

## Overboard---A Retrospect

IT was a sad day for British Land Taxers when the House of Commons, at the bidding of a discredited and distracted coalition, scrapped the Land Tax Increment Duties.

What a glorious battle it was in 1909, when a gallant Chancellor of the Exchequer, Mr. Lloyd George, had the courage to stand up to English Landlordism and demand not only the right of the "People to the Land," but a Real Valuation and a small Increment Tax on Increased Land Values.

What a howl went up from the Dukes, Earls and Landed Interests generally.

"The end of all things," said one; "Rank Socialism," said another; "Robbery and Spoliation," they shrieked, in chorus. But backed up by an enthusiastic campaign, Mr. Lloyd George did not falter and finally succeeded, in the teeth of the most violent and vitriolic opposition, in placing the Land Tax on the Statute Book.

Incidentally, the House of Lords cut its own throat over the controversy, and finally, had its teeth drawn.

The proposed tax was quite small in amount. What matters that? It was the thin edge of the wedge. The Valuation scheme was what really mattered and the opposition of Landlordism arose from the fact that what they feared was not "Valuations," but "Revelations."

And so, the Valuation machinery was launched and the Increment Duties began to come in. Officials were guided to some extent, by Landowners themselves and the Scheme was well under way.

And then Armageddon broke loose. All the evil forces of Militarism concentrated on Destruction. Civilization was flung into the Melting Pot—Values became topsy-turvy—perspectives distorted.

And out of the Welter of Misery and Destruction there arose a Coalition, of widely divergent views on Social questions, all concentrated, and rightly, on winning the War.

Well, it was won, and with the passing of time the Interests began to clash.

Mr. Lloyd George found himself in strange company. Men who had been his most violent opponents, particularly on the Land Question, were now his colleagues.

And then the Newspapers, or to be more accurate, a section of them, began to howl for economy in Public Departments.

And what a target the Land Valuation Department made. It seemed marked out for destruction. The easiest to hit.

"Little money coming in" and "heavy expenditure to get it" was the slogan used.

And so, one afternoon Mr. Chamberlain announced that the Land Taxes were to go.

Violent opposition was offered by the small band of Radicals and Land Taxers in the House. But the Coalition wheels began to grind out its majority and overboard went the Land Taxes.

Mr. Lloyd George, the father of them, sat by, silently, whilst his little child was being strangled.

It was not a pretty picture and to Land Taxers a particularly sad one.

The Land Problem is as acute as ever and one day a Progressive Government will have to tackle it. Meanwhile the "Land Taxes are dead." But "Long live the movement."

MAURICE FIRTH.