

till he pays the lot after the passage of 25 years; and the mortgagee, starting with payment of the "Land Value Due" corresponding to the amount of the mortgage, pays less and less (by one twenty-fifth each year) until after the lapse of 25 years he pays nothing.

In the scheme of things conceived in this Bill the private possession of land value is regarded as something equally justifiable with the possession of the products of labour; and the whole principle underlying the taxation of land values is thrown away. It is as if *Progress and Poverty* had never been written.

As a direction to public thought, the Bill is to be deeply deplored. It is based on the erroneous belief that the end justifies the means. In effect it says: Let us get to the "just state," and to get there we must perforce abandon all distinction between what truly belongs to the community and what truly belongs to the individual: Let a general tax be imposed on everything—for that is what a capital levy means. But assuming that such a stage is reached, what hope is there that the people, having been so wrongly directed to begin with, will recognise, or be permitted to recognise, that land value alone is the property of the community?

The political damage being done is worse than this. There are clauses in the Bill providing—in time—for the repeal of the Danish Land Value Tax Acts of 1922 and 1926. It is a shameless gift to the opponents of land value taxation, who can join up here "right now," and, making common cause with the Justice League, demand the *instant* repeal of these Acts and so destroy the foundation the Danish Henry George movement has built so well and so soundly.

A. W. M.

UNITED STATES

The Memphis Conference

The Seventh Annual Congress of the Henry George Foundation of the United States was held at Memphis on 10th to 12th October, as noted in *Land & Liberty* for September-October.

A number of resolutions were adopted. We quote from the report of *Land and Freedom*, November-December issue (150 Nassau Street, New York City):—

"We further declare that the need of exempting from taxation the farmer's capital and products applies also to the manufacturer—both of whom should be taxed only on the value of their land.

"Whereas, all employment originates in and upon the land:

"Be it resolved, that we favour the freeing of the earth from private monopoly by instituting the Single Tax upon land values, thus restoring to all men their equal rights to the use of the earth, thus opening jobs for all, stimulating employment and raising wages.

"Resolved, that we call upon the States to alter and liberalize their constitutions and laws to the end that the smaller units (municipalities, counties and districts) be empowered to raise their revenues from whatever sources they deem proper, without hindrance from the State itself.

"Resolved, that we see in the agitation for lessening of taxation on real estate a movement principally to shift taxation to those less able to pay, by imposing general sales taxes and an increase in the gasoline tax. While advocating the exemption of improvements from taxation, we favour increased taxes on the value of the bare land and condemn all forms of sales taxes as unjust, particularly because the victims are so often unaware of the burden which they are carrying."

Mr P. R. Williams (Secretary) writes to Mr Madsen, 28th October: "All of the parcels which you kindly sent reached us in good time and we are grateful to you for supplying this very interesting publicity, advertising matter and display cards. These were circulated and

displayed at the Memphis Convention and attracted favourable attention, and I also had the pleasure of reading in full your very interesting report of the splendid work that has been done, especially in the matter of printing and distributing books and pamphlets, through the Henry George Foundation of Great Britain. This, indeed, represents a notable achievement and I offer our hearty congratulations.

"Our actual attendance was limited to about one hundred persons, but through exceptionally generous newspaper publicity and daily radio broadcasts we reached the largest audience we have yet had and our first Single Tax convention in the South was highly gratifying to all who participated. We have a very influential and active group in Memphis, and were accorded the finest sort of co-operation in every respect."

AUSTRALIA

The Federal Land Tax

Progress (Melbourne) of December, discussing the proposal by the Australian Government to reduce the Federal Land Tax, writes:—

"In our February issue an article on the Federal Land 'Tax' and the open and hidden foes seeking its reduction and abolition, stated: 'We shall soon see whether the Lyons Government acquiesces in the well-organized vested interests still ruling and ruining us, or whether it dares to strike a blow at the monopoly forces strangling Australia.' The answer has come in its over 400 increases in the protective tariff. Also in its proposal to reduce the Land 'Tax' by one-third, with talk of its ultimate abolition.

"It is under the plea of hardship that all Federal Land Tax payers, sufferers and otherwise, are to benefit by this one-third reduction. That all the possessors of valuable areas of country and city lands are in urgent need of this relief, even at the expense of our old and sick and those taxed on earnings as low as £50 per annum, is too grotesque a fiction.

"The *Age* (14th November, 1932), to its credit, rightly dealt with this aspect: 'It is impossible to ignore the fact that each recipient of the relief is the owner of land having an unimproved value of over £5,000 and that among the beneficiaries will be city land owners. It will grate upon a large body of the public to note that by exactions from the old and sick a saving of £1,100,000 is to be effected, while landowners and those with income from property are to be granted concessions totalling £1,100,000.'

"A further illustration of the gross unfairness of the proposal is seen in the statement (*vide* the *Argus*, 19th November, 1932) of Mr J. B. Cramsie, formerly chairman of the Metropolitan Meat Industry Board and of the Australian Meat Council, who said: 'Meat prices on the London market had risen since the Ottawa Conference by from one penny to one penny half-penny a lb. This had resulted in an increased value of 25s. a head on every bullock, 4s. on every grown sheep, and 3s. on every lamb that Australia was in a position to send to the market.'

"This increased wealth to our pastoralists, with promises of much further additions, all at the expense of the English poor (to our shame) will alone raise the value of Australian lands by many millions of pounds. Will there be any request for the re-imposition of the one-third now remitted, as these values go up? We do not look for any such manifestation of fairness where the sufferings of the over-taxed poor are concerned."

SOUTH AUSTRALIA

Mr E. J. Craigie, M.P. for the Flinders Division, writes, 22nd November: "Our Parliament closed its final session last week and early next year, about the end of January, we shall start on our long election trail throughout the district. We expect to speak every night for about ten or eleven weeks. I feel confident that we shall win the two seats this time. My sitting Liberal colleague is not contesting this district on this occasion. The first week in December I go to the River Murray district to address a series of meetings arranged by the Berri branch; and next week I am off to a country town to do a meeting to assist some independent candidates who are coming out

Read "Land Value Taxation in Practice,"
The Experience of New South Wales and
Sydney. By Alderman J. R. Firth, Mayor of
Strathfield, N.S.W. Pamphlet, Price 1d.