

1921, at the P.M. Hall, Blawarthill, the following resolutions were passed:—

That this meeting views with much pleasure the practical acceptance of the Washington proposals towards disarmament.

That this meeting unanimously declares that even partial disarmament must be accompanied by freeing other opportunities to labour in order to avoid unemployment.

That this meeting sees in the taxation of imports, vested interests fattening on higher prices and the creation of bad feeling between trading nations which tend to make armaments appear necessary.

That this meeting sees that armaments destroy life and property but protect and create land values, so by taxing land values to pay for the war a new source of revenue will be tapped and at the same time, by forcing idle land into use, fresh opportunities to labour will arise and many social troubles will tend to disappear.

LIVERPOOL LAND VALUES LEAGUE: M. J. Kavanagh,
Hon. Secretary, 5, Lace Street, Liverpool.

The members of the Liverpool League continue to meet each Wednesday evening in McGhie's Café, 56, White-chapel. Steady progress is being made in the study of PROGRESS AND POVERTY. Prior to the Municipal Elections a list of questions, dealing with the Rating of Land Values was submitted to all the candidates. Many favourable replies have been received, and we hope to continue our activities in this direction. The members of the Liverpool League again extend a very cordial invitation to all readers of LAND & LIBERTY in this district to attend our meetings. "Unity is strength," and if readers of LAND & LIBERTY in Liverpool and district will come along to our meetings it will help us a very great deal in any endeavour we make to have our election promises fulfilled.

HENRY GEORGE CLUB (KEIGHLEY): G. H. Harrison,
Hon. Secretary, 71, North Street.

On 26th October, Mr. Wm. Thomson spoke on "Why Trade Unionism and Co-operative Movement must fail to solve the Labour Problem." On 2nd November, Louis H. Singer opened a discussion on "The Ethics of the Single Tax," which was followed by an interesting discussion. On 9th November, Mr. J. W. Booth spoke on "The Tariff Question," and on the 16th the Secretary of the Yorkshire League answered questions.

Mr. John Archer is to speak on 23rd instant on "The Religion of Henry George."

HENRY GEORGE CLUB (EDINBURGH): A. Davis, Hon.
Secretary, 269, Dalkeith Road.

A meeting of the Henry George Club was held on 14th November, at 13, Abercromby Place. Mr. William Reid, of Glasgow, gave a lecture on "Hindrances to Progress." The meeting was well attended, and the audience appreciated very much the clear and able manner in which the lecturer showed that war, tariffs, "ca' canny" and land monopoly were the main hindrances to progress. An animated discussion followed, and a number of new members were enrolled. We meet again on 28th November, at the same place, for the study of PROGRESS AND POVERTY.

EAST HULL

The EASTERN MORNING NEWS of 17th November reports the address delivered by Major Vasey, prospective Independent Liberal Candidate in East Hull, at a meeting in the Buckingham Street Schools. Major Vasey has been carrying out a campaign of meetings which will be resumed on 1st December, and the first and foremost plank in his platform is the taxation of land values.

FOREIGN AND COLONIAL

FRANK CORNWALL

With deep regret we record the death of our Australian colleague and co-worker, Frank H. G. Cornwall, of Melbourne. The news, conveyed in a letter to Mr. L. P. Jacobs and announced at a recent meeting of the Henry George Club, London, was altogether unexpected. It came shortly after the receipt of a letter from Mr. Cornwall himself dated 24th September, written to our office and giving an inspiring account of the progress going on in Victoria. There was only a hint that the rating campaign had been taking too much out of him. He had been too unwell to do as much as he had wished in the numerous recent polls and municipal elections where the adoption of land value rating was being decided. Yet he did not miss a meeting, and up to the last moment was giving all his energies to the cause he had so much at heart.

Since the Henry George Club meeting we have received the first issue of the new journal of the South Australian League, THE PEOPLE'S ADVOCATE, where, in an obituary notice, it is stated that Mr. Cornwall visited Riddell on Saturday, 1st October, and delivered an address on "Land Values Rating." He returned to Melbourne the same night. On Sunday he became ill and died on Monday. At the time of his death he had prepared much material for a book setting forth his views on the rating problem.

Mr. Cornwall has been cut off in the prime of life. He was 53 years of age. Born in Midhurst, Surrey, he entered the legal profession and was trained in a solicitor's office in London. In 1890 he left this country for Australia, and in Melbourne built up a successful business as a solicitor. As a young man he became acquainted with the late Max Hirsch, from whom he learnt to understand the great reform that he has since done so much to promote. He gave long public service as a member of the Malvern Town Council and for one term held office as Mayor of the Town.

It has been gratifying to report the advance our question has made in recent years in Victoria. Very much of the credit is due to Mr. Cornwall. He was one of those who insisted that progress could best be achieved along the line of municipal taxation. He and his co-workers after long and persistent effort secured the passing of the Rating on Unimproved Values Act, 1914, giving optional powers to cities, towns, boroughs, shires and road districts to levy rates on the value of land apart from improvements. Owing, however, to the chaotic state of the Land Tax valuation the Act was inoperative and the war intervened to prevent that valuation being made available for the purpose. In 1919 the legislation was amended and powers were given to the local authorities to make their own valuations. The question then became practical politics and progress was only a matter of persuading ratepayers and local councils, in every district that could be reached, to give effect to the ample powers they now possessed. The result is on record. In one year nine local authorities had adopted the new system and many others had taken the first step in that direction by passing the necessary resolutions. At the same time, during the whole of this campaign, most successful propaganda has been carried on in support of the ultimate ideal—the appropriation of *all* land value for the common good. Frank Cornwall's faith in that kind of effort, to which he devoted his brilliant gifts, was expressed in a letter he sent us a few months ago. Referring to his life in London, he wrote: "My daily walks took me from Piccadilly, through Leicester Square, Long Acre, Clare Market, back of Drury Lane to the Law Courts. The gaunt faces of the half-starved, half-clothed women, and the lean, pale faces of the kiddies in the slums through which I passed, haunt me still. I am not worrying about

the immediate conditions of our workers, but I dread the possibility of the establishment here of London conditions—I feel that every insignificant little municipality captured here is another stone loosened in the ramparts of the English monopolist and may do something to put roses into the cheeks of the youngsters of the big cities and laughter into their eyes—and so everywhere.”

Busy as he was with exacting duties in his own office, and not sparing himself in the agitation for land value rating, he found time to prepare his evidence on the Federal Land Tax for the Australian Royal Commission on Taxation. He submitted a masterly criticism and exposure of the exemptions and graduations in the Land Tax which have made it, in his own words to us, “a hollow sham.” Some part of this evidence is printed in August *LAND & LIBERTY*.

Mr. Cornwall leaves a widow and three sons. To them we extend our sincere condolence in their bereavement. We, with his friends and associates in the movement in Australia, know that we have lost a sympathetic companion, a tireless worker and one who will always be affectionately and gratefully remembered for the great service he rendered to the cause of individual liberty and social justice.—A.W.M.

VICTORIA, AUSTRALIA

Mr. Cornwall, in a letter written to *LAND & LIBERTY* a short time before he passed away, recorded two victories in the campaign now going on in Victoria to give effect to land value rating under the optional powers conferred by the Rating on Unimproved Values Acts, 1915 and 1920.

A statutory poll of ratepayers, held on 25th August in Yea, a country shire, has decided for land value rating by 368 votes to 220. The Council is bound by this poll and the introduction of the new system will be immediate.

In the town of Camberwell the Council took a referendum of the ratepayers on 11th August, to test opinion, and the vote resulted in a declaration in favour of land value rating by 3,525 votes to 3,052. This poll was not a statutory poll. It does not legally compel the Council to take action, but there is no doubt that they will introduce the system, especially as in the municipal elections on 25th August all the three candidates who opposed land value rating were defeated. The land value champions, Mr. Renwick and his two colleagues, were re-elected.

A MELBOURNE REPORT

By instruction of the City Council of Melbourne, the Town Clerk has prepared a comprehensive report (dated 18th May, 1921) on the Land Values System of Rating. He describes the Acts, explains the regulations required thereunder and shows what steps Melbourne would have to take for the adoption of the system. The Town Clerk reprints reports on land value rating from Brisbane, South Australia, Sydney, New Zealand, South Africa and Canada, with quotations from a number of documents and books including Mr. A. W. Madsen's *LAND VALUE RATING*. Calculations are made showing how the proposed change would affect typical properties in Melbourne. The report is not intended to argue either for or against land value rating and does not do so; but it contains some good official testimony on the working of land value taxation in other States and cities.

PROGRESS IN VICTORIA

The Melbourne Town Clerk states that on the date of his report (21st May last), Portland, Caulfield, Coburg, Oakleigh, Essendon, Rosedale, Newtown and Chilwell, and Dandadong had adopted land value rating. Brunswick and Keilor had adopted the Acts but the new system was not due to come into force until the next financial year. Warrnambool, Berwick, Narracan, Bairnsdale, Orbost, Otway and Healesville had carried the preliminary resolution required by the Acts and the adoption of the system was waiting upon the carrying of the determining resolution.

In the shire of Tambo the ratepayers had affirmed the principle at polls which, however, were not taken under the Acts; but it was presumed that the Council would take steps in accordance with the result.

NEW SOUTH WALES

Striking figures are contained in the N.S.W. QUARTERLY STATISTICAL BULLETIN, March, 1921, showing the progress of building in Sydney and suburbs. The following are the municipal returns for the metropolis for the last three years:

SYDNEY METROPOLIS			
Buildings for which permission to build was granted	1918	1919	1920
Estimated cost of new buildings	4,954	7,116	8,667
Estimated cost of alterations and additions	£3,822,000	£6,462,000	£8,820,000
Total cost, buildings, alterations and additions	£461,000	£736,000	£950,000
	£4,283,000	£7,198,000	£9,770,000

These figures speak volumes for the local rating system in operation in Sydney and suburbs. Since 1907 in the suburbs of Sydney and since 1916 in the City of Sydney no municipal rates have been levied on buildings and improvements. The municipal rate-revenue is derived from taxation on the value of land alone. Other rates, however, levied by the Water and Sewerage Board are based on the annual value of land and improvements.

The agitation for putting the water and sewerage rates on the same basis (value of land alone) as the municipal rates continues to make headway. The Sydney STANDARD in its issues for August and September reports successful meetings in support of the change, held at Arncliffe, Parramatta, East Hills, Bondi, Waverley, Bronte, Rose Bay, Granville East, West Ryde, Willoughby, Mosman and Ashfield. In this campaign Mr. A. G. Huie finds ample opportunity for his tireless energy.

The BRITISH AUSTRALASIAN of 17th November reports that the Sydney City Treasurer's statement of financial accounts ended 31st December last shows that the revenue for the year exceeded the expenditure by £62,230.

SOUTH AUSTRALIA

Mr. E. J. Craigie, of Adelaide, has sent us copy of the evidence he recently gave before the Australian Royal Commission on Taxation, and the minutes of his cross-examination. He pleaded for the taxation of land values, the abolition of Customs, excise and income tax and the removal of the unjust exemption and graduation in the Federal Land Tax.

Mr. Craigie gave figures showing the growth of land value in Adelaide. For the site of the city the Government received in land sales in 1837 the sum of £3,553. In 1915 the city was assessed for the State land tax at £7,099,866. This assessment itself is now obsolete and is very much below the true values ruling to-day.

The League in South Australia have launched a new monthly journal, entitled *THE PEOPLE'S AD OCATE*, which will be devoted to Land Values Taxation, Free Trade and Proportional Representation. We compliment our co-workers in Adelaide on the first issue of the journal, which has just come to hand, and hope to notice it more fully in our next issue. It is published (1d. monthly and 2s. a year, including postage) at the offices of the League, 30, Pirie Chambers, Pirie Street, Adelaide.

CAPE PROVINCE

In the Cape Province the law of local taxation permits urban municipalities to transfer rates from the selling value of land and improvements to the selling value of land alone. Towards the end of the year 1918 East London and Cambridge introduced the rating of land