

Taxers fairly, in its news report of the incident said that no attempt had ever been made to interfere with the Sunday night meetings of the Single Taxers except on one occasion during Mayor Ashbridge's administration, at which time Single Taxers submitted a brief presenting their side of the case and were sustained by the court.

On this occasion the determined attitude of the Single Taxers coupled with the declaration of Mr. Ryan that they would contest the legality of the order, caused Director Clay to issue another order permitting the holding of meetings on the City Hall plaza with exception of purely political gatherings. The affair is therefore a "closed incident." We congratulate our friends on their clean-cut victory.

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E. G. HEMMERDE, ESQ., M. P.

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THE RECORDER OF LIVERPOOL, ENGLAND.

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(See *frontispiece*.)

Among the best informed, most brilliant and most energetic advocates of the Taxation of Land Values in the present Liberal House of Commons of Great Britain must be included Mr. Edward George Hemmerde, K. C., whom the Government recently appointed to the important post of Recorder of Liverpool. Born in 1871, the son of Mr. James G. Hemmerde, formerly Manager of the Imperial Ottoman Bank, Mr. Hemmerde is still quite a young man. Educated at the fine old public school at Winchester, he later entered the University College, London, where he passed out, 1st Class Classical Mods, in 1892, taking up law as his profession. He was called to the Bar some four years later, in 1897 and was married in 1903. His rapid success in his profession may be gathered from the fact that he "took silk," *i. e.* was made a King's Counsel, in the year 1908; and his taste and proficiency in outdoor sports may be inferred from the fact that he won the well-known Diamond Sculls at the fashionable Henley Regatta in the year 1900. During the same year he unsuccessfully contested a Parliamen-

tary seat in the Liberal interests for the almost hopelessly conservative town of Winchester; and in 1906 he fought and lost another election at Shrewsbury. In August of the same year, however, at a bye-election, he was returned as Member by the staunch radical stronghold of East Denbighshire, Wales, beating his Tory opponent by the fine majority of 2,791 votes.

In the House of Commons Mr. Hemmerde soon made himself known as an outspoken advocate of the taxation of land values, of the fundamental importance of which his speeches proved him to have a clear insight and complete understanding. His services have been generously and almost unreservedly placed at the disposal of his co-workers for this reform, which he has advocated on scores of platforms throughout the country, showing its bearing on all the most important social questions of the day. On his appointment as Recorder of Lixerpool, he, in accordance with the established custom of Great Britain, had to seek re-election by his constituents, which resulted in April last in his triumphant return and his polling a greater number of votes than had ever before been given to a Liberal in this constituency. There can be no doubt but that the great secret of his success, at a time when other Liberals were losing seats at bye-elections, was his bold and unflinching advocacy of radical Land Reform as *the* alternative to the reactionary policy of Tariff Reform. After the declaration of the poll, his supporters accorded him a tremendous ovation; and in his reply Mr. Hemmerde contended that the message of his election from Wales to the Government was this—"Let us have this year a real democratic Budget; let us have more Liberal principle, not less. Don't be afraid you are doing too much. Wales will be behind you, however far you go, is proved by this splendid victory." As recent advices prove beyond dispute, the Government has moved along the lines here indicated by Mr. Hemmerde; and in the bitter fight now being waged we doubt not but that Mr. Hemmerde will add to the services he has already rendered the cause he has espoused. We look forward to

hearing more of Mr. Hemmerde in the near future. The Liberal Party of Great Britain is now moving on sound Liberal lines; it is laying firmly and truly the foundations for further progress. All the forces of landlordism and of "capitalism" are uniting against them. To-day they are fighting not only for the present but for the future of Liberalism in Great Britain, and their backs are against the wall. Last mail brought us accounts of a projected national campaign throughout the length and breadth of the country on behalf of Land Reform and Land Taxation. And in this campaign we doubt not but that Mr. Hemmerde's fire and eloquence will be requisitioned, and will serve to place him in the very forefront of those fighting the battle of progress, justice and liberty.

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#### THE BRITISH BUDGET.

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The cry of alarm set up by the privileged classes ought to reassure us that whatever the inherent imperfections of the new Budget it has served one wholesome purpose—which is to begin the war that can have but one termination, between the House of Want and the House of Have. The Poet Laureate of the House of Have has already broken forth in an ill natured and unmusical snarl, which is another illustration how the want of a broad social outlook and that finer sympathy with great movements which have distinguished all artists of the first rank, have made of Rudyard Kipling the shrieking fish-wife of strident song.

Then, too, though this Bill is not likely to do much to break up the great estates in the country, its ultimate effect will be to bring within the sphere of future taxation the great social fund which of right belongs to the people of Great Britain, whose appetite will grow by what it feeds on. For let it be proclaimed from the house tops that these land values which are at the basis of every swollen fortune are ours of right, and that we say this who have no "Hate in our soul," nor "envy" for our "neighbor," but are against all "tribute" and are the true friends of those "who have striven and gathered possession"—pro-

viding only, Mr. Kipling, that such possession is based on equity.

But it ought not to be left to the enemies of the British Budget to point out its defects. The fact is, the further we stray from the simple proposition of Henry George the more we are involved in confusions and complexities. We therefore accept as adequate apology and explanation of the deficiencies of the Bill the statement of Mr. Lloyd George that if critics of the Budget knew anything about Henry George or had read his works they would know that "there is not a single tax in the Budget that he would approve of," and this is absolutely true.

No doubt Mr. Henry George's chief point of criticism would be that provision in the Bill which takes for the state 20 per cent. of the increased value of the land when it is sold, when it passes by death or on the creation of new leases. In this Mr. Lloyd George has borrowed from the German *zuwachssteuer*, the defects of which were indicated in the Single Tax Review for January-February, 1908. Perhaps an additional reference to the unfairness of this tax should be made here. It is obvious that two pieces of land of equal value and constantly increasing in value would be very unequally visited by this impost in the event of the frequent transfer of one block, while the other remained unsold. In the latter instance, presumably that of a long term lease, the owner or lessee will continue to pocket the unearned increment. It is conceivable too that this new taxation by making the sale of land less free will operate rather to the perpetuation of great estates.

There is another phase of the Bill which seems to have escaped its critics, and that is to tax the increased value of land is to confirm the apparent righteousness of the private appropriation of present values. For after having levied upon this increased value, thus establishing the theory that it is the increase in value which is the property of the State, how shall the State again step in and levy upon a value which in a manner it has recognized as sacrosanct? May not the landlord with some show of reason plead a moral if not legal justification for immunity?

As our readers know there is a tax of