

the difficulty lies in excluding those improvements (such as drainage, levelling and so on) which in course of time become indistinguishable from the land, in order that the work of valuation may not become "clogged with antiquarian research." These difficulties, of course, are no fault of the taxation of land values; they are the fault of the existing system of legislation and land tenure. We refer to them here as an illustration of the difficulties to which the author has been seeking a solution. There are numerous others relating to the method of collection of the tax and the apportionment of it between the various persons who may have rights relating to the same plot of land, and to these in their turn the author indicates a solution. Only those who are acquainted with the complexities of these matters will appreciate how much hard work has gone to the composition of these chapters, and how much indebted to the author those who are interested in the practical application of the policy should be.

The book concludes with what are in effect two appendices. The first is a series of notes on matters too special or technical to be conveniently included in the text. We have read them with much enjoyment and edification. We might for instance advise an enterprising Member of Parliament to read and digest Note K, on tithe-rentcharge, and then raise an exciting amendment upon one of the driest of all measures, the Expiring Laws Continuance Act. And those who believe that we can make progress by retaining the last vestiges of the feudal system when the substance has departed, might be recommended to read Note N—On the Law of Property Act 1922.

The second appendix contains a collection of notable sayings on the land question, mainly those of philosophers and of statesmen. We are glad to see a number from the utterances of members of the present Cabinet, as well as of their Liberal "watch-dogs." It is useful to have ammunition such as this at hand, as promise and performance do not always concur, though we hope that in this case our hopes will not be so shattered as they have been in the past.

To sum up—this is a worthy contribution to the literature of the most important economic and social question of to-day. We wish it a wide circulation among all parties and classes of society.

A CAMPAIGN OF MENDACITY

Mr. Snowden on the Protectionists

Speaking at Slaithwaite, Yorkshire, on 16th May, Mr. Snowden said:—

His proposal to abolish the McKenna Duties had raised a howling campaign in the Tory and Protectionist Press. "Because two or three, not by any means the most important of our industries, imagine that they are going to be affected, that their selfish interests are going to be affected by the abolition of these duties, we have had the full force of the millionaire Press directed against our proposal. Try to imagine what would happen if you had a general tariff upon every article which comes into this country? Whenever a Chancellor proposes to make the slightest reduction on any of these tariffs you would have a repetition of what has been taking place during the last week. You would have, as you have had in the days before last Tuesday's debate, the lobbies of the House of Commons crowded with men trying to get interviews with Members of Parliament, actuated solely by a desire to protect their own selfish interests. There is one consoling thing about this Press campaign; the vote of the House of Commons last Tuesday night shows that we have in the House of Commons a majority of men who are not going to be terrorized by a Press campaign of mendacity. Those who were responsible for using a newspaper simply as an agent of vested interests mistake, I think, the common sense and the honesty of the people of this country.

"LAND & LIBERTY"

Thirtieth Anniversary

Thirty years ago to-day, 1st June, LAND & LIBERTY, then named THE SINGLE TAX, first appeared. Nine years ago, on the occasion of our twenty-first birthday, I said: "When the war cloud disappears the forces which the paper stands for will speedily and firmly be placed in position, and that our public would know how to meet the new alignments." The situation to-day recalls that opinion. The politicians and the circumstances of the war have disappeared, all but the debt, and our politics are turned largely towards the solution of social problems. And as this fact comes into sharp relief, the Taxation of Land Values is found to be on the front of the stage.

Our task to-day is lighter in many ways than at any previous time; because of past experience and the splendid and increasing services the cause can now command. This is as it should be; on the other hand, the work at headquarters is more exacting than ever before. But our readers do not require to be told. In each month's issue they have the news of what is being done to promote the movement and what is being accomplished step by step, in so many places.

LAND & LIBERTY has many well wishers throughout its wide dominion. It is in the nature of the case a home-made journal, what is called a "staff paper," but we are ever indebted to very many contributors for so much good news and writing of an inspiring character. This feature of the paper will be maintained, and would willingly be extended if space permitted.

We have not a few congratulations on this thirtieth anniversary and must put one at least on record from the pen of our good friend and colleague, Louis F. Post:—

"I congratulate you upon the Thirtieth Anniversary of LAND & LIBERTY. That this excellent periodical should have lived so long is in itself a tribute. But length of life is not its only virtue. Its trustworthiness in every statement of fact it has ever made is a welcome and by no means common trait. One never has to question any of its facts, or to wonder if peradventure some of its statements must be read between the lines. Whether its opinions are open to dispute or not, the facts on which they are based never are. What a different kind of world this would be if it were possible to say that sincerely of all periodicals. I trust that LAND & LIBERTY may double its present age with a future record as clean and clear as its past record. And to that wish let me add my hope that it may before that time experience a triumph politically as well as morally worthy of the cause it serves and the spirit in which it serves its cause."

We shall endeavour in the future to live up to this high tribute and do our utmost with the help of all who have the weal of the paper at heart to win that political triumph.

J. P.

The Sunlight League is appealing for £25,000 to give the children of the overcrowded districts their place in the sun. Bungalows, we are told, could be built cheaply for the purpose. The League had better consult the Ministry of Health on that score and the local tax gatherer on the watch for his annual collection. The United Committee are wanting £25,000, more or less, to make opinion for their better way of working. The promise of a Budget tax on land values next year should stimulate our people everywhere to throw their full weight into the campaign.

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Recent visitors to the offices of the United Committee have included Mr. Frank Garrison (U.S.A.), Mr. F. T. Hodgkiss and Mr. A. Chalmers (Melbourne), Mr. and Mrs. Haynes (Melbourne) and Mr. John Gray and Miss Gray (U.S.A.). With Messrs. Hodgkiss, Chalmers and Gray we have had many interesting conversations during their several weeks' stay in London. All were greatly impressed by the good prospects for the movement in this country.