

**L**ORD DOUGLAS of Barloch, KCMG, died on March 31, at the age of 90. He completed this article last year as a contribution to the centenary celebrations that marked the publication of Henry George's *Progress and Poverty*. It covers a period through much of which he was politically active in many ways, writes Vic Blundell.

Ross Douglas (as he was then known) was a solicitor and accountant who entered the House of Commons in 1940, representing Battersea North for Labour. At the time, he was a member of the United Committee for the Taxation of Land Values; he resigned when he took his seat in Parliament.

In 1946 he was appointed Governor of Malta, a position he held until 1949. He later became a member of the House of Lords



and in 1962 was appointed Deputy Speaker.

Before the second World War, Douglas wrote regularly for *Land & Liberty*, of which he was assistant editor. He was author of many pamphlets on the land question and other aspects of the Henry George philosophy. His book *Land Value Rating* was published in two

editions. His paper, *Karl Marx's Theory of Surplus Value and Land Rent*, has been reprinted many times.

In the field of site-value rating he was the acknowledged expert, and as chairman of the finance committee of the former London County Council he did much to popularize this reform, pressing with vigour for its adoption.

Among his other interests to which he devoted his energies in writing and speaking were soil fertility and nutrition; he was also a strong opponent of the fluoridation of water supplies.

Lord Douglas was a reticent man, always courteous and always precise. While not a colourful speaker, he expressed himself with notable clarity with his excellent diction, impeccable logic and mastery of the English language.

simple tax on land values at the rate of 1d. in the £ on the capital value (roughly 2s in the £ on annual value).

From Asquith's Cabinet report to the King it appears that on March 19 the plan was changed to a tax on the increment on sale or death since the last valuation, and a tax on undeveloped land suitable for building. A tax on the ground rent of land already built on was rejected.

The Budget was presented to the House of Commons on April 29. It contained in addition to those mentioned, a tax on the value accruing to a lessor on the expiry of a lease and a tax on mining royalties. This ill-assorted and illogical collection of taxes called "duties on land values" was undoubtedly a disappointment to many Liberal and Labour supporters of the Government, but they were faced with a *fait accompli*. A movement of revolt would have brought down the Government. Lloyd George himself was deluded when in his Budget speech he said that it would provide a valuation that could be used for local taxation.

The Finance Bill which was to give legislative effect to the Budget, despite the absence in it of a real tax on land values, was bitterly opposed in the House of Commons. It occupied seventy-two days including many all-night sessions. It was nearly the end of the year before the Bill was sent to the House of Lords, which rejected it on second reading. A general election was held in January 1910.

**D**URING THE election Winston Churchill made a noteworthy speech at Derby saying "At the moment when their opponents were forging fresh chains of monopoly, Liberals were prepared to break the old chains which had long oppressed the national land. Land Reform and Free Trade stood together. They stood together with Henry George and Richard Cobden, and they stand together in Liberal policy today."

The Liberals and the Conservatives gained almost equal numbers of seats, but the Labour Party who were pledged to the Budget gained 40 and the Irish Nationalists 82. The

latter were not agreed among themselves and many disliked the Budget, but they wanted Home Rule and they knew that they could get it only from a Liberal Government. The Finance Bill was quickly reintroduced and allowed to pass in the House of Lords. It became law nearly a year after the proposals were first made.

The Government then introduced the Parliament Bill which removed the power of the Lords to reject or amend finance bills, and limited generally their powers to obstruct measures passed by the Commons. This is not the place to detail the struggle over this measure. Suffice it to say that another election was held in December 1910, yielding much the same result as in January, and the Lords then submitted and passed the Parliament Act. *Thus it was that the movement of land reform initiated by Henry George brought about one of the most dramatic changes in British constitutional law.*

On the other hand the action of the House of Lords diverted the movement for taxation of site values from its evolution via local taxation where it had many Conservative supporters, and put it into national taxation where the Conservatives felt obliged to oppose it.

The Land Values Group of MPs soon began to press the Government. On August 3, 1910, they presented to the Government a Memorial outlining their wishes signed by 143 Liberal and Labour members. Next year on May 18 they presented a similar Memorial to the Prime Minister and the Chancellor of the Exchequer signed by 178 MPs.

Despite continued pressure it was not until the Budget of 1914 that further progress was made. In his Financial Statement, May 4, Lloyd George said: "We are of opinion that a national system of valuation for local taxation must be set up... We propose... the assessment of the real value of property separating the site value from the improvements." Alas, on August 4, the first world war broke out; all controversial legislation was put aside.

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