

### LAND AND UNEMPLOYMENT

This posthumous work by Dr Muirhead\* is an unusual contribution to the literature of land-value taxation. It is to be regretted that the author did not live to make a final revision or to add a last chapter and a bibliography which he evidently had in mind. To compensate for this the editor, Mr Garnet Smith, has contributed an introduction on Henry George and the Single Tax, and Sir Arnold Wilson a Foreword.

This is a book which is likely to arouse intense disagreement. It is written from what in the broad sense is a conservative outlook. The author, if not a protectionist, at least condones protection for the time being. The radicals will disagree with him upon this score. On the other hand, he makes an attack upon Socialism and Trade Unions which is likely to alienate the Socialist.

Nevertheless, this is a book to be read and pondered by people of all opinions. It represents the final views of a man of wide culture, an acute observer, and a deep thinker, who has endeavoured to state a policy upon which persons of moderate opinions in all parties might unite. It is intended to appeal not to those who are convinced partisans, but to those who are still perplexed and anxious about the present economic situation of the country and are earnestly seeking a way out.

It is characteristic of the author that after a brief introductory chapter he boldly embarks first upon the problem of agricultural land, frequently regarded as the most difficult part of the subject, reserving urban land for a subsequent chapter. Other chapters deal with the benefits flowing from land-value taxation, Socialism not the remedy, other proposed remedies, misapprehensions regarding the ideas of Henry George, land the enemy—not capital, unemployment trade unions and the dole, tariffs and trade, rates taxes and tithes, the land in British politics, valuation, the unique position of land, and the taxation of land values in other countries.

It need hardly be said that this book is written in the charming style that one would expect from the author and that it is well printed and attractively bound.

Although this paper cannot be identified with all the opinions expressed, this is a book which certainly ought to be read by students of the subject.

F. C. R. D.

\* *Land and Unemployment.* By James F. Muirhead, M.A. (Oxford University Press.) 7s. 6d. net.