

possibly solve the Housing Problem. We took a leading part in the agitation which enabled Lord Randolph Churchill to abolish the London Coal Dues. Saunders and Durrant were the first Henry George men to win seats in Parliament. Saunders carried a resolution in favour of the taxation of land values in March, 1886, and the question was referred to the Town Holdings Committee, before which he gave valuable evidence as to the value of London land. A "United Committee for the Taxation of Ground Rents and Values" (not to be confused with the existing United Committee for the Taxation of Land Values, which was formed in March, 1907) grew out of a resolution which I moved on behalf of the Executive at our Annual Meeting in 1887, and not only secured the election of a large number of its members to the first London County Council, but furnished us with that great propagandist pamphlet, Moulton's "Taxation of Land Values." At one of the very earliest meetings of the London County Council, on 26th February, 1889, Saunders secured the appointment of a "Land Valuation Committee" before which Henry George gave evidence. Headlam, about the same time, induced the London School Board to memorialize the Government to carry out the proposals of the Royal Commission on Housing for the rating of vacant land on its selling value. These were the first beginnings of the municipal movement, afterwards so splendidly led by Glasgow.

Then, in the nineties, came the great Red Van Campaign (1891-7), during which we held 3,157 meetings in 27 counties. It earned for us a characteristic gibe from Lord Salisbury; and Lady Blake told the shuddering readers of a half-crown review that "Red Revolution stalked in the wake of the Red Van," as it went through the villages. I prefer the comment of a Suffolk labourer when I invited discussion at a Red Van meeting. "Why, sir, we've got nothing to say agin you: wherever that red cart of yours goes, we labourers gits two bob a week rise." But all that is another story, interesting enough, but too long to tell now.

When some one in Glasgow suggested the title "Land Restoration League," Henry George said at once: "That's an inspiration," and the name was adopted, first in Scotland, and a little later by us. But, like every other name that has been suggested for our movement, it turned out not to be fool-proof. Herbert Spencer wanted us to "restore the land" to the heirs, executors and assigns of the pre-historic cave-dwellers. I think Charles Bradlaugh only went back to the Ancient Britons. A little old lady in rusty black, who looked as if she had walked out of a Dickens' novel, asked me to "restore" to her a great estate in Suffolk, by finding the one birth, marriage, or vaccination certificate which was, as is usual in such cases, the only proof missing. A man from Stepney wrote in a similar strain: and so on. Meanwhile, we had popularized the phrase, "Taxation of Land Values," and the title of the League was changed, in 1902, to "English League for the Taxation of Land Values." We owed something to our Scottish friends for borrowing their name in 1884, but the debt was cancelled when they followed our example 18 years later.

If to some I seem to owe an apology to the Scottish and other Leagues for saying so little about them, I can only plead that I have been trying, without much success, to be brief, and that I profess to do no more than relate a few things that I have learnt at first hand in the corner of the vineyard where my own daily work has been done.

Does "Land & Liberty" meet with your approval? If so, give it financial support by subscribing to our Sustention Fund, now open for 1922.

THE PRIME MINISTER AND LAND VALUE TAXATION

The Hon. Secretary of the Henry George Club, London, has received a letter from the Prime Minister, replying to a resolution recently adopted by the Club which was in the following terms:—

That this meeting agrees with Mr. Lloyd George when he said: "All the great questions which affect the social conditions of the people are controlled very largely by the conditions of the land problem. Wages, the good health, the amenities of the life of the people—touch on any of those questions at any point, and you will find you are near the land question," and reminds him of his statement that "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 now calls upon him as head of the present Government to take immediate steps to have this valuation revised up to date and made public with a view to the immediate rating and taxing of land values and so in his own words "Free the towns from the nightmares of unemployment and sweating and slums."

This resolution was formally acknowledged by the Prime Minister, and his further reply is as follows:—

10, Downing Street, S.W.1.

DEAR SIR,

15th December, 1921.

With further reference to your letter of the 11th November, I am desired by the Prime Minister to say that the valuation prescribed by Part I. of the Finance (1909-10) Act, 1910, was, for reasons which it is unnecessary to refer to in this connection, never completed, and its completion was abandoned under statutory enactment. The question whether the results of the valuation so far as it has been made should be tabulated and analyzed was considered by the Select Committee on National Expenditure, and following their recommendations the Chancellor of the Exchequer stated in the House of Commons that he was not prepared to authorize the undertaking of this work.

I enclose for your information a reply by Mr. Chamberlain to a question asked by Mr. Raffan in the House of Commons on 10th August, 1920, with reference to the tabulation and analysis of values made under the Finance (1909-10) Act, 1910.—Yours faithfully,

(Signed) G. H. SHAKESPEAR.

ENCLOSURE

Mr. Chamberlain: The particulars of the valuations made are kept in the various valuation offices, some 117 in number; but owing to pressure of work of a more urgent nature, no attempt has been made to tabulate and analyze the valuations made. In their evidence before the Select Committee the Department estimated that to carry out at the present time the work of analysis and tabulation it would be necessary to employ some 200 additional clerks for a year at a cost approximating to some £40,000. The valuation is a valuation as at 30th April, 1909, and inasmuch as it is now over ten years old, is uncompleted, and is partially made on a basis held to be illegal by the Court, and inasmuch as conditions and levels of value have undergone substantial alterations in consequence of the War, I agree with the Select Committee on National Expenditure that the results to be obtained are not worth the labour and expense involved and that the work of tabulating and analyzing the valuations should be abandoned.

The Hon. Secretary of the Henry George Club has answered the Prime Minister as follows:—

Reply to the Prime Minister

11, Tothill Street, S.W.1.

SIR,

20th December, 1921.

I have to acknowledge receipt of your letter of the 15th instant, and wish to point out that the Resolution con-

veyed to you from the Henry George Club proposed that the Land Valuation of 1909 be revised, brought up to date and made public with a view to the immediate taxing and rating of land values. The questions you raise in regard to the present state of the Valuation of 1909 and the cost of tabulating and analyzing the existing records are only of interest in so far as it can be agreed that the making of a new valuation can be expedited with the help of the particulars already obtained. We are familiar with Mr. Chamberlain's refusal to assemble the information now lying scattered in the various valuation offices and with his objection that the existing records are out of date and defective in other respects. What we are concerned to urge upon you as head of the Government is a complete re-valuation of all the land, avoiding the faults of the previous legislation and ascertaining the present market value of land apart from improvements. An immediate re-valuation is the essential first step to secure the necessary basis for the taxation of land values, a reform which you have repeatedly and eloquently advocated.

The need for amending legislation to correct the faults of the 1909 Land Valuation is no new discovery. It was appreciated by the Government in 1913 and 1914, and Revenue Bills were introduced in Parliament to deal with the matter. The nature of the proposals the Government had in view were explained by you when making your Financial Statement in the House of Commons on 4th May, 1914, which contained your last public utterance on the question of land value taxation. You said:—

Take the present method of valuing property. It is objectionable from every point of view. It works unequally, unfairly, partially. It is unsound and unfair. Some properties are valued to the full; other properties are valued at a nominal figure. Valuable land escapes contribution altogether because it is not put to the best use. . . . The less a man improves his property the less he contributes; and the more a man improves his property the more he is subjected to a levy for the local rates. . . . 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 and persons than the present. We propose that this valuation should be the valuation on the assessment of the real value of the property; and, to prevent any misconception, let me say there is no intention to transfer the whole burden from the composite subject of site and hereditament to the site. But we do intend that the taxation of site value shall henceforth form an integral part of the system of local taxation. That was what I meant by broadening the basis of taxation.

A few months earlier, speaking in Glasgow on 4th February, 1914, you said:—

I wonder why they think we had that valuation unless we meant to use it. The present system is not merely deficient because it does not rate property on its real value, it is deficient in another respect; it discourages improvement. The moment improvements are put up, up goes the assessment. A man can hold up land needed for factories, houses, public enterprise, and he will contribute nothing; and man who uses his land well pays to the full. . . . The Government have already through their chief (Mr. Asquith) accepted the principle of the rating of site values and they intend to give effect to it by legislation. . . . We hope to work out a practical scheme which will lighten the burdens on the shoulders of the workers and the agriculturist, assist in the provision of decent houses for the people, and emancipate the energies of industries and commerce from the fetters which now bind them. So much have I to say on the question of the taxation of sites.

All the changes that have taken place since the war, now culminating in excessive taxation on industry, a

famine in houses, commercial depression, an intolerable burden of rates, and the most serious condition of unemployment this country has ever seen, emphasize the urgency of the taxation of land values. The Henry George Club remind you of your past declarations on the subject in the hope that you will make the policy you have advocated the policy of the Government itself, so that the reform may be carried through without delay.

Yours faithfully,
(Signed) CHARLES MORLEY.

THE FUTURE OF THE INDO-BRITISH COMMONWEALTH

We are indebted to Colonel Wedgwood* for one of the most informative and stimulative among the many after-war books that deal with the world outlook. It is enriched by an appreciative preface by Lord Haldane, who, like ourselves, accepts the author's diagnosis of the present state of affairs without professing to commit himself, but who is chiefly interested in the breadth of outlook and the boldly imaginative grasp of the future possibilities implied by the fact of the British Empire and its survival of the Great Cataclysm.

The keynote of the book is given in the introduction where the author declares that his object is "to show how England can ensure peace by fitting the Empire to become the nucleus of a world union, and by becoming herself the centre of a Commonwealth of free peoples enjoying equal rights." It is a captivating thought, and one that we surely cannot err in cherishing too fondly even if for the moment our reach should exceed our grasp; for it is one of the profoundest truths in the psychology of nations as of individuals, that a certain disposition of the will or orientation of the desires becomes one of the determining factors in the unfolding of subsequent events.

The opening chapter which deals with "British credit after the war," may savour of jingoism to Continental readers who are unaware that it comes from the pen of a genuine democrat to whom the overbearing temper is entirely foreign. But a becoming humility accompanied by the International mind need not blind the British Nation to the obvious fact that "while after Waterloo there were Great Powers in Europe, now there is only one"—a fact that is substantiated by many considerations ranging from the Lombard Street point of view to that of the added prestige among the smaller nations that has come from the devoted work of our missionary societies and the British altruism that has shone through all the obfuscations of international diplomacy. It is upon this fact, which in all modesty we must accept and face up to, that Colonel Wedgwood bases his plea for a Commonwealth of self-governing nations of which the British Empire and her colonies seem to have a special call to constitute themselves the nucleus; and the inferential urge is to use our strength towards working out our own salvation and that of the world, with fear and trembling lest we again stray into the paths of self-seeking and aggrandizement.

"England is to-day without a rival, save America." "A common family, a common language, and a common literature united us in the past. Now a comradeship in arms has been added to wipe out Bunker Hill and the Alabama." "If it were not for Ireland, not even our national bad manners could leave British and American relationships in doubt." To those who love and trust America and the Americans, these words scintillate with

* THE FUTURE OF THE INDO-BRITISH COMMONWEALTH, by Josiah C. Wedgwood, D.S.O., M.P. Theosophical Publishing House, 9, St. Martin's Street, W.C.2. Price 5s.