

comradeship and what he was given to accomplish is what counts. The movement is stronger to-day because of James Busby's unselfish devotion to it, and his colleagues can tell how he had his own reward in the development of the ideas he lived to see so firmly established in the public mind.

He was afflicted for years with a troublesome chronic illness that frequently retired him from his work at 67, West Nile Street, Glasgow, and which gradually reduced his strength. This might weaken, but his vision never grew dim, and his fine spirit was never once shaken. He was a sick man at the Oxford Conference last August, but he moved about the proceedings of that inspiring week with a glad recognition of all that it signified for our advance. "Cast your mind back to thirty years ago," he said to the writer of this halting tribute to his memory, "and try just to realize for a moment what it all means. The foundation is laid, the building will be erected. This representative gathering of Single Taxers is a powerful demonstration of our success." He said something else. I cannot write it down, but—well, we were the greatest of friends and I shall ever remember his affection for me, and for all who were with him in the days when we were building better than we knew.

We join in the sincerest sympathy with the family circle in their bereavement.

J. P.

SOCIAL IMPLICATIONS OF CHRISTIANITY

Address at Keighley by Mr. Andrew MacLaren

Mr. Andrew MacLaren, the ex-Labour M.P. for Burslem, addressed a public meeting in the Municipal Hall, Keighley, last Sunday evening on the subject "Social Implications of Christianity." The meeting (we quote from the KEIGHLEY NEWS report, 29th March), which was held under the auspices of the Yorkshire Land Values League, was presided over by Mr. Charles Smithson, president of the Yorkshire Northern Land Values League.

In the course of his address Mr. MacLaren said the working man of to-day was beginning to ask questions. In a natural state God provided every living creature, whether man or brute, with a home. No child was born on to this earth without a right, a personal right, to liberty, to food, to clothing, and to home.

The cause of the trouble was a faulty distribution of God's gifts to the community. Society was asking for a leader, thundering for some new vision. It was not that men were irreligious; but they did not consider that "religion" would relieve the congestion in those overcrowded areas in our towns. "You cannot hope to have men and women religious in the true sense of the word as long as they are constantly distracted with the curse of poverty," declared the speaker.

Referring to the work of Mr. Henry George, the leader of the land values movement, Mr. MacLaren pointed out that, though Mr. George's book on the subject, "Progress and Poverty," was written so many years ago, yet it was more applicable to present conditions than it was then, because "those who monopolize the soil must of necessity become more powerful and dominate the structure of society, and the worker who has no land monopoly becomes disinherited, not by God's law, but by man-made laws."

In concluding, Mr. MacLaren made a forcible appeal "You have wars because economic injustice is dominant," he said. "Wars will not cease, science will continue to become a fiend in the laboratory until the minds of men come back again to fundamental truths. A clear understanding of the land question will lead to a clearer understanding of every economic question which absorbs the interests of politicians of to-day."

After the address questions were submitted by members of the audience bearing on the land question, and these were dealt with at length by Mr. MacLaren.

PARLIAMENTARY DEBATES

RATING OF LAND VALUES (No. 2) BILL

15th April

Sir John Simon : I beg to move, "That leave be given to bring in a Bill to provide for the valuation of land and for the rating of land values and other purposes connected therewith."

The present system of rating is one which discourages development and handicaps building, and at the same time it often fails to secure for the community that contribution which ought to be made from land value created by the efforts of the community as a whole, and particularly by the expenditure of money out of the rates. The object of the Bill, therefore, is to encourage building and improvements by relieving those who undertake them in the future from the burden of the additional rates caused thereby and further to introduce a system of valuation which would enable a proper contribution to be secured from land values.

There are a number of cases in which, under the present law, properties either escape valuation or rating altogether on the ground that they are vacant or derelict, or are rated on an assessment which is substantially less than the full annual value of the land, because the use to which they are at present being put is altogether inadequate, and the rent which is obtained for them bears no relation to the true value which would be realizable if the property were sold. We who support this Bill believe that it is unjust that these values, which are not due to the efforts or expenditure of any individual but are due to the activities and the expenditure of the community, should escape in whole or in part the burden of the rates which falls on other property, and the first effect of this Bill would be to set up a valuation which would secure that, in future, rating should be based on a sounder principle. We believe that this would not only be fair, but that it would in itself have a considerable effect in bringing land into use, in encouraging building, in promoting the production of houses, and thereby in reducing the level of the rates.

The present system is wrong because it operates as an extremely heavy tax upon production. It is sometimes supposed that though this is true in towns it is not true in relation to agricultural land. I should like to put before the House a very brief extract from a great authority, an agricultural witness whom I call, the Duke of Bedford. The Duke of Bedford, in a book which he wrote on the story of a great agricultural estate, stated as follows:—

"I have established near Woburn an experimental fruit farm. An ordinary arable field was converted during the autumn and winter of 1894 into a fruit garden by the employment of capital and labour. The land was duly planted with a valuable stock of fruit trees and bushes, and after a few months there came up—I confess to my amazement, for I did not foresee this result of my experiment—the overseer. The parish overseer said, 'The employment of capital has wrought a great change in this spot, and it is my duty to return the same and treble your rates.'"

The Duke of Bedford went on:

"Well, I was in search of experience in the matter of fruit farming, and I am now in a position to record an important result. It is this. If you invest capital in a fruit farm, your rates will be trebled before you have any chance of a return for your outlay."

Therefore, I submit that alike in agricultural and urban areas this Bill is proposing what is useful in removing this tax upon output. In the case of buildings and improvements that have been already completed, no doubt the mischief is done; but the Bill proposes that no future buildings or improvements shall be taken into account in assessing property for rating purposes. If this had been done before the War it might have been said that it created an unfair distinction between one class of persons and