

12,981,006 votes obtained only 249 seats. Labour had a majority of 147 in the House but a minority of 988,714 votes in the country, and on that basis, really unrepresentative of the people, it was empowered to carry a mass of legislation which the majority of people themselves had not authorised.

Stocktaking among Conservatives

The *Sunday Times* of February 19 gave prominence to an article by Sir John Anderson, "Why I shall vote Conservative." Although Sir John professes to be non-party the standing of that newspaper, which represents the higher type of Conservative thought, gave particular significance to this expression of views. On one defined issue of the election—the subject of nationalising industries—Sir John remarked, "I have never offered any pedantic opposition to the extension of public ownership. I regard the matter as essentially one to be determined in each case on grounds of expediency rather than of principle, and in this connection it is pertinent to recall that it was not a Socialist government that initiated the nationalisation of the telephones, electricity or passenger transport in London." In similar vein he emphasises that the Coalition *White Paper* anticipated Full Employment, and Liberal and Conservative governments led the way in Social Security. In no instance does he advocate Conservative ideas as different from those of Socialism; he confines himself to contending that Conservative governments would put them into practice with better effect. Are principles—that is, considerations of right and wrong—never to be a political guide, only calculations of immediate expediency?

Still "The Stupid Party"

However repellant the vituperations of a Shinwell or a Bevan, however mistaken and vindictive they may be, one can distinguish in their outbursts an urge to redress fundamental abuses. In orthodox Conservatism to-day there is less immediate danger, but there is so little to capture the sympathy of a reformer that the ultimate danger may be greater. In its reluctance to investigate the causes of social phenomena, its blind indifference to anything but the immediate prospect, and its readiness to exploit, not correct, popular fallacies the Conservative Party as a whole remains "the stupid party" as so dubbed long ago by John Stuart Mill. It does not even show anything comparable to the earlier Disraeli's "Young England" romanticism. We can only hope that, instructed by its coming difficulties, some of its more intellectually sensitive members will be able, as in Peel's day, to transform part of the movement into something more in accord with the deeper needs of our time.

The Conservative Party derives a large part of its support from those who own property in a small way, either of their homes or businesses. Such people are far more interested in their buildings than in the value of the land on which they stand. It is immensely to their advantage that rates and taxes should be taken off their buildings and they would see that more clearly if they would but recognise that the land value is of right the property of the community as a whole. Combining the benefit to themselves with concern for the common good as well as for obvious social justice, they should be foremost in the agitation for this reform. So it was with the Danish small peasants, themselves landed proprietors, who led with their historic resolution at Køge in 1902 and set

the pace for the measure of Land Value Taxation which Denmark enjoys, spreading its benefits particularly in the *agricultural* districts.

Subsidy Pretences and Realities

Miss Margaret Herbison (Labour) in a broadcast, February 14, said: "The removal of food subsidies would add 10s. 6d. a week to the food bill of the ordinary small family of man, wife and one child." On the same day Mr. William Mabane (Liberal National) said, as reported, "Far from being worth 14s. a week to the average family of four, food subsidies cost the average family, in additional and unnecessary taxation, nearly 17s. a week."

Among a generation grown up under the paternalist State, too many appear to discount the taxes taken out of their wages and purchases, while they believe that taxation on incomes of the very rich can provide an enormous fund to be distributed among the "workers." Such people will accept Miss Herbison's appeals and reject Mr. Mabane's for the same reasons that richer or supposedly richer people will accept the latter and reject the former. Mr. Mabane is quite correct in pointing out that redistribution of income by taking from some and giving to others is administratively a very wasteful and expensive business. But this carries no conviction when one remembers that Conservative and allied politicians from time to time reject with indignation the suggestion that they are not so enthusiastic as their Socialist or Liberal rivals in the redistribution of income via the "social services."

The argument of Miss Herbison was plainly addressed to sectional self-interest, or, reduced to its crudest terms, buying votes with public money; but an ally or dependent of the Conservative Protectionist Party is in no situation to disparage such appeals. The argument for tariff Protection is frankly one for dividing the community into coerced payers and privileged recipients of bounties. The Conservative appeals to the voter are therefore surcharged with considerations which forbid any self-righteous criticism of their competitors in the other Parties who are likewise engaged upon establishing a pseudo-philanthropic Peter and Paul social State.

Housing in Berlin

The rebuilding of Berlin, starting with the construction of houses and homes, is being aided out of E.R.P. funds. On this subject Mr. Rudolf Schmidt had a long and important article in the chief daily paper, *Tagesspiegel* (*Daily Mirror*), of January 5. After describing the opportunities now open to the Berlin magistracy, Mr. Schmidt makes an earnest plea for the tax reform which he points out is essential if satisfactory progress shall be made. His statement is given first place and the publicity is highly gratifying.

In Germany, Mr. Schmidt explains, the land is taxed not upon its actual value but upon the income derived from it. Thus the owners can leave it lying idle and wait until the State or the community desires it, when they are able to cash the market price. This kind of business, bringing the individual owner an unjust return at the cost of the community, has obtained in Germany ever since the time of Frederick the Great. That is why they have the grim barrack-like tenements and their congested built-up yards, the builder compelled to charge high rents because of the all-too-costly land. No German party, either in the days of the Kaiser or during the

Weimar republic—has given any earnest thought to the solution of this social question. To-day, when millions of refugees, seeking a humble existence, are in search of somewhere to live, the demand for land is forcing up its price from day to day. Therefore, this question is of a most pressing nature. All experience teaches that when goods are taxed they are made dear. The exact opposite is the case with land, the price of which becomes less with every increase of the tax upon its value. This circumstance ought to be guide in any legislation for the intended "social house-building." When the land is no longer taxed according to the use made of it (or what is produced from it) but according to its actual market value, there will be no one withholding it from use or speculating in land at the cost of the community. Such a just land tax, which will treat all landowners alike, will make it possible to reduce, even possibly abolish, the unjust taxes on land use which penalise endeavour and industry. It is also an impetus to private initiative and it makes superfluous those special favours or privileges which are embodied in the proposed legislation as it stands. As soon as the owners of vacant lands and blitzed sites understand that the results of their expenditure on building *belong to them*, they will themselves have the greatest interest in seeing to it that their sites are built upon as quickly and as advantageously as possible. Then no legal restriction on the sizes of dwellings will be required, since every one will build what is suitable for the site in question. At present the new-built dwellings have to be small and dear. But altering the circumstances, they could have larger dwellings, offering better comfort. They could do without the decrees of legislative bodies and rely quite securely on the building industry itself. The Berlin magistracy does not need to wait until the Federal Government sets a good example. Its Building and Housing Committee already has the instruction in which there is a requirement that at least the blitzed sites should be taxed upon their market value. The idea therefore has, at least, its place in legislation. Only one small step is further necessary for establishing the new basis for the land tax. It is to separate land-value and building value as two distinct things. It is technically quite simple and will furnish the basis for a just land tax which will cheapen building land in Berlin without prejudicing the owners or causing cost and loss to the City.

Prospect of Legislation in Jamaica

It is reported in the daily press of Kingston, February 9, that there was likely to be placed before the Jamaican House of Representatives on February 16 a Bill providing for the rating and taxing of properties in the island on the basis of unimproved value.

The Bill has been drafted by the law officers of the Crown, based on the report furnished to the Government by Mr. L. C. Harris, the expert who went to Jamaica last year, to advise the authorities on the introduction of the unimproved system and the creation of a Central Valuation Department to deal with land valuation, rates and taxation.

Provision is included in the Bill by which the present valuation law will be amended to provide for the establishment of a Central Valuation Department under a valuation commissioner and the establishment of an island valuation authority and parish organisation.

Valuation on the unimproved basis had its genesis in 1942 when the old Legislative Council accepted a resolu-

tion for the setting up of a commission to investigate the question of land valuation.

A commission, under the Collector-General, Mr. Simon Bloomberg, studied the question and reported a change in the system from taxation on the market value (of land and improvements taken together) to the unimproved value.

The Government accepted this fundamental recommendation and brought out Mr. Harris, a chartered valuer and assessor, from England, to advise on the change-over of system and the setting up of the department.

Mr. Harris went out on a three year contract and after a few months' stay returned to England. But he had submitted a report indicating the lines on which the change-over should be effected and based on his recommendations the Bill was drafted.

INTELLIGENCE

Does education prove intelligence?

Nay! education's oft opposed to sense.

To own a special knowledge—hold a creed?

But men imbibe as children learn to read.

To hold a broad philosophy of life?

Not even this, for men may learn in strife.

Then common sense is wit? A vain pretence!

For this is common, wit, uncommon sense.

What is intelligence, and what the test?

It is to seek with stern, untiring zest

Amongst the dark complexities of thought,

Revealing truth where others find it not;

To disentangle speech, to mark the flaw,

To reach the heart of things and pluck the core;

To free the thought from bias, hunt the truth

As one would hunt it in enquiring youth,

When no fierce dogma rules the reasoning mind,

Nor soured experience makes the logic blind;

To grasp a subtle point in argument;

Until all facts are known withhold consent;

To seize upon a phrase, unmask a wrong

That hideth in a dissertation long;

To hold an image of a complex thought,

Howe'er ingeniously the form is wrought.

To fear not lest one's cherished thought or creed

Be harshly rooted out, for like the weed,

Which inexperienced eyes may not discern

From purer growth until this art they learn,

Belief may be in error judged a truth,

And held and nurtured in the mind from youth,

Until 'tis time to be our very own;

Nor will we see it plucked, for it has grown

A flower of love, and seems a vital part

Of self within the garden of the heart.

But like that weed, a long nursed error slain,

Though seen at first as loss, turns out a gain.

And so intelligence at last is seen

To probe alike, with calm, unaltered mien,

The thousand varied forms of faith and creed,

Exposing wrong, from fear and bias freed.

STANLEY BLUNDELL.