hypothesis, he has no right.

A LADY: Give him an old age pension of 5s. a week. (Laughter.)

MR. DUNDAS WHITE: Then the lady's answer to my question is "no"; you would not compensate him.

The LADY: Give him an old age pension of 5s. a week. (Laughter.)

MR. DUNDAS WHITE: And suppose he had not attained the ripe age of seventy, what then? I simply put this question because land nationalisation seems to me to be a word. I want to know what is meant by the scheme? Most land nationalisers mean, burdened as you are with taxation and debt, you ought to raise fresh millions of money to buy the landlords out of land and improvements

and everything else, and then make a general redistribution. That is what some mean. I am a practical man, and what I propose to do is, simply to say to these gentlemen, We will ask you to contribute to the needs of the nation according to the value of the land you hold, that value arising from the presence and demand of the community, whether you use it or not. That is what we say to them, and that would have the very effect that my friend desires, because, when they were not using the land, and they were paying for it, they would soon let it go to other people.

On the point of shifting the tax, let me point this out. It comes back, I quite admit, to the fundamental theory of rent; but Mill, and every one who has written on economic rent, has laid down the view that the tax cannot be shifted, and it cannot be shifted for a very simple reason; who is there to shift it on to? People may say, having this tax, he may try to raise the rent against the man who wants the land. The rent is determined not by what the landlord wants, but what the man is willing to pay, and that depends upon the amount of land in the market. What keeps rent high and puts us at the mercy of the monopolist landlord is the power of holding back the land and narrowing the supply. Once you cut the root of land monopoly and bring the spare land into the market, then you will increase the available supply, and the rents will come down to what they ought to be.

I now pass, if I may for a moment, to the last question. As I said, Ladies and Gentlemen, I stand by the principles of Free Trade, and not only anti-Protection, but the freest possible trade between man and man. That is essential and bound up with this movement. I would rather have the whole resolution defeated than have Free Trade cut out. Because what would be the result? You would have it advertised through every Protectionist place in the country—and remember this War, and that strong feelings between nations are being exploited by monopolist manufacturers for their own ends—you would have it go out through the country that we, in attacking land values, have gone back on Free Trade. We stand by Free Trade.

And I would like to know, if we propose to go from Free Trade, what do we mean to tax? We have heard a good deal of Colonial Preference, and Mr. Chamberlain was a man who told us frankly what he meant. Mr. Chamberlain said it meant the taxation of food. Ladies and Gentlemen, are you for the taxation of food? (Cries of "No.") (A Voice: "You are getting it—cocoa.") I know we are getting it, and we do not want any more of it. It is because we do not want to tax cocoa and other foods that we want to tax land value. I just point out that danger. We stand by Free Trade because we believe in the principles of freedom for which we stand—and remember, Henry George said, Yes, I am for land values, but I am still more for freedom, for freedom to use the national resources of our country, and for freedom to exchange the results of our industry with all our fellow-men.

THE CHAIRMAN put Mr. Bruce's amendment, to strike out all words referring to Free Trade, and declared it lost by a large majority, only six voting in its favour. The resolution was next put to the meeting and carried amid cheers, with only three dissentients.

#### THE SECOND RESOLUTION

MR. R. L. OUTHWAITE, M.P.: Mr. Chairman, Ladies and Gentlemen. The resolution I desire to propose is this:—

"That this Conference calls on the Government to continue to resist the endeavour of representatives of land monopoly in both Houses of Parliament to abolish the Land Valuation Department; and affirms that, in order to secure an up-to-date basis for a national tax on Land Values as expeditiously and economically as possible, owners of land should be required to furnish a declaration of the present value and character of their holdings."

This resolution is one, I think, of the very greatest importance. We are told that we cannot have the taxation of land values because it is impossible to get a valuation. Let us look at the position which has arisen. In the Budget of 1909, in furtherance of our views, the Chancellor of the Exchequer introduced a proposal that the landlord should provide a valuation. That was discarded later on owing to the pleas of the landowners falling upon ears that were receptive, and for the valuation of the landowner was substituted a valuation by the State. Now, that would have been difficult in itself to procure, but it was enormously complicated because the valuation that was set to work was one not to secure the value of the land, but a number of other values associated with the ridiculous taxes that Mr. Lloyd George introduced into the Budget, instead of a National Land Values Tax.

#### THE OWNERS' VALUATION

Now, the securing of all these different values by a horde of valuers, and at the cost of millions of pounds, has largely been wasted because it has not been securing what particularly we desire, simply the value of the land. An enormous amount of data and of facts and of values has been secured by the Department, but there are some facts and some data and some values missing, which the Department—or what is left of the Department even—would be able to secure for us within a few months, a valuation, and a true valuation, as we see it, of the land of the United Kingdom. What we say is,—We want legislation to compel the owner to supply any value that we require, and so secure the valuation in time for the almost immediate imposition of the tax.

#### THE EXAMPLE OF AUSTRALIA AND NEW ZEALAND

That is going back to our first proposal. We know it is sound and it is expeditious, because, although there has been much that we do not want to follow in Australian and New Zealand methods of land value taxation, there is one thing they have shown us, and that is, the way to secure a rapid valuation of the land. We know that in Australia, as regards the Federal Land Tax, it was not a true valuation, certainly, but in a few weeks' time they secured such a valuation as they required from the owners of the Continent; and I think we should secure something on the lines of that Assessment Act for the provision of what data are still required by us here.

It was an Act of very strenuous methods. The owner was called upon forthwith—he was given a few weeks—to value his land or his interest in it; and the Government reserved to itself the right, if it discovered or thought that that owner had undervalued his land by 25 per cent., to regard it as a fraudulent undervaluation. The owner had to go to the Court and show that it was not fraudulent, and, if he could not show that, then the State took to itself the right to confiscate the land, without a penny piece of compensation for it. In the case of other under-valuation, there were heavy fines, coupled with imprisonment, and if any man tried to thwart the intention or the incidence of the Act, he also was subject to fine and imprisonment.

#### MR. HUGHES AND LAND MONOPOLY

And who was the author of this ferocious Act? Why, Mr. W. M. Hughes, the Prime Minister of Australia, the pet of the land monopolists of this country to-day, the special friend of the Constitutional Party, the beloved of the City of London! Why does he not come forward and tell the people that he is Prime Minister of Australia because he reaped where the single-taxers of Australia had sown? He is telling the people here of his labour methods—the minimum rate of wage, and so on—but what did he tell the people of Australia when he went to the Election of 1910, when for the first time a Labour Party was returned with a majority to the Federal House? He told them that

all these palliatives had been no use whatsoever. Here are his words. He said:—

"Land monopoly, then, bars the road to a policy of successful immigration, imperils our national safety, retards our development, threatens our very existence. But land monopoly is a upas tree; its deadly roots are firmly embedded in the earth. It is not to be uprooted by fine speeches or a rosewater policy. During the last few years it has flourished unchecked. We have only dallied and paltered with the matter. Orations by Mr. Deakin and closer settlement schemes by State Governments have been equally ineffective. Large estates are growing to-day faster than the closer settlement schemes are cutting them up. Their effect is like the attempting to bale the ocean with a sieve, and something much more drastic must be resorted to. There is, in our opinion, but one practical remedy, and that is a graduated tax upon unimproved land values. . . . The future of Australia hangs upon the result of the forthcoming election. Whether land monopoly should exist and flourish safely, sheltered within the citadels of vested interests—the Legislative Councils of Australia—or be shattered at one blow, depends upon the votes of the people. To ensure the development of our great resources, the speedy peopling of our vacant lands, the effective defence of the country, land monopoly must be destroyed."

That is what he told the people of Australia; and he told them at the same time in this manifesto that all the reforms that had been attempted had failed, and would fail so long as land monopoly existed. Why did he not say that down at Manchester? At Manchester he said: "To effect all this you must have Protection and increased monopoly in England, instead of destroying the monopoly that now exists."

We, at any rate, can see, from the result of this system of the landowners' valuation in Australia and New Zealand, that what we are proposing is an effective method to supply all the data we require. As others have pointed out, it is very requisite and very urgent that this should be done.

#### THE TAX-BURDEN OF THE WAR

Let us see for a moment where we stand. We had a speech from Colonel Churchill, straight back from the trenches, the other day, to engage in politics again. He told us that the armies were so equally balanced that an immediate victory was not to be looked for. He talked of victory in 1917. Well, if that be so, we can easily calculate it. We are spending some £5,000,000 a day, and have increased the National Debt, by our last Vote of Credit, to over £2,000,000,000. We can see, on that basis, if victory is to be so far deferred, that by the time it has been reached we will have added to the National Debt from £4,000,000,000 to £5,000,000,000. If you put it at £5,000,000,000 and take 5 per cent. as the interest—we will not get the balance of the money at less than 5 per cent.—with 1 per cent. interest for sinking fund, that makes 6 per cent. interest and sinking fund; then the redemption of the debt means £300,000,000 a year, and if victory is to be deferred till then we shall have to find £50,000,000 a year for pensions, for widows, for the disability allowances to our soldiers—and if they give them less than that it will be a shame indeed—and then you may add the £200,000,000 that we had to raise for National needs before the War, which brings the annual revenue requirements of this country to £550,000,000 a year. You can knock off the £50,000,000 if you think I am exaggerating. That means that we have to raise £500,000,000 a year.

Well, who is going to pay for it? Are the men coming back from the trenches to pay for it? Are they to be told on their return, You went there for a shilling a day, and,



now that you return, see the vast debt that has been created in your absence, because the rich would not pay their share of taxation, because we let land monopoly go free? This is your testimony to the workers. Now that the khaki is taken off, when you go back to your looms, your benches, and your mines, you must work for three to six months in the year for nothing else but to pay the share of the debt created by the War in which you fought! Are they to accept that position? I think not. But they will have to accept it, if you do not proceed by way of this reform. There is no other source from which you can get the revenue required without taxing industry, raising prices, and so bringing that taxation back in the long run on the shoulders of the workers.

#### WHO IS TO PAY?

The time has come to make the first start when, I believe, the land monopolists of this country must render up to the last shilling the communal value that they possess. If we create this vast debt, these great burdens, there will be only two ways in the future that you can follow, after the War. The burden of £500,000,000 upon the country, depressed by the War and with hundreds of thousands slain and wounded—either you can repudiate that debt—(A Voice: It will be.)—That is what the people may want: you will either have to repudiate it, because the people would not stay in the country and work for the bondholder, or you can call upon the national assets of this country—the land and the coal and the iron—to find the revenue required to meet that debt. There is no other way, and I would say to the workers, representatives of labour who are here to-day—as this is the only means, I will not say the only means we recognise now, for even if we take the whole of the value of the land of the United Kingdom, vast revenues still will have to be levied, and they can have their Income Tax as high as they like—I say it is to the land value, the communal value, that you will have to go, and you will have to lead your people to demand it, or else undoubtedly the cost of this War will fall with crushing burden upon them.

But what is of more importance still to labour is, What will be their fate when the men return—when we have a condition that all our manhood virtually is either with the Colours or in industries connected with the War—maintained by the War—when the millions are disbanded from the armies and the millions are turned out of the munition works; what will be the condition of this country if all the national opportunities are locked up against labour then? It can only be if you set up a demand for labour by compelling everybody who owns a national resource to put it to its fullest use that there will be hope of men getting back to labour, each in his own trade, to produce wealth. There will be a condition in this country that befell an Empire of long ago.

#### THE FALL OF ROME

Mr. Hughes, when he went down to the City, spoke of the fall of Rome. He did not deliver the speech of which you have copies in your hands to-day. He did not tell them that Rome fell because of land monopoly, as he told the people of Australia; but I was looking up what the great Land Reformer of those days said to the Roman crowds of dispossessed and unemployed, and I think we may study his words to-day, for, as our Chairman said, like causes produce like results. War and land monopoly created conditions which caused the fall of Rome, and war and land monopoly will create exactly the same conditions here, and will cause the fall of Britain.

Tiberius Gracchus said:—

“The savage beasts of Italy have their own dens; they have their places of repose and refuge, but the men who bear arms and expose their lives for the safety of

their country enjoy in the meantime nothing more in it but the air and light, and, having no houses or settlements of their own, are constrained to wander from place to place with their wives and children.”

Plutarch, describing how Gracchus appealed to those disbanded soldiers, said:—

“He told them that the commanders were guilty of a ridiculous error when, at the head of their armies, they exhorted the common soldiers to fight for their sepulchres and altars; when not any amongst so many Romans is possessed of either altar or monument, neither have they any houses of their own, or hearths of their ancestors to defend. They fought indeed, and were slain, but it was to maintain the luxury and the wealth of other men. They were called the conquerors of the world, but in the meantime had not one foot of ground which they could call their own.”

Well, that will be the condition of our heroes when they return. They will be proclaimed the conquerors of the world, but not one inch of the land for which they fought will they be able to call their own, and when the landlords give them little allotments they will charge them £40 an acre for them. A returned soldier will have to pay for it, directly or indirectly; he will become a slave of the soil.

#### DESTROY LANDLORDISM

Now, this is our time, and our time is coming, to fight against Junkerdom—which, I see in the dictionary, is the German for landlordism. We used to be told at the beginning of the War, this is a fight against Junkerdom. That term is not so much used, but let us stick to it. The fight against Junkerdom to-day is on the fields of Flanders and of France. The fight against Junkerdom a year or so hence will be in the land of Britain, and we must show Kitchener's Army, returned, disbanded, seeking for work, how to carry the trenches behind which monopoly has been established in strength for a thousand years.

I believe that we are at the end of the feudal era. I believe that the day we carried conscription—whether we are against it or for it, it matters not—it is a great principle established, a new principle that the State can claim even the body of the citizen: If the State can claim the body of the citizen to fight, surely the State can claim the land. I say, the time is coming, as it never came before. These are the days when we should be prepared, and direct public notice, wherever we can, to what lies ahead. Therefore I think this Conference augurs well, and I would ask you to pass unanimously this resolution, as a means of carrying our views into immediate action. (Loud cheers.)

MR. FRANK SMITH: There is one thing that I feel we are all concerned about, and that is, that by some means or other landlordism has to go. The question is, how is to be accomplished? It seems to me that four ways have been enunciated this afternoon. First, to chuck them out; second, to buy them out; third, to legislate them out; and fourth, to tax them out. I may be rather a simple-minded individual, although there is a certain amount of pugnacity in my nature. So far as the chucking out is concerned, I should not object, if you could do it. If I had an opportunity, I certainly would not object to legislating them out. The only thing that I do object to is buying them out. The thing that appeals to me, as a simple-minded individual, as the only way to do it, is to tax them out. To that extent, sir, if I had to carry a label, I should carry a single-tax label, because I certainly do want the lot.

I could not help thinking, whilst listening here, that if some one could have come from another planet and heard the discussion, 99 per cent., nay, 100 per cent. who are here agree upon the fundamental evil of land monopoly, and yet, here we are inclined to go for one another on

matters of detail. My friends, that is the very reason why we have been robbed, as we have been, up till to-day. You know the old story of putting up two men to have a scrap, and, while they are going for one another, the fraternity going round and picking your pocket. So long as the landlord interests can keep the advanced thinkers of all kinds apart, so long will they pick your pockets, and do not forget it!

#### POLITICAL HOPES AND PROMISES

Let us get down to the fundamental fact, that landlordism has to go, and do let us get to the practical possibilities of how they are to go. When we were boys, sometimes we got up to pranks; a nice little parcel tied up at the end of a string put out on the side-walk, and the unsuspecting old lady coming along, seeing half a pound of tea, making a bee-line for it, and just when she thought she had it, she had not got it. (Laughter.) There was a place called Newcastle, and years ago we thought we were like the parcel, we had got it. It occupied a place of honour on the programme; just when we thought we had got it, the string was pulled. (Laughter.) Who pulled it? The landlord interests inside and outside of Parliament, and it is astonishing what a close connection there is between the landlord influence outside Parliament and the landlord influence in. Even in our own time, when the Wizard from Wales went into the campaign against landlords with as much enthusiasm as he is going into the campaign against the Germans—let us hope he will not drop it as soon as the other—we thought we had got it. We have not. And then the Valuation Department was set up. We said, now we have got it. Then the interests came along and shut it out, and we have not got it!

#### THE POPULAR DEMAND

Appeals have been made to the workers. In a certain sense, I represent the workers. As a Trade Unionist and as a believer in the organisation of labour and of industry, I say here to-day that there is no question which affects the interests of labour as does the land question. I know it is difficult to get the average worker to realise this. You can arouse his enthusiasm over  $\frac{1}{2}$ d. an hour, over the curtailing of the hours of labour, over working conditions in the shop, and matters of that kind, but, after all, let us criticise gently our comrades of the workshop. Remember, when they only get a few shillings at the week's end and they do not know how the devil to spend it to make ends meet, an extra shilling bulks very big; and when you have to spend your working life in a "sweated" shop, or some other evil surroundings, half an hour means a great deal.

Let us see to it that we settle all these little minor differences and concentrate upon the one thing, and that one thing to-day is, to demand that the Valuation Department shall go on. They say it cannot, because of the War. It is astonishing how many sins the War is responsible for. If you do not want to do a thing, put it down to the War. The men were taken away from the Department because it cost too much to get the valuation. Others demanded their being taken away from the Department in order to go to the front. Very well, if it is true that the men cannot be used in the Department, then, as is pointed out in the resolution, the remedy is easier still!

#### APPLY THE DEFENCE OF THE REALM ACT!

Let the Government say to the owners of the land—or rather, I do not like the term, there are no owners of the land—the holders of the land; let the Government say to the holders of the land, if you grumble about the expenditure that we are engaged in to get the valuation of the land, give us the valuation yourself. They say they cannot do it. Is there a landowner who could not ascertain in two minutes what the valuation of his property is, if he wanted to sell it? How do they get the Income Tax to-day? By

requiring the individual to make a declaration of his indebtedness to the State. But, you say, they are not all George Washington's when they are on that job. That is very true; but if they lie, they lie at their peril, and it is quite easy to make the penalties so severe that it would not be worth their while to lie. And that could be done in a month. A Proclamation under the Defence of the Realm Act. (Loud cheers.) When I was a youngster I used to go to the pantomime, and you know when the harlequin came round with his wand, one touch, presto! complete change. (Laughter.) Well, here is the magic wand, the Defence of the Realm Act; any mortal thing you like, from hanging downwards. (Renewed laughter.)

#### THE LAND FOR THE PEOPLE

They could do it if they wanted to, and they would do it if they realised that the people of the country were united on the subject. What we have to do is to be united, not to worry ourselves or to quarrel amongst ourselves as regards details, but be united on this question. The value, the whole value of the land for the people, and all the people.

In conclusion, there is a declaration higher and of more importance than any that can come from the camp of the enemy, a declaration that is unimpeachable and unanswerable, a declaration that says, "The Earth is the Lord's, and the fulness thereof." "The Earth hath He given to the children of men." It is for us who believe in that, who believe that every hungry child is a witness against landlordism, that every unemployed workman is a witness against land monopoly, and that if we want to stop workmen having to chase about for an employer, and see the employer chasing about for a workman, to see that the Divine Command is put into practice, that the Divine Order is applied, and if we will concentrate on that, victory will come. (Cheers.)

#### DISCUSSION

MR. J. R. LESLIE (Finchley Trades Council): I want to speak, not only as one in favour of the Taxation of Land Values, but also as a Land Nationaliser. I favour the Taxation of Land Values, because I feel it is a means to an end. One or two speakers asked how was it proposed to nationalise the land? They seemed to think that it was a very difficult problem. To my mind, it is not very difficult at all, because, surely, what the law made the law can unmake; and if landlords, by Enclosure Acts, got possession of the land, why cannot Acts of Parliament be passed to dispossess them of the land that they secured by Act of Parliament?

One method would be the compulsory production of titles, because I believe that a considerable proportion of land in this country is held by people who have no title deeds to show. They ought to be compelled to produce the title deeds, and, if they cannot produce the title deeds, well, I would not suggest that they ought to compensate us for having held the land so long, but simply be asked to hand it over now.

Another idea is that of the late Dr. Russell Wallace, who proposed to abolish the law of inheritance. That seems simple enough. The present landowner would be allowed to possess it as long as he lives; his son, who is brought up in the belief that he will inherit it, will also be allowed to have it, but in the yet unborn there will be no rights, and when he does enter this vale he will have to be brought up in the knowledge that he has, like ever other honest man, to work for his living. Where people have bought honestly, we will certainly purchase, but not at their value—at the value that would be placed upon the land by an impartial body.

I think everybody will agree that this War has certainly shown the evil of land monopoly. We are now to be faced

with a food crisis. According to the DAILY MAIL, there will be a food crisis. It is very likely. Why is there a food crisis? Is it not because we have been in the hands of the shipping companies; simply because we have had to bring the food from overseas? If the land had been in our possession, we could have grown sufficient food to have kept us in existence. We know that that is possible in this country. With worse soil than we have in this country, Belgium, prior to the War, was able to grow her own food. What is possible in Belgium is possible in this country.

CAPTAIN MERVYN STEWART: This is not a political meeting, or else I could not be here. It has been said that this is a humanitarian meeting; it is something more than that; it is a religious meeting in the deepest sense of the word. There are just a couple of references I wanted to make from my personal knowledge of things that have come before us in the course of the discussion. One was that Mr. Hughes, who is in a sense a compatriot of mine, has reaped where the single-taxers have sown. That is only half putting it. It was as a leader in the single-tax movement that Mr. Hughes came to the front and qualified for the position which he now holds. Mr. Hughes did as some have advised us to do to-day; he sank his calèche in order to get on, with the help of protectionists, in getting through a measure of Land Value Taxation. The result was he sacrificed his deepest convictions. The Act that he put through was a mutilation. Those mutilations were enforced by the Protectionists, whom Mr. Hughes never opposed when he was a free man, and now, what do you see? You see the Leader of the Labour Party of Australia dragged round the cities of Britain at the chariot wheels of the monopolists and the landlords and the protectionists, like Zenobia or Caractacus, or any other subject monarch who had been taken prisoner by the Romans. (Cheers.)

I would just like to say one or two words about my position here; I am speaking purely personally. In the town of Falmouth, where I am now living, I own a good few plots of land on the edge of the town. It is now used for dairying mostly; it could be used for building. I have tried to use it for building, but my efforts in that respect have been pretty well crushed out by the awful piling on of assessments against me. As long as I keep this land, which can be used for building, at the inadequate use of dairying, I get off with very light rates. If I turn my tenant off, and hold it idle altogether, I would, of course, get off without rates and taxes altogether. I am now taxed sufficiently for the return I get, which is only a low one. The land could be used to better advantage and give very much more employment—which I am quite willing to do. Do you know what they are discussing with regard to my property? Whether the value of the grass which was growing on that property in April, 1909, is, or is not, to be included in the price on which I have to pay rates in 1917! It seems like a joke, but there is a very deep-lying motive behind that. You must understand that that is the kind of thing they are doing, and, as long as their activities are such, I think those people are very well employed in repairing entanglements somewhat well in the front line. (Laughter.) I do not see the use of a Department run on those lines. I could myself, within 24 hours, if I were asked, give you an exact statement of the land value of my property there, which I would be prepared to submit to a jury of property-owners or business men in the town, because I am quite satisfied there is no responsible business man who would say I was 20 per cent. out; and I am perfectly certain that a reasonable number—a dozen or so—would take my valuation as reasonably correct. I could give that to-morrow. I have never been asked to.

The REV. J. VINT LAUGHLAND (Unity Church, Upper Street, Islington): There is a fact that stands out in my memory. I may be a little astray as to the percentage,

but I believe I am correct in saying that one-third of the wealth produced in this country every year goes into the pockets of one-sixtieth of the population.

Some one said that this was a religious meeting, and I believe that we ought to hear that note struck more often than we do. It is not every preacher who is trying to save people for Heaven. Personally, I used to know a great deal about that place, but my memory has left me and betrayed me, and the longer I live the less I know. All that I know is this: I am perfectly satisfied to spend my life on this earth, and if to be blotted out is the end of it all, then I am satisfied; but I am not satisfied to live here in the midst of all this poverty and suffering and talk about the ideals of life, when, sitting in our comfortably furnished pews, we are allowing the toiling millions outside to be crushed under the heavy burden of circumstances that are impossible for the development of normal human beings.

The CHAIRMAN put the Resolution to the Meeting, and declared it unanimously carried.

MR. TOM WING, M.P.: My proposal is, to send copies of these Resolutions to the Prime Minister, to the Chancellor of the Exchequer, to "the little Wizard from Wales"—who have been mentioned—and I do not know why you have left out Mr. Hughes, the Prime Minister of Australia. I would like also to send them a Report of the speeches which have been made this afternoon, that they may have an idea of what sort of a gathering we have had and the class of oratory we have enjoyed.

There is just one thought that occurred to me, speaking of Nationalisation. A thing occurred in the House of Commons last week which shows the entire futility of the idea of Nationalisation. We have been trying for some years to nationalise, practically, the land of Ireland by selling it to its cotters. A man, asked me the other day, Why cannot the cotters of Ireland get the land, because the landlords want to sell it? For the simple reason that the thing that people talk so glibly about the landlords will not have. This land nationalisation is quite easy! What you do is a financial operation. You give to them National Bonds bearing 3 per cent. That is what the Government have done: the Government offer them Irish Three Per Cents! The Irish landlord says, No thank you; they are no good to me, because the Irish National Three Per Cents stand at 67, and I want £100 net cash. Unless you give it to the Irish landlord absolutely in gold, he is not letting his land go. These operations that read so easily on paper are difficult when you come to put them into operation. I have very much pleasure in proposing this Resolution, and to say I am a Land Taxer because it is the easiest way of nationalising the land.

MR. HARRY S. MURRAY: I think we have had a splendid Conference. It is a fine achievement for Land Taxers to organise a Conference of this kind at such a moment during the War, because, after the War, this question will have to be dealt with, and it lies with us to bring it before the public and to drive it home amongst the workers—especially the source to which they must look in order to find the funds to provide for the sacrifices which this country has made. And not only will we have to provide that, but by doing so, by means of this great Reform, we shall also restore the land to the people and the people to the land. I have much pleasure in seconding the Resolution, and at the same time taking the opportunity, on your behalf, of thanking Mr. Raffan for the efficient, the kindly, and the judicious manner in which he has presided over this Conference. (Cheers.)

The Resolution was put to the Meeting, and declared unanimously adopted.

The CHAIRMAN: I am much obliged to Mr. Murray for what he has said; it will dispense with the necessity of passing a vote of thanks more formally. I have to thank you for your attendance, and I hope that the Conference will bear useful fruit.