

Province of Tucumán, foreshadowing a Bill for the Taxation of Land Values. It is designed to take the place of an emergency tax on sugar production passed last year, which the Minister describes as very uncertain, as a frost might produce a deficit.

Our readers will see in these schemes the results of the telling propaganda which has been carried on for years past by our Argentine friends. But neither Bill is on the right lines. We can trust our co-workers to do their best to amend them in the direction of a "straight" uniform tax on all land values, without graduation or exemption.

The Henry George Single Tax Committee of Rosario is transforming itself into a political party.

Nos. 32-34 have reached us of a weekly paper called EL PATAGÓN (The Patagonian), published at Comodoro Rivadavia in the territory of Chubut. It is a welcome addition to the "Georgist" Press of the Argentine Republic.

EL IMPUESTO UNICO (Zamora, Spain) publishes an article of more than nine columns on the Single Tax in the City of Buenos Aires. It is from the pen of our distinguished co-worker, Dr. Andrés Máspero Castro, and tells the story of a gallant municipal campaign carried on by the hard-working and enthusiastic propagandist of "La Reforma Tributaria" (founded in 1916). The story is too long to translate, or even to summarise, for these columns. The late Mayor Llambias proposed the abolition of the general tax for "lighting, cleaning and sweeping," and the substitution of a municipal tax of 6 per mil on land values. The proposal was defeated at the municipal council last May after two "ties," by the casting vote of the Radical President. We wish our friends "better luck next time." The municipal elections were due in October.

F. V.

BOOK REVIEW

AN IRISH COMMONWEALTH*

This is a work which every land reformer, every student of economic problems and everyone concerned with the future of Ireland should read. The author searches beneath the surface of things and presents the land question as the abiding cause of Irish distress and the influence that more than anything else interferes with political advancement. The influence of landlordism in the field of political adventure is unhappily not particular to Ireland, but applies to all other countries as well. As we look through the pages of AN IRISH COMMONWEALTH we recall Henry George's words in his THE IRISH LAND QUESTION:—

The Irish land system is essentially the same land system which prevails in all civilized countries, which we of the United States have accepted unquestionably and have extended over the whole temperate zone of a new Continent—the same system which all over the civilized world men are accustomed to consider natural and just. . . . The truth is that the Irish land system is simply the general system of modern civilization.

Henry George met the argument that the building up of manufactures in Ireland would lessen the competition for land and that therefore political and industrial progress would lessen the importance of the Irish land question. Competition for land, he replied, was measured by price, and if Ireland, he asked, were a manufacturing country would not the value of her land be greater than now?

Ireland meanwhile has come through much land legislation, urged and welcomed by her representatives in the British House of Commons, and "Dalta" comes with his informing book to point to the higher priced land in Dublin and other industrial centres, and to maintain that an impartial examination of the facts proves that Ireland suffers to-day not from lack of organization, as some contend, but from land monopoly:

Organization is a blessed word, and mutual help by combined action is natural among sociable people living in a free community. English policy and English land laws have tended

* AN IRISH COMMONWEALTH by "Dalta." (The Talbot Press, Dublin, and T. Fisher Unwin, London. 6s. net.)

to isolate the farmers from one another and from the labourers. The real reason of stagnation is not any lack of will and ability in the people to combine for their mutual advantage, but in the circumstances which deprive them of the power to act effectively together, and drive them to struggle among themselves for the artificially limited means of livelihood

In Henry George's words, this indictment, that the land laws and not lack of co-operative effort is responsible for the stagnation of Irish trade and industry, and for the separation of the workers into antagonistic groups, applies not alone to Ireland, but to all other civilized communities.

"Dalta" has produced a book to be read and studied. It is a survey of Irish history relative to systems of Irish land tenure that formerly recognized the right of the people to their native land. It records how the conqueror broke these systems to pieces, and exposes the modern type of landlordism substituted as Ireland's well-entrenched enemy to-day. It should prove a thought-provoking book to Irishmen at home and across the seas. It is an appeal to them to shape their land laws in accordance with a principle that will establish equality of opportunity and in this way register the beginnings of a new co-operative commonwealth.

We make no apology for reproducing the following review of the book from THE STUDENT for September, published by the Nenagh Guardian Company, Nenagh.

AN IRISH COMMONWEALTH

"Poems and plays we have had from our Irish publishers, visions of the future and regrets for the past, beautiful but baseless fabrics, for when did a poet want a house to live in or a player anything but a pasteboard garden to play in? We, citizens of the new Ireland, ask for something more substantial than the dream. We want scope and breathing space, and good red earth to turn up with our hands, and houses and food and clothing in the years to come. For our to-morrow must not be another yesterday or a to-day, and if our new commonwealth shall be builded on the old rotten foundations of a system which we want to displace, our struggle shall have availed us naught.

This book before us is a timely book, a book that will provoke thought, discussion, perhaps acrimony; yet withal a book that will be studied and debated and read and re-read by all who sincerely wish to understand why the present social system in Ireland is what it is. The writer, in his earlier chapters, gives us a concise and clear review of the evolution of the present land system in Ireland, from the ancient communal conditions, through wars and confiscations and treacheries by which the feudal tenure was imposed by the invaders, to the present anomalous and disastrous state of affairs when land monopoly buttresses the capitalistic system by withholding the land from workers and driving them to the large urban centres to sell themselves to bodairi na tire for the minimum that will make existence possible but life a tragedy.

Landlordism is a thing alien from Irish civilization, and this alien system was used to destroy the clans and to confiscate the clan lands. The nation, in freeing itself, must make sure that all its citizens will share in the prosperity which will come to a free Ireland. To leave unredressed the discontent and poverty bred by present economic conditions would mean a disunited nation. The strength of Ireland can only be rooted in the consciousness of the whole people that each of them has an equal stake in the national well-being.

Our author shows how the problem of poverty is bound up with the present economic conditions, which are to be subverted, not by the wholesale expropriation of land owners, but by the taxation of land values. The most important factor in the determining of the value of land is its situation and not its fertility. Ten square yards of site in Patrick Street is one hundred times more valuable than ten acres in the Golden Vein, but the ten square yards in Patrick Street, thanks to the commercial pursuits and civic activities of men, have acquired a value to which their owner has contributed nothing. Away from the haunts of men, that ten square yards would be value only for what its soil could produce under the cultivator's hand. Why, then, should its owner in Patrick Street derive a profit from its enhanced value, a value which has been created by the community? If a town is growing, plots of land in the outskirts become more valuable, not because the owner has done anything

to them, but simply because the growth of population has created a demand for such plots on which to build houses. Yet the needs of the growing town are met, not by a levy on the ground landlord whose land was being increased in value, but by new rates upon the occupiers.

In an able manner, the author shows that the present house famine is inextricably bound up with the monopoly of land, and that its solution rests in the taxation of land values and not in the present system of taxation of improvements. The taxation of land values will throw more land into the market. At present, landowners pay taxes (where they have not passed them on to lessees) on the prairie value of their land, whilst they are allowed to dispose of it at its potential value. No matter how pressing may be the need for land for the purposes of housing or industry or food, the landlord finds it profitable to hold out for a price obtainable only through the urgent necessity of the purchaser. For under the present system, what is rated is, not the value of the opportunity given by the possession of the land, but the value of the use made of that opportunity. The result is to penalize and prevent proper use, and to encourage and reward abuse, to sterilize the land and to keep the community out of the revenues which should be derived from it. Landlords can force up rent by withholding land from use, but a tax on land values would bring it into the market and make the landlord willing to take less for its use.

What then does "Dalta" suggest? The present rating system is admittedly unsatisfactory. The present basis of assessment must be swept away. The new basis of assessment for all public services now defrayed out of rates and grants should be land value. The true annual land value should be based on the capital or selling value, not the 60 years' old prairie value, of land. Local services should be defrayed by rates levied by local authorities on the land values within their areas. The cost of the services which are national in character should be defrayed by a tax on land values levied by the national Government over the whole country, the proceeds being allotted to the local authorities according to the needs of their districts.

Indeed, this is a book to be read and studied, not by students of economics alone, but more especially by those to whom the nation has entrusted the management of the public bodies throughout the country. And from the comprehension and wise application of the theories which it expounds, may be builded a better social order than that which now numbs the spiritual and social life of the people and forces men to battle with each other for the very means of existence.

Typographically and in format, the book maintains the high tradition of the Talbot Press.—A. B."

DENBIGH RAILWAYMEN'S UNION AND LAND VALUES TAXATION

DEAR SIR, October 13th, 1920.

I am sending you a copy of resolution passed by this Branch on the 11th inst.

"This Branch condemns the policy of the Government in repealing the Land Values Duties imposed under the Finance (1909-10) Act, 1910, and for not taking advantage of this year's Budget to levy a direct tax upon the value of all land in substitution for the heavy burdens imposed upon the earnings of industry and the food of the people.

"We further protest that this policy is in direct opposition to the terms of the resolution of this branch, submitted to and passed by the Denbigh Town Council on May 28th.

"We therefore instruct the Secretary of this Branch to communicate with the Town Council on the subject, and also the member of Parliament for this Division with the view of ascertaining whether he supported the resolution forwarded to him by the Town Council, when Clause 49, Sub-sections 1, 2, 3 and 4 were debated in the House of Commons on July 14th."

The resolution referred to appears on page 452 of LAND & LIBERTY for July last.

I cannot see the name of our member mentioned in the report of the debate published in LAND & LIBERTY for August, hence the above resolution.

Yours faithfully,
W. WOODWARD

NOTES AND NEWS

A meeting of the Commonwealth League will be held on Thursday, November 4th, 1920, at 8 p.m., at the Assembly Room, THE BRITISH AUSTRALASIAN, 51, High Holborn (near Chancery Lane Tube Station). A discussion on the State of the Nation will be opened by Mr. J. Mills, M.P. All interested are invited to attend.

Commenting on the scheme of the Government for the absorption of the unemployed, the formation of new roads, the GLOBE (London) October 21st says: One obvious effect of these great development schemes will be a boom in land speculation by keen financiers who foresee the transformation of barren wastes and neglected areas into pleasant residential quarters or hives of industry within the near future.

The Prime Minister's new name for radical reform is "old party quarrels." He should know.

At the Welsh Liberal Council meeting held at Llanudno last month, Mr. Lloyd George said: "The abolition of landlordism in Ireland was carried by a Coalition." This will be news to Irish land reformers; when is his own Coalition going to abolish English landlordism?

Who ordained that a few should have the land of Britain as a perquisite; who made 10,000 people owners of the soil and the rest of us trespassers in the land of our birth; who is it? Who is responsible for the scheme of things whereby one man is engaged through life in grinding labour, to win a bare and precarious subsistence for himself . . . and another man who does not toil receives every hour of the day, every hour of the night whilst he slumbers, more than his poor neighbour receives in a whole year of toil? Where did the table of the law come from? Whose finger inscribed it? These are the questions that will be asked. The answers are charged with peril for the order of things the Peers represent.—Mr. Lloyd George, at Newcastle, 30th September, 1909.

REFORM OF RATING SYSTEM.—Labour declares that the present rating system is inequitable, and that it should be reversed, so that, instead of taxing houses, factories, improvements, etc., the ground landlord should be compelled to pay a tax according to the "market value" of his land. Labour regards the present method of rating as being largely responsible for high rents, overcrowding, and the evils which follow from land monopoly, and in advocating the Taxation of Land Values (which would mean the taxation of all land, whether in use or idle, at its full value), the Labour Party stands for the removal of a large portion of the present heavy burden of rates to the shoulders of those best able to bear it, viz., the landowners.—Municipal Policy of the Birmingham Labour Party as given in the "Town Crier" (Birmingham), October 1st.

Another outstanding subject (with the Municipal Progressive Union) is an alternative method of local taxation, and the most commonly accepted form is the rating of land values, which the Council has more than once accepted in theory. This is also a strong point in the propaganda of the Labour Party, which has already put fifteen new candidates forward.—Manchester Guardian, October 5th.