

the hundred in making a valuation of the land and putting, in Cobden's words, taxation upon that value according to the needs of the community, have given the answer to our doubting Thomas, and for ever silenced his quondam friends, the Authorities.

Reaction everywhere is in the saddle to-day, and riding for a fall. An economic oligarchy has taken the place of the political tyranny which the progressive forces but yesterday successfully assailed. The emptiness of the right to vote has been discovered, and the people who looked for the redress of social wrongs in an extended franchise are now being slowly but surely disillusioned. Those who knew what would happen can now get busy in pointing out to all concerned the abiding cause of the trouble.

J. P.

MRS. JOSEPH FELS

On the eve of her departure for the United States, Mrs. Fels was entertained at a small dinner party at the Golden Cross Hotel on the evening of August 24th as the guest of Mr. Louis P. Jacobs. Because of a slight illness, now happily ended, Mrs. Jacobs was unable to join the party. The guests present included Mr. James Dundas White, Mr. W. R. Lester, Mr. Frank Smith, Mr. Cyril James, and Mr. Elliott Jacobs. Apologies were tendered from Mr. Verinder, Mr. and Mrs. Wedgwood, Mr. and Mrs. Smithson, Mr. and Mrs. Raffan, Mrs. Berens and Mr. H. Berens, and Mr. E. J. Evans. After justice had been done to the excellent fare provided by our host, Mr. Jacobs, a series of short speeches filled in the remaining part of an enjoyable evening. Mr. Jacobs expressed the wish that his guest could have met the full membership of the Henry George Club at one of its social functions, but August and September were given over to the general holiday engagements. He should have liked to have Mrs. Fels at one of these gatherings, so that she could see for herself the scope and character of the Club. He was certain that the members would have greatly appreciated an evening devoted to the welcome of his guest and perhaps hearing from her in a more complete manner her general attitude towards our movement, and particularly her views of the special task which commanded her interest at present. He considered it a great privilege to have been allowed to entertain Mrs. Fels and to assure her of a further welcome at the earliest possible moment. Mr. Dundas White, Mr. MacLaren, Mr. James, and Mr. Paul having spoken, Mrs. Fels briefly replied, thanking Mr. Jacobs for his kind words and for giving her the opportunity of meeting her friends. We have, she said, a splendid chance for demonstrating the single tax in Palestine, and the cause gets any amount of publicity through the Zionist movement. I feel it is my duty to stand by and watch. Further speeches from Mr. Smith, Mr. Chomley, and Mr. Lester, and a hearty vote of thanks to the Chairman terminated the proceedings.

BUY YOUR BOOKS FROM US.

By arrangement with a London Bookseller "LAND & LIBERTY" is in a position to supply IMMEDIATELY, at the usual price, ANY BOOK WHICH IS OBTAINABLE IN ENGLAND.

By placing their orders for books through us our readers will help to augment the funds of "LAND & LIBERTY," and will frequently save themselves trouble.

FOREIGN READERS SHOULD ESPECIALLY NOTE THIS OFFER.

CORRESPONDENCE

THE LAW AND THE PROFITS

To the Editor of LAND & LIBERTY

SIR,

The Land Union is chortling over the repeal of the duties set up in the 1909-10 Budget.

They have reason. I have received from them a touching appeal for funds to enable them to continue their work on the ground that "there never was a time when Capital, in all its forms, and particularly in land, stood in more need of organised self-protection."

So land is a "form" of capital. There's economics for you!

In an accompanying pamphlet, "The Work of the Land Union," they claim, and rightly, that "the downfall of the Land Value Duties" has been effected mainly by supporting Test Cases, of which a list is given of no less than twenty-seven of the most important.

These Test Cases certainly made hay of the duties by securing decisions that made the law mean the opposite of what its framers intended it to mean, and frustrated the purposes for which the duties were framed. That was made possible by the absurd technicalities involved in the complicated processes of arriving at the several valuations and their definitions. These processes were too clever by half. Had they been less clever they would have been less muddled and less easily riddled by legal interpretations.

Had Mr. Lloyd George shaped his legislation in accordance with his speeches only one valuation would have been needed—that of the bare land without improvements. That once ascertained, a straight and simple tax on that value could not have been made to mean anything else. It could have been levied at once and collected, evading such a tax being as impossible as hiding the land itself. And it would have done what these duties have not done, and could not be made to do—forced the land into use and broken down the monopoly.

But the Test Cases created uncertainty and made difficult both assessment and collection. It left the owners in possession of millions that legally belonged to the State, millions now to be given to them at the expense of the other taxpayers by cancellation through this year's Budget.

Now how was this brought about?

The Land Union tells us frankly in their little pamphlet. "During the war . . . its members were advised how to postpone the final settlement of any claims made against them, pledges having been given by the Government to the Land Union which enabled this to be done." So, whilst the country was being bled white to find funds to carry on the war, and incidentally insure their land against invasion, the Government were intriguing with these patriotic landowners to put their share of the burden on others, and to enable them to evade paying their own insurance. No wonder the duties were a failure when the Nation's trustees betrayed their trust!

But even that is not all. These patriots succeeded through their Union even in evading much of their income tax by obtaining "further allowances for repairs on both agricultural and urban properties . . . after discussion with the Revenue Authorities in private conference." This method of swindling the Exchequer by "allowances for repairs" (few of which, as is well known, were made during the war), would be impossible with a tax on Land Values. Such values, though they may rise or fall, cannot be repaired, or, therefore, subject on account of "repairs" to allowances made in secrecy as profound as that of most of the repairs themselves.

Perhaps it is well that these duties are gone, with their capacity for having their intention inverted by the Courts, and being evaded by secret conspiracies.

Now let us show up the shams, and make clear what a real tax on the value of land means. Then, next time this question is tackled, we may avoid the pitfalls and get the real thing.

Meantime, my subscription has not yet gone to aid the Land Union in its beneficent work of destroying the law and grabbing the profits.

Yours faithfully,

H. G. CHANCELLOR.

15, Crescent Road, N.E.
July 5th, 1920.