

## SCOTTISH LIBERAL FEDERATION AND LAND VALUES TAXATION

The two days' annual Conference of the Federation held at Dumfries 6th and 7th October passed the usual resolutions on the Taxation of Land Values. To quote the GLASGOW HERALD, "Our old and venerable friend—although it is only 25 years old." The policy was first dealt with in a summary fashion by the executive in an omnibus resolution. Thereafter the following resolution standing in the name of the Pollock (Glasgow) Liberals was moved by Mr. James Busby:—

"That this Federation reaffirms its declaration that Liberalism is pledged to the rating and taxing of the capital value of land, whether used or unused; recognizes anew the intimate and inevitable connection between this reform and our pressing problems of unemployment and housing; and in repudiating the declaration of Lord Dunedin's Committee—directly contradicted by the experience to-day of nearly every British dominion—that the Rating of Land Values is based on a transparent fallacy, and would, if carried into effect, be productive of gross injustice without in any way solving the problem of equitable rating; recalls the saner pre-war statements: (1) Of the present Earl Balfour that 'the taxation of land values is really no interference with security—it only means that that which does gain by the rates should contribute to the rates'; (2) of the present Lord Chancellor, that 'it was useless for them (the Conservative Party) as a Party to pretend or argue that there was not, in fact, a fundamental distinction between land and other subjects of ownership. . . . You might entitle the municipalities to readjust the basis on which their system of urban rating depended'; (3) of Lord Robert Cecil, that 'as a substitute for our existing system of rating it (the Taxation of Land Values) is a perfectly easy and rational proposition.'"

Mr. Busby said (we quote from the extensive report of the DUMFRIES AND GALLOWAY STANDARD) the resolution was a protest against the report of the committee of which Lord Dunedin was chairman. That committee was appointed by Mr. Munro in March, 1921, for the specific purpose of making an exhaustive examination into rating in this country. The committee sat for 14 months. It set aside the question of taxing land values as a transparent fallacy. The adoption of the resolution would amount to a repudiation of this view of the matter.

Mr. Wm. Moir (Glasgow) seconded. At the present time, he said, under the system of rating, they had an increasing weight falling upon industry, and industry had to bear that burden, and over and above that they had monopolization of land by "landlordism" increasing the weight enormously. If Lord Dunedin and his committee had gone to Sydney, in New South Wales, they would have found the taxation of land values in operation there, and might have come to a different conclusion. This was the only tax they had in Sydney—that of a tax on the capital value of the land—and all that was required in the way of taxation was fourpence-halfpenny in the pound.

Mr. John Orr, prospective Liberal candidate for Linlithgow, appealed to the conference to repudiate the finding of the Dunedin Committee on the question of land values, and also to repudiate the action of the Coalition Government and the present Prime Minister in repealing the principle of the taxation of land values. One of the main virtues of the system of rating land values would be that it would enable us to free houses from the burden of taxation, and houses were just as much a necessity of life in these days as bread was. He was certain they were all unanimous in their determination to embody the principles of the rating and the taxation of land values in an Act of Parliament.

Mr. J. M. Hogge, M.P., referred to a printed protest handed to the members of the conference at the door of the hall from the Dumfries League for the Taxation of Land Values against the conference burking a discussion on land values. It was said they were shelving the question and the leaflet warned the electors to be on their guard against the traitors who were assembled at the conference that afternoon. Mr. Hogge said he had attended a good many conferences now, and he did not think they required at that time even the speeches of Mr. Busby and Mr. Moir to convince them of the justice of a scheme for the taxation of land values.

### MR. ASQUITH'S VISIT

Mr. Asquith, at this point, entered the conference hall, and he was accorded a most enthusiastic reception from the delegates, who stood up and cheered heartily.

Continuing, Mr. Hogge said the presence of Mr. Asquith reminded him that Mr. Asquith was asked about the taxation of land values on a very recent occasion. He remembered he was present at the Glasgow Liberal Club when Mr. Asquith's reply to that question was received, and there was not a supporter of the taxation of land values sober, on account of the joy they felt at the declaration made by Mr. Asquith. Then the members got this leaflet handed to them at the door! Liberalism in Scotland had come through fire within the last four years. They had resented, and resented now, and had always stood against the interference by anybody with their principles and their programme. (Cheers.) Liberalism in Scotland was independent, and stood on its own feet, and expressed its own views about matters, and he was sorry anybody should have taken the trouble to go out of their way to do as they had done, because what they said about the conference with regard to the taxation of land values was untrue, it was unfair, and it was even unnecessary in the Scottish Liberal Federation to pass a resolution on this subject. (Cheers.)

The resolutions were adopted unanimously.

The GLASGOW HERALD describes the situation at the point when Mr. Asquith entered the conference room in quite a piquant manner:—

"Perhaps the delegates were chilled to find that the resolution had not received the official asterisk denoting headquarters approval. Mr. Hogge, M.P., who was speaking on the subject when Mr. Asquith, whose appearance was enthusiastically greeted, entered the hall pointedly gave the leader the hint to make a declaration on the question. Mr. Asquith, however, did not respond, and Mr. Hogge himself supplied what he thought was necessary to assure the conference of Mr. Asquith's fidelity to the principle of the taxation of land values."

A Dumfries correspondent writes: The League's campaign, which was a challenge to the official Liberals on the Taxation of Land Values, was most successful. It is not overstating the case to say that both the Conference and the public meeting were fully expecting Mr. Asquith to make a pronouncement on the question, especially in view of the deplorable condition of affairs. The Taxation of Land Values as the professed Liberal cure for unemployment and housing was burked again by the Liberal leader, and on an occasion when the platform was freely at his disposal. It is idle for Mr. Hogge to lecture the Liberal land reformers in the party as he did. He may say what he likes, the fact is that his leader at Dumfries had nothing to say on the question. That experience fully justifies our campaign. It was all we could do, and it was the right thing to do. We cheered on our own people and made hosts of new friends. There are Scottish Liberals who don't see why they should go on protesting in favour of a liberating land policy while the leaders look on and say nothing. Measures and not men is the order of the day.