THE SCOTTISH CONFERENCE TO PRO-MOTE THE TAXATION OF LAND VALUES.

The great conference at Edinburgh held on the 28th of April, has passed away. It was a most successful gathering, bringing new and old friends together from all parts of Scotland. We are enabled to give from Land Values, of Glasgow, a report of the conference, which is condensed from that

admirable publication.

The German League of Land Reformers, Berlin, wrote:-"We send our best greeting to this Scottish Conference, and wish it good success, all the more warmly that we can endorse the proposed resolutions word for word. The Berlin Town Council de-cided for a tax on Land Values by 71 to 26

at a meeting held on Thursday, 18th April."
The Hon. George Fowlds, M. P. for Grey Linn, New Zealand writes: "I hope your Edinburgh conference will bear fruit, and that you will make a substantial advance

when the General Election comes.

Apologies were received from twenty-five Members of Parliament. These include— J. H. Whitley, M. P., Sir Walter Foster, M. P., Alex. Muir, M. P., Thomas Burt, M. P., R. Hunter Craig, M. P., Eugene Wason, M. P., Charles Douglas, M. P., Alex. Findley, M. P., Sir John Leng, M. P., Sir Wm. Dunn, M. P., Munro Ferguson, M. P., also H. S. Murray, J. Dundas White. M. P.; also H. S. Murray, J. Dundas White, Donald Smeaton, J. A. Murray Macdonald, Robert Laidlaw and Leonard Courtney.

M. Edwin Adam, M. A., L. L. B., Chairman of the Conference, in the course of his address, said he had received from Sir Henry Campbell Bannerman, the Liberal leader, a personal letter hoping that the conference might prove a successful one. Mr. A. W. Block, M. P., moved the first

resolution:

"That land values, arising as they do from the presence, growth and activity of the community, are proper subjects of taxation for local and national purposes; while the present system of taxation, in so far as it exempts these values and imposes the burden on industry, is unjust, and constitutes a hindrance to municipal and industrial development.

This was unanimously adopted. The second resolution moved by Bailie Fairle,

Falkirk, reads as follows:

"That the taxation of land values would prevent the holding of land out of use, and is therefore essential to the solution of the housing question; by giving labour freer access to land it would stimulate trade, agriculture, and other productive industry."
The mover of this second resolution spoke

as follows:

I think it is perfectly clear that this change would prevent the holding of land out of use. Take the case of the agricultural land lying round about the centers of

population; the owner pays rates on the agricultural value, and only on half of that under the Agricultural Rating Act, while all the time the demand for land is going on it is forcing up the value of his land. If, instead of being rated on rental value, the holders of such land were rated on the real value, it is perfectly evident that there would be a very great pressure put upon them either to use the land to its full advantage or to allow someone else to do so. It has been urged that the municipalities should go in for buying cheap land on which to erect houses for the working classes. But they cannot buy cheap land, because when they go to buy they find it has become dear. Again great things were expected from the extension of tramways. suburban railways, motor cars, and so on. What do we find? In every city and town where trams have been extended to the outskirts, the land lying round about has gone up in value from 80s. or £2 an acre to £20, £25, £40 and upwards. All improvements in this way are therefore absolutely useless as a solution of the housing question. Some time ago Lord Roseberry asked why manufacturers did not take their factories away out into the country, where they can get cheap land, where houses would spring up, and where the people could get plenty of accommodation. Very well; take the case of the Singer Manufac-turing Company at Kilbowie. They went there from the city with their works, other manufacturers followed, and now you find that round about the whole district land is almost as dear as it is in the city of Glasgow, ranging from £30 and £40 up to £100 per acre of feu-duty per annum. The taxation of the land values is the only remedy. It is going to affect the housing problem in two ways: by forcing land into use, it is going to help the building of houses; secondly, it is going, by freeing land from monopoly values, to stimulate industry and commerce. It will widen the field for labor, add to the demand for workmen, and by thus increasing the demand for workmen raise wages. It will give improved conditions to working people all round. It will insure their being able to pay for better houses, and that is perhaps as important an aspect of the question as the other. We are told there are twelve millions of people on the verge of starvation in this country. No matter how many houses you put up, these people are not in a position to pay the rent of a good house. Until you raise the condition of labor all round and put it in the power of these people to effectually demand better housing accommodation, you cannot altogether solve the housing problem. This is not a party gathering, and I hope all present who take exception to the taxation of land values being a party question will endeavor to make their party, whatever it is, work for the end in view. I have much pleasure in moving the second resolution. (Applause.)

This resolution was also unanimously adopted. Mr. James Hamilton, of the South

Argyle Liberal Association. said:
"I have been delighted and cheered by the fact that after some of us have worked for twenty years for land restoration, so many of you are taking it up. I am getting old, but my sympathies are as strong with the movement as they were when Henry George was here."

A resolution urging that the measure of land value taxation should be made applicable to all parts of the country, both urban and rural; another, that a separate valuation should be made of land apart from improvements, and a third that the secretaries of the conference be instructed to forward copies of these resolutious to the Prime Minister and to Sir Henry Campbell Bannerman, were unanimously approved.

Perhaps the REVIEW readers will be most interested in the portion of the speech of Edward McHugh, which we quote. Many Single Taxers in New York learned to know him during his visit here some eight years ago, and to appreciate the value of his services to the cause. Mr. McHugh

said:

"The question of the taxation of land values has taken hold in Liverpool; so much that the City Council, which is overwhelmingly Conservative, has again and again endorsed the principle. Let me give you some facts bearing on the question we are here to discuss. 88 per cent. of the people of Scotland are huddled together on one per cent. of the land, because of landlordism. In England 75 of the great towns have 141/2 millions of people. There are over 1100 municipal areas—urban areas, as they are called—in which there are ten millions of people. But just think of it. In the 75 great towns you have 45 per cent. of the en-tire population of England and Wales living upon 1½ per cent. of the land. Liverpool stands on 15,000 acres, and there is more than one quarter of the city area, which is building land, withheld from use. It is only necessary to state that fact to be fully aware of the co-relative fact that house rents are enormously high. I submit that if we can get this taxation of land values there need be no land lying You can then lower house rents and raise wages. Abolish land monopoly and wages will be based not upon the competition which fixes it now, but upon what labour can produce. We want the whole of what each man produces for his private property. Any man that is satisfied with less is a coward; any man who wants more

is a rogue." (Applause and laughter.)
William R. Lester of Glasgow said: "The proposal to tax land values is a method of increasing the demand for labor, and making the wages of labor equal to the product of labor."

Altogether the Conference was one of the most successful gatherings of the friends of the cause which has been known in Scotland. It evidences how greatly the cause has grown, and how near our British brothers are to their first victories.

The public meeting in Synod Hall in the evening "was the best we have had since Henry George was here," writes John Paul in a letter to the REVIEW. An audience of about 2,000 thoroughly in sympathy with the speakers filled the hall. Mr. George M'Crae, M. P. occupied the chair, and M. C. P. Trevelyan made the principal speech.

NEW ZEALAND.

GREAT PROGRESS IN NEW ZEALAND-SEVENTY ONE LOCAL BODIES WHICH RATE LAND VALUES EXCLUSIVELY-MOVEMENT FOR A "FAIRHOPE" COLONY IN NEW ZEALAND.

The New Zealand Land Commission which was appointed by the government to inquire into the land laws of this colony, and to make recommendations has been taking evidence in different parts of the colony for several weeks past. It is quite impossible to say what the report of the Commission will be, but a good deal of evidence has been given to show that land values should be collected for the benefit of the whole community and not certain individuals who may be the owners. The conservative party has endeavored to mislead the people by pretending that the whole land question is one of Freehold tenure versus Leasehold tenure. The land reformers point out that it does not matter what the tenure is so long as the right of the Government to collect the value of land from the occupiers or owners is recognized and exercised. The Freehold tenure is as good as any other, provided it is a Freehold in the true sense, and of course subject to taxation. The Government is evading the land question by referring the whole mat-ter to the Land Commission. The Rating on Unimproved Values Act has been adopted by several local bodies recently. About twelve polls have been taken within the last six menths. Most of these have been successful, but in a few districts the pro-posal has been defeated. This, however, is not to be wondered at considering the strenuous efforts that are made by certain interested persons to resist the reform. No district having once adopted Rating on Unimproved Values has ever returned to the old system, although they have the power to do so by a bare majority of the votes of the rate payers. Several districts which rejected the proposal when it was first brought before them, have adopted it when it was brought before them a second time, which is evidence that the reform is making progress. The following list of districts which have adopted the Rating on Unimproved Values during the last six months may be of interest to our American friends: