

THE ANCIENT LANDMARK

A Postscript to Verinder

THE NEW (fourth) edition of Mr Verinder's *My Neighbour's Landmark*, issued by the Henry George Foundation, is a welcome revival of a work which cannot go out of date. Its permanent value has found fresh evidence in the latest researches of Egyptologists and students of Hebrew origins. In a book written in 1934 by Prof. James H. Breasted of U.S.A., entitled *The Dawn of Conscience* (Scribners), quotations are given from a remarkable treatise preserved to us in a papyrus in the British Museum, and known as the "Wisdom of Amenemope." Prof. Lange, of Copenhagen, has contributed most to the understanding of this extraordinary treatise, which dates from the Tenth Century B.C., long before any of the Old Testament was written. This is the more significant because it is known, says Breasted, that Amenemope's work was translated into Hebrew, was read by Hebrews, and an important part of it found its way into the Old Testament.

This is just that part containing the references to the Landmark. Breasted gives parallel readings from the Egyptian work and from Proverbs xxii, 17, to xxiii, 11. The whole of this passage, beginning with the reference to the Words of the Wise (a title also found in Proverbs xxiv, 23) is a verbatim translation from Amenemope. Proverbs xxii, 20, has the phrase "excellent things" which the Revision Committee in their marginal reference described as a doubtful rendering. The Hebrew spelling means "thirty" and undoubtedly refers to the Thirty chapters into which Amenemope is divided; as he says: Consider for thyself these thirty chapters; That they are satisfaction and instruction." Compare Proverbs xxii, 20.

Other passages from Amenemope are as follows:—

- "Remove not the landmark on the boundary of the fields. . . ."
- "Be not greedy for a cubit of land,
And trespass not on the boundary of the widow."
- "Tread not the furrow of another. . . ."
- "Plow the fields that thou mayest find thy needs,
And receive thy bread from thine own threshing floor."

Before the discovery of this Egyptian writing Old Testament critics had suggested that the word rendered "ancient," which in Hebrew resembles "widow," was doubtless a manuscript error for "widow." This is one more confirmation of the close connection between Egyptian and Hebrew literary sources as indicated by Prof. Breasted. It also corroborates the work of Frederick Verinder and gives a striking proof of the antiquity of the ideals of justice imbedded in the conscience of mankind. The landmark which safeguards the rights of the widow, and the rights of all men, is indeed ancient and ought to be irremovable.

D. J. J. O.

ISLE OF WIGHT AIR RAID SHELTERS

The *Portsmouth Evening News* of 11th July, 1940, reported that strong criticism was voiced at a meeting of Newport Borough Council, Isle of Wight, when the question of air-raid shelters for schools was debated. When it was stated by the Town Clerk (Mr R. Preston) that one of their difficulties in providing these shelters had been that local landowners were unwilling to allow their land to be used for that purpose there were cries of "shame." The Mayor (Councillor G. C. Russell) said that the matter was originally before the Education Committee, and that since the Emergency Committee had taken it over they had pushed on with it as fast as possible. But they were up against a host of difficulties, one of which was the attitude of owners of land. He was glad to add, however, that in a few cases they had received ready co-operation, and Councillor F. J. Wray was one owner of land, for example,

who had come forward with a generous offer of help in putting a site at their disposal.

The question, of course, is the price of the land, and the ability of landowners to hold up with that price any would-be land user, whether the public authority or a private individual, although the owners pay nothing whatever in local taxation. Councillors may cry "shame" on the land speculators who take advantage of the community's needs; but until they can work up their indignation against the unjust tax laws that give all power to monopoly and privilege, their voice is but a cry in the wilderness.

COVENTRY LAND AT £987 PER ACRE

In spite of objections by the Housing Committee, Coventry City Council has decided (*Coventry Herald*, 6th July) to purchase 55.45 acres of land on the Chace Building Estate, Willenhall, for £43,500, and 29.6 acres of the Whoberley Hall Building Estate for £40,500—a total of 85 acres for £84,000, being at the rate of £987 per acre. It is stated that the land has partly-made roads and "all public services are available." Part of the price may be attributable to the partly-made roads but most of the value is certainly due to the position and to the fact that "public services are available"—neither of which factors were made by any landowner. By description this land is undeveloped, there are no houses on it, so that by the rule of our ridiculous rating system, it has no value whatever for local taxation purposes. Thus Coventry, like other towns, is bled by the surrounding privileged land monopoly. It is remarkable, moreover, that the Council approved this purchase seeing that as one Councillor pointed out the town already had enough vacant land for the provision of 2,000 houses and that the newly acquired acres were going to cost the town £3,500 a year in interest on the purchase money—a dead loss until houses could be erected and rented. The explanation lies in the remark of another Councillor who said that "the land they were proposing to buy would lose nothing in value; it would probably gain." In other words the Council was indulging in a land speculation, paying heavily now in order to avoid having to pay very much more in the future. In this way municipalities play into the hands of private land speculation instead of urging the radical policy of land value taxation to break its back.

EXEMPT FROM THE 100 PER CENT

In the latest Finance Act, the Excess Profits Tax was increased from 60 per cent to 100 per cent. Incidentally, the debates on the subject, House of Commons, 5th, 6th and 19th June, are worth the study of the would-be tax expert for the extraordinary complexity of the problems raised by the attempts to assess and collect the said profit, in excess of profits made in a preceding standard period. The Act brings in nothing from profits on the sale of land, profits made in return for no service rendered but representing only the means by which the larder of the nation instead of being filled has something taken out of it, so that the individual's gain is balanced by the community's loss.

If a man is a professional dealer in land so that his profits therefrom are part of his income, such profits would come under review for income tax. He might have much more income that way, say next year, than in some preceding standard period, but there appears to be nothing in the machinery of the Excess Profits Tax which would capture profits of the kind. Nor by that tax or by the ordinary income tax, or any taxation at all, is anything taken in public revenue from profits which are capital gains, such as when a person, not making a regular business of buying and selling, buys a property and sells it at a higher price. We understand that in the United States the income tax does levy upon such gains; not so in Great Britain.

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