

This curious looking mixture can, we presume, be best explained by reference to the pages of the latest I.L.P. pamphlet, new series No. 38, named *THE LAND FOR THE PEOPLE*.

One of the arguments advanced by the land taxers, that the "unrating" would encourage improvements, can only mean that the removal of rates from houses would enable house-owners to charge higher rents for houses. The time has gone by when the land problem seemed to the mass of the people more important than the housing problem. . . . Why not solve the whole problem by socialising houses at the same time as land?

There we have the combined wisdom of the I.L.P. on the land question, or the latest version of it. It is an amusing, if not an amazing, collection of absurdities. For the mass of the people the importance of the land question has vanished, the I.L.P. are now on the housing problem, going strong for "castles in the air." Then we are to rate land values, and with the proceeds buy land with which to play the dog in the manger; but where the money is to come from is not quite clear. It reminds one of the Single Taxer who advised an opponent that he could not believe in contradictories; with an engaging contempt for logic the stranger replied that he could believe anything he liked. Needless to say that finished the argument. What a move forward we shall experience when the I.L.P. can convince the Land Union that they can stop their propaganda and rest in peace as the tax on land values will not be borne by their clients! And the conclusion of the matter is, "Why not solve the whole problem of socialising houses at the same time as land?"

We are sometimes asked what impression the Single Taxers who have gone over to the Labour ranks have made on their new associates. It would be unfair to scores of thousands of Labour men, and to the Single Taxers in the camp as well, to take this matchless nonsense as a measure of the progress being made.

"Colonial Conditions."—In his *OUTLINE OF HISTORY*, just published, Mr. H. G. Wells, in describing the settlement of the American Colonies, remarks:—

"The distinctive conditions in the north had socially important effects. Masters and men had to labour together as backwoods men, and were equalized in the process. They did not start equally: many 'servants' are mentioned in the roster of the 'Mayflower.' But they rapidly became equal under colonial conditions; there was, for instance, a vast tract of land to be had for the taking, and the servant went off and took land like his master. The English class system disappeared. Under colonial conditions there arose equality in 'the faculties both of body and mind,' and an individual independence of judgment impatient of interference from England."

Colonial Conditions, according to our author, is another name for "a vast tract of land to be had for the taking." There are vast tracts of land still, but, unlike those other days, they are monopolized, and the modern "Mayflower" can only carry men across the seas from one system of economic bondage to another.

The Budget of 1909.—In a special interview with the Prime Minister appearing in the new *LLOYD GEORGE MAGAZINE* last month the 1909 Budget is mentioned.

The Prime Minister, in reply to a question, remarks:—

"Why, take the Budget of 1909. I am not going to say anything about the way in which my land taxes were weakened in the Cabinet by some of the very men who are now attacking me. But when the land taxes came to the House of Commons they were subjected to such prolonged and determined obstruction—partly owing to a mistaken scruple as to the use of the closure—that they emerged with practically no value for revenue purposes. In the process of going through Parliament so many concessions had to be made to secure the Budget that those taxes became absolutely worthless from the revenue point of view. That, as you know, has proved to be the case in their application since that date."

The Interviewer:—

The Interviewer: "Is that your justification for repealing those land taxes in the Budget of 1920? As you know, the Independent Liberals criticize you most severely for that repeal. Is that your defence?"

The Prime Minister: "That is not only my defence, but my actual reason for repealing them. It was useless to keep up those taxes any longer for revenue purposes. I stuck to them because of their value for valuation. In that way they produced real revenue through the estate duties. But now that the gross valuation of property is practically completed that purpose is achieved. Up to that moment it was necessary to keep them alive as a check on valuation, for they tended to prevent either over-valuation or under-valuation. If a man under-valued he paid too much in increment duty. If a man over-valued he paid too much in estate duties. That was where the land taxes came in. They acted as a sort of spirit level. But now the land taxes can go. They possess no revenue value, and one reason why they possess no revenue value is because of the power of the Unionist Party, acting as a Party, to deprive those taxes of their efficacy in the Parliamentary debates of 1909. Is that not a clear proof of the sterility of those Party conflicts?"

All we can take out of this open confession of blundering policy is that members of the Liberal Cabinet and the Unionist party are to blame for the fancy land taxes. Former Liberal colleagues, unnamed, queered the pitch at the beginning and in open debate the Unionist finished the job. The botchwork would yield no revenue and it had to go. In the circumstances what else could be done?

Valuation.—But a further question remains to be answered, namely, why not make use of the valuation now that is practically completed? In February, 1914, Mr. Lloyd George declared at Glasgow:—

"The valuation under the Act of 1909 secures, for the first time, a real valuation of the land and of the structures thereon separately, and I can assure you we mean to make use of that valuation."

And again in the House of Commons on May 4th, 1914:—

"We are of the opinion that a national system of valuation for local taxation must be set up—a system which is fair and more equitable and more impartial between classes and localities than the present. We propose that this valuation should be the valuation on the assessment of the real value of the property,