

FISKE WARREN

WE REGRET to announce the death of Fiske Warren, which took place at his home at 8 Mount Vernon Place, Boston, Mass., on 1st February. He was in his 75th year. In an interesting biographical sketch, *The Times*, London, of 19th February, described him as a follower of Henry George and a believer in the theory of the Single Tax, of which *The Times* incidentally gave a brief explanation.

Mr Warren graduated at Harvard in 1884 and studied law at Oxford in 1906-07. In business he was a paper manufacturer in the firm of S. D. Warren & Co., Boston. He did not become interested in Henry George till about 1909 but since he read *Progress and Poverty* he devoted all his spare time to promoting the cause of land emancipation. His work was quite distinctive. Although he heartily applauded all efforts made to advance practical legislation for land value taxation, he considered that his contribution lay in helping to create communities that would serve as an example—the land being so held that the rent of each plot and site would be a common fund for the benefit of the inhabitants. "Enclaves of Economic Rent" was the name given to such communities of which the largest is that at Fairhope in Alabama, founded by the late E. B. Gaston and others in 1895. Arden in Delaware had been founded in 1900 by the late Frank Stephens and Free Acres in New Jersey was founded by Bolton Hall in 1910. Mr Warren founded the Enclaves at Tahanto in Mass., at Halidon in Maine and at Shakerton in Mass., in 1909, 1911 and 1921 respectively. In 1918 he came to Europe and established a similar community at Sant Jordi in the little Republic of Andorra.

Here we cannot dwell on the Enclave idea as a means of propaganda for Single Tax. Obviously nothing can be done in that way without the finance necessary to acquire the land; and interest on and redemption of the price paid have to be met out of the rents before there is any rent-revenue to pay the public taxation. The Enclaves actually abolish no taxation. They only provide that the rent of land (which of course varies from site to site and it is competently assessed) is pooled and is used to pay on behalf of the residents the taxes imposed by the State or municipality and which they would otherwise pay direct. Even so, the scheme can only be applied to certain of the taxes, such as those on real estate; it has to leave the residents to pay for themselves their income taxes and the indirect taxes of excise and customs which are borne in the prices of all they buy. Going over that ground is to discuss topics that must be familiar to very many of Mr Warren's friends whom he met at Conferences of the Henry George movement, where he was always greeted with the respect and the affection that his modest and charming personality drew to him in such great measure. He was a notable figure at the International Conferences in Oxford, Copenhagen, Edinburgh and London; and there was scarcely an Annual Henry George Congress in the United States, after he became attached to the movement, at which he was not present.

Mr Warren was a classical scholar. His favourite author was Sir Walter Scott of whose poetry he could repeat 30,000 lines. In 1893 he won the amateur tennis championship of the United States. He was widely travelled (always 3rd class and steerage when he was alone) and between the years 1897 and 1931 made five tours of the world. He was formerly on the executive of the Anti-Imperialist League and a director of the American Peace Society. To Mrs Warren and

her son and two daughters and the relations we express our sincere sympathy in their bereavement.

MUNICIPAL CORPORATIONS

Cardiff Land Values Resolution

IN APRIL, 1937, a resolution on the rating of land values proposed by Cardiff City Council was considered by the Council of the Association of Municipal Corporations and referred to its General Purposes Committee for report. The action taken is contained in the report of the General Purposes Committee submitted at the meeting of the Council on 28th October which says:—

"LAND VALUES.—We have considered the subject-matter of the following motion, which was referred to us by the Council at their meeting on the 22nd April (1937 M.R. 223):—

"That in the opinion of the Council the existing system of rating should be altered so that local authorities be empowered to levy rates upon owners in respect of the value of land, apart from improvements, for the purpose of (a) effecting a reduction in or abolition of local rates payable at present by the occupiers of rateable property; (b) securing that the public shall benefit from the land values which arise from the presence and activities of the community; and (c) facilitating the acquisition of land, the provision of houses and the making of public improvements.

"We have had an opportunity of conferring with the mover and seconder of the motion, namely, Sir William R. Williams, J.P. (Cardiff), and Mr Alderman Austin Brook (Stoke-on-Trent), who stated that local authorities are not satisfied with the present position with regard to rating and submitted that permissive power should be given to a rating authority to levy rates in respect of the value of land apart from improvements, a course which they said had been adopted in other countries, e.g., Denmark and New Zealand. They contended that hardships are attached to the present rating system, that a person who improves his property is penalized instead of being encouraged to make improvements, and that it is unfair that land the value of which may be increased by improvements effected by the local authority should not be adequately rated."

The report goes on to say that some time previously when representations in favour of a local income tax had been made by one municipality representations had been made to the Government for the appointment of a Royal Commission to consider the whole system of local taxation and that the Minister of Health had replied that the suggestion would be borne in mind. The report continues:—

"We do not think that we should be justified, without further inquiry, in expressing any views on the subject of the rating of land values, but we recommend the Council to make further representations to the Government, urging them to take into immediate consideration the previous request put forward by the Council."

On 17th February the Prime Minister in reply to a question by Mr Ellis Smith said: "I am not satisfied that there are sufficient grounds for the appointment of a Royal Commission as suggested by the hon Member."

Our two first paragraphs after the italicised matter, page 33, are taken from Louis F. Post's book, *What is the Single Tax?* on sale by the Henry George Foundation, price 2s.