Montgomery is continually throwing dust in the eyes of the people to keep them from seeing how they are being bamboozled and cheated out of their natural inheritance into the pit of slow starvation. Land monopoly and land speculation means "the denial of work and the right to live," and so to Communism, red ruin and the breaking up of laws.

"LAND WHICH LIES IDLE"

There is one phase of the land question, however, that is very much the concern of the public, and that is in regard to unused land. It must be admitted that land is the fundamental source of all things used by the community, and is the key essential of all human industry. As things are it is possible for those with much money to spare to prevent land from being put to any use whatever, with a consequent restraint upon the normal development and advancement of the nation. In every city and town in particular there are plots of land lying idle; in the country as a whole there are scores of thousands of acres. Much of this land is usable—it is needed for houses, shops, industrial ventures, and for educative and recreative purposes. Neither rates nor taxes are paid on it. It is lying idle because people cannot make use of it on the owners' terms. On the other hand, all who occupy or otherwise use land are assessed for rates on the value of the buildings, machinery, and equipment thereon. The rates, moreover, are collected from the occupiers or users even in those years when they are so unfortunate as to be losing money. It seems illogical that those who make use of their land-agriculturists especially-should have it assessed for taxation, whilst those who by a sort of piecemeal cornering of plots prevent their property from being of the slightest benefit to the community pay nothing. That is surely putting a premium on those who help to increase the nation's wealth, and, per contra, especially favouring those who are restricting its proper and normal development. Land is not a manufactured commodity. Like air and water it is vitally necessary for the life of man, and there is no possible substitute for it. That, to say the least, is an excellent reason why none of it should be

Let us look at a possible parallel. If the mine owners suddenly decided to close down the pits, the Government would immediately intervene. Coal is a prime national necessity; and so is land. Not only is a considerable quantity kept idle, and freed from all rates and taxes, but there is the point that if it were brought into some form of service it would automatically become revenue-bearing. Perhaps the unkindest cut of all is that the owners, when they choose to sell, receive tax-free incremental value, which is the result of others' industry and enterprise. Indeed, the actual design of those who hold up land is usually that they may reap the fruits of others' efforts. Most forms of speculation or investment are with the object of personal profit; but this kind of investor is in a different category-he does nothing secondarily to benefit anybody but himself. On the contrary he seriously hampers progress. We are not criticising him; but is there not something wrong with the system which permits this state of affairs? It affects the country both industrially and domestically. It is in this idle and undeveloped land that a very considerable volume of unemployment has

Even public authorities, under the Land Acquisition Act of 1919—by which Act the State recognizes the right of the community to the use of land in certain circumstances—are often compelled to pay a good deal more than land is worth. It is because of the limiting of the amount of land in the open market that sometimes enormous, sometimes utterly outrageous, and almost invariably fancy prices have to be paid. The remedy for this condition of things has been discussed for many years.—East Anglican Daily Times (leading article), 2nd February.

INTERNATIONAL WEEK'S CONFERENCE ON THE TAXATION OF LAND VALUES

Ruskin College, Oxford, 13th to 20th August, 1923

The success of this coming event is assured by the number who have enrolled, added to those who have promised to do their best to come. It will be a representative gathering and a great inspiration to all. Apart from the formal sessions, there will be all the information and mutual encouragement to be gained in close association and interchange of opinion day by day, among those coming from many parts, who will meet for the first time or will renew old acquaintanceships.

Last month many letters reached us with an increasing flow of enrolments, and the list of members is at present as follows: From Denmark, 8; from Sweden, 2; from Spain, 4; from Germany, 2; from the United States of America, 3; from London, 17; from Glasgow, 6; from Edinburgh, 4; from Yorkshire, 6; from other parts of the country, 10; total, 62. In addition to these definite intimations, many have written that they are trying to fix summer holidays to coincide with the Oxford date.

There will be two sessions a day, morning and evening and papers will be read or addresses delivered on the position of the movement and its organization in this and other countries; the Taxation of Land Values in legislation; lessons gained from practical experience where the reform has been initiated; Land Values and real Free Trade; valuation as the first step; Single Tax communities; moral law and property rights; international co-operation in promoting Land Value Taxation, etc. Representatives from abroad and from British Dominions will be invited to state the case for their respective countries, and their lectures and addresses should be among the chief features of the Conference.

Every phase of our aims and objects will be fully and freely discussed from every point of view, as they are seen by the protagonist on the platform or in the Press, by the organizers of campaigns and those who are responsible for securing and increasing the needed revenue, by the supporter of the movement who is absorbed in what others are doing even if unable to be actively engaged in propaganda himself, by those who are busy in Parliamentary and municipal life and (not to mention many others working in various fields) by those who know that good efforts can be spent in advancing thought in religious, literary or scientific circles.

But it will not be all work and no play. The Oxford week will be an enjoyable holiday, and arrangements will be made for much sight-seeing and many excursions. We will publish in good time the syllabus of the meetings, particulars of the day-to-day events, and issue a list of the members to all who will be present.

The membership fee is 10s., payable when the Conference is in session, or before. Of those who have already joined, some wish to engage apartments or hotel accommodation in the neighbourhood of the College. That can be arranged very suitably. For the rest, accommodation for board and lodging at the College is nearly all taken up, but there is still room for quite a number who can have meals at the common table and have lodging near by. There are these alternatives, the terms being very moderate in each case: to "live in" at the College; to board at the College and have a room or rooms outside; and to stay at a hotel or boarding house. With these facilities, membership of the Conference may reach any number up to 250, which is the seating capacity of Ruskin College Hall.

It is important to write at once, so that the House and Reception Committee of the Conference can make due arrangements, and secure beforehand the necessary accommodation, after the places have been filled for those who are to reside or board in the College.