Land Values

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NOTES OF THE MONTH.

Progress of the Movement.

While a deep calm prevails in politics, there is a great and increasing interest in the progress of valuation throughout the country. Innumerable meetings of surveyors and land agents are being held to discuss this subject. The legal papers and journals that deal with property and investments are filled with articles, scores of books are being published, all dealing with the valuation and the land taxes. "Every single piece of land" said Mr. Dryland Haslam, at a meeting of surveyors at Reading on June 14th, "every single piece of land, large or small, in the United Kingdom, with the possible exception of Crown lands, will have to be valued, together with everything on, in, or under the surface thereof." The emphasis of this statement shows that the surveyors a beginning to appreciate the magnitude of the task. A long and earnest discussion followed Mr. Haslam's address. It is the same everywhere. Professional men are obliged to discuss this subject, and a movement has been set on foot which must rapidly spread over the whole land. Nothing more important from every point of view can take place. Looking abroad there is the same ground for encouragement and hope. In Australia, Canada, Denmark and Germany, the same question has been widely raised, and in a few years, the classes of men who concern themselves only with business will have to treat this matter as the first and main part of their business.

Progress in the Colonies.

Within the last few months considerable advances towards the Taxation of Land Values have been made in Australia and Canada. Mr. Fisher, Prime Minister of the Australian Commonwealth, has made it clear that the Taxation of Land Values was the leading question for his party at the late election, and that he is determined to carry out the pledges given to the electors. Judging from his speeches it would seem that Mr. Fisher fully understands the value of this policy as a means of opening up avenues to employment and the expansion of industry. The same may be said of Canada: the movement for the education of the people on this question is taking a new and more active form in Ontario. A new association has been formed under the title "Tax Reform and Direct Legislation League of Ontario," with a large and representative committee to direct its activities. This movement in Canada is one of the most hopeful, as the rapidly increasing population, together with speculation in land, raises in acute form a problem of which the Taxation of Land Values is the obvious solution.

The Land Union.

Mr. E. G. Pretyman and his friends of the Land Union display wonderful activity in extending their propaganda work throughout the country. Mr. Pretyman himself is untiring in his attacks on the administration of the Finance Act of last year. The GLASGOW HERALD of June 6th reported that it was proposed to establish a branch of the Land Union in Scotland for the purpose of "associating all persons, including women, directly or indirectly interested in land." We hope the organisation will be established, and that our arguments will be met by those who defend the present system of landholding and taxation. This is the best guarantee for the education of the people.

Lord Robert Cecil's Sympathy.

Lord Robert Cecil, speaking at the Mansion House resterday on the poverty of many people in the West Ham and East Ham districts, said a large proportion of men spent a considerable part of their time in the search for work. He mentioned two cases of extreme hardship which had been brought to his notice. Recently a man got up at 3 o'clock in the morning, and, after eating a piece of bread, walked from the West Ham district to Willesden for a day's work. When he got there he found it was a night shift, so he waited. He worked throughout the night, and got 5s. for it. He walked back home, having had nothing to eat since he ate the bread on the previous morning, and gave the 5s. to his wife, who had to pay 4s. 6d. of it for rent, leaving only 6d. for food. Another man walked from the same district to North Hampstead on the promise of a job, and then had to walk all the way back. Search for work under such circumstances was heartrending and destructive of the moral and physical fibre. It meant that food could only be obtained by visits to the pawnshops, those melancholy places in which the possessions of the family were one by one pledged in order to obtain enough money for the food.

The Times of June 4th reports this statement by Lord Robert Cecil. We are indebted to him for expressing so forcibly the painful and wasteful aspect of unemployment. There is really no other aspect to the serious inquirer. The urgency of this problem can be appreciated a thousand times better from such stories as these than from all the abstract returns and Parliamentary debates on the subject. The distance from West Ham to Willesden is over fifteen miles. The simple story itself is all too eloquent for comment. Ninety per cent. of the wages goes in rent, and ten per cent. in food. And so far as Lord Robert Cecil's policy is concerned this is to go on for ever. Conservatism will not heal these mischiefs.

Grinding Taxation and Thrift.

At a dinner given to the delegates attending the centenary celebrations of the establishment of Trustee Savings Banks in Scotland on June 9th in Edinburgh, a letter was read from Lord Rosebery. He expressed regret at his inability to be present, for "there never was a less promising outlook for thrift; grinding taxation and a total disregard for economy in public affairs offer nothing but discouragement for thrift. Moreover, everything points to further burdens, and nothing to any spirit of saving or retrenchment."

We would point out to Lord Rosebery that it is rather cruel to preach thrift to the working classes to-day: they have to be thrifty, else starve, and savings are quite out of the question. As his Lordship says, grinding taxation offers nothing but discouragement for thrift, but his and our opinions of "grinding taxation" differ. He strenuously opposed the Budget which contained provisions for the valuation of land making the taxation of land values possible. He regards land values taxation as grinding. On the other hand we regard taxes on industry—on houses, incomes, food, machinery—as grinding in the fullest sense of the word; and taxes on land value, which is the result of the community's enterprise and activities, as the only just taxation. Abolish these grinding taxes and substitute land values taxation, and people will have an opportunity to be thrifty.

Poverty in London.

During the week ending June 4th, the London County Council fed 41,162 school children, as compared with 25,000 in the corresponding week of last year. The Council have been discussing the problem of what is to be done for those children during the summer holiday of six weeks. At present they are not allowed to spend money on feeding the children during the vacation, and now it is found necessary to amend this law in order that a large number of children may not suffer. This is one of those cases in which it is becoming apparent that more care must be taken to recognise the lines which divide social from individual duties. Children are always a difficult problem, but hungry children are doubly so. How those children, who depend upon County Councils for their food, are to get holidays in the right sense of the word we cannot see. They cannot take the County Councils or School Boards to the coast or country. These departures from the one natural way of feeding children must all end in the further restriction of their freedom.

A Shopkeeper ruined by Landlordism.

A meeting of creditors of Edwin Dobbin, formerly a bookseller and stationer, St. John's Square, Cardiff, was held at the offices of the Cardiff Official Receiver on June 6th. According to the South Wales Daily News of June 6th, the statement showed that debtor commenced trading about 40 years ago, and purchased a business in St. Mary Street. He secured a lease of 21 years on the premises at a rental of £200. On the expiration of the lease he was offered a renewal of the lease at a rental of £400 exclusive of rates and taxes. He, however, removed to St. John's Square. The business gradually fell off, and his stock, fixtures, &c., were ultimately sold. His household furniture was sold to his wife, who is now keeping a seaside boarding-house. During the early part of his trading he was very successful, and purchased 11 houses, but he had obtained advances on these to put more capital into his business.

Here is a case of a man succeeding in business, but owing to an unjust system, being compelled to choose between surrendering the results of his enterprise to the landowner, and transferring his operations to another site, thus forfeiting the goodwill and advantages of a 21 years' business connection. He chose the latter alternative and failed. A tax on land values would destroy the monopoly power enjoyed by landowners and disable them from demanding exorbitant increased rentals when renewals of leases were required.

The Problem of Juvenile Labour.

Mr. Cobden Sanderson presided at a joint meeting held at Church House, Westminster, on June 10th, in connection with the conference of School Managers and Care Committee Guild. In introducing the subject of the meeting, namely, "After care and the Juvenile Department of the Labour Exchange," he said he was of opinion that the arts and crafts were not a great foundation upon which to build the industries of this country. There was a great difference between learning a trade for trade purposes and learning it as a part of general education.

Mr. W. S. Cohen (Divisional Officer of Labour Exchanges for London and South-Eastern Counties) said that negotiations and discussions were going on between the Board of Trade and London County Council in connection with the matter.

Mr. George Barnes, M.P., said there was no trade union aspect of the matter as such, as it was a wider question than mere trade unionism. They were there as citizens of a great democratic country to devise ways and means to protect and to advise the young how to succeed in life. They were face to face with a great evil, inasmuch as large numbers of school children were leaving school at 14—a most impressionable age—and he was afraid a great many of them ran to seed or waste because of the absence of some guiding or controlling hand. In his judgment something would have to be done by legislation to protect those children in their helplessness and prevent them being exploited by employers of labour.

Not one of the speakers seems to have realised the real factor in the problem, that the poverty question is at the bottom of the evil. When men can get work at fair wages, children will not be sent out to work early in life, and, further, with increased employment would come increased facilities for placing beginners in trades and professions that they could learn and remain at with good wages.

The Demand for Land.

From reports of the estate market it is evident that the demand for land is very keen, and that consequently prices are high. On June 16th five farms belonging to the Marquis of Exeter were sold at Lincoln. The farms extended to 723 acres and realised £29,780, or an average of £41 per acre. This keen demand is met everywhere. "The time has passed," says the ESTATES GAZETTE, "when people can think of Essex as a flat country, and of land in that county as of no account. . . The days of £10 per acre have gone long ago." In the towns and cities there is also lively competition for land which can be obtained without restrictions on its development. Although the

users of land may be justified in offering high rents and prices, there is still the best of reasons for pressing on with the valuation in order to secure some degree of permanence for the increased prosperity which is the basis of the demand.

Movements in Population and Values.

There has never been a time, perhaps, when the change of population from old countries to new was so great, and consequently there never was a time when the values of the land in new countries increased so rapidly. The Times of June 17th gave a report of the ordinary general meeting of the Rhodesia Exploration and Development Co., Ltd. The Chairman said: "Our claims, our land holding, and our stands and office property all stand in the books at nominal figures as compared with actual values. . . . Agriculturally, great strides have been made. People from Canada, Australia, and other agricultural countries who have carefully looked over South Africa, including Rhodesia, tell us that South Africa, as an agricultural and stock-raising country, will compare favourably with any other part of the world, and I would venture to forecast to you that one of the next great movements in South Africa will be a very great increase in the value of land."

The same kind of statement is made at the meetings of Canadian Land Companies. Special efforts are being made everywhere by the statesmen and agents of the Colonies to attract population. The meaning of all this is becoming more apparent to men, and the connection between population and land values carries a clear suggestion as to the remedy for difficulties and hardships which too often appear in new countries.

A Proved Remedy for Land Withholding.

In New Zealand we have neither the Increment nor the Undeveloped Land Tax of the British Budget; but our tax of 1d. in the £ on all land-including agricultural land-operates, in the long run, in much the same way as an increment duty, and also serves the useful purpose of making it unprofitable to hold land without putting it to its fullest use. . . . Most of the cities and local bodies in New Zealand have, of their own option, adopted the system of rating on the "unimproved" values, or, in other words, on the land values. There is no doubt whatever that they have found the result satisfactory. Apart from the discouragement it has given to the holding of land for speculation purposes, by compelling land unused to pay its full share of rates, it is generally regarded to be the fairest basis of taxation. Were the ratepayers not convinced of this, they would long ago, under initiatory powers they possess, have reverted to the old order of things.

This testimony to the efficacy of a tax on all land values is taken from an article entitled "Land Valuation: How New Zealand solved the problem," in the MORNING LEADER of 14th June. The article shows how valuation was carried out in New Zealand. There is no word about the insurmountable difficulties we hear so much about in the Conservative Press. We commend the above extract to the notice of those faint-hearted reformers who always shy at new schemes.

Peasant Proprietorship Failure.

The Paris Correspondent of the STANDARD stated on June 22nd that "with the object of stemming the tide of depopulation in France, a Bill has been introduced into the Senate. . . An important clause is one which proposes to relax the State provision as to the partition of property and to enable a landholder to bequeath his estates as he wishes."

This is one more proof that ownership of land, no matter how it is distributed, is unworkable and inevitably leads to the creation of large estates. The difficulty experienced in France will come to Ireland in due time.

Small Holdings.

On June 15th the Small Holdings (No. 3) Bill was read the second time and committed to a Committee of the whole House. The Bill contains provisions for the payment of compensation to tenants on whom notice to quit is served with a view to the use of land for the provision of Small Holdings under the Small Holdings and Allotment Acts, 1908.

The necessity for such a Bill brings out the futility of the Small Holdings Act. To force men who are developing an area of land to make way for a greater number of men to develop the same piece of land when there are abundant acres untouched, is a bad policy. The taxation of land values would obviate the necessity for any Small Holdings Acts. It would force landowners to bring their idle acres under development, supplying land for small holdings without the interference of Councils; and, where land is under-developed, would force and encourage, by enabling the abolition of taxes on improvements, a fuller development.

A Sponsor's Dereliction.

Speaking on the Small Holdings Act and the importation of foreign cattle in the House of Commons on June 20th, Sir Edward Strachey asked the House to remember that the result of an outbreak of foot-and-mouth disease in this country might be absolute ruin to the small holder, who, for one thing, had no landlord to remit his rent. This statement was cheered by the Conservatives. Sir Edward is a very cool defender of the Small Holdings Act. Not long ago he claimed as one of its merits the fact that it sent up the value of land, and now, when by his position, he should befriend the Small Holdings Act, he tells us that private landowners make better masters than the County Councils or the Board of Agriculture. There is a good deal to be said for this view.

Sir Thomas Whittaker and the United Committee.

The Report of the United Committee has attracted considerable attention in many quarters. The record of the Committee's activities during last year contained references to the attitude adopted by certain Liberals with regard to the Budget. Among the Liberals who opposed the Budget were Sir Robert Perks, Mr. Harold Cox, and Sir Thomas Whittaker. The two former were more open and consistent in their opposition, and Sir Robert Perks resigned, Mr. Cox being defeated at the election. Sir Thomas Whittaker has attacked the Committee's Report in the Press. He still sneers at the "fallacies of Henry Georgism," but thinks it George's work. As Mr. Churchill declared at Derby on January 11th: "Land Reform and Free Trade stood together. They stood together with Henry George, with Richard Cobden, and they stood together in the Liberal policy to-day." We can assure Sir Thomas Whittaker policy to-day." We can assure Sir Thomas Whittaker that there will be no rest for him if the spread of Henry Georgism disturbs him. It is our intention to spread that philosophy much more in the future than we have done in the past.

Labour Exchanges.

The Daily News of June 15th says that the extension of the Labour Exchange system which is in contemplation in London district is very considerable. Another case of putting the cart before the horse. It would be rather more effective to supply (by Taxing Land Values) more employment for the present Exchanges to deal with. They need it badly, or if they do not, the unemployed do.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

A PRACTICAL POLICY.

The passing of the Finance Act, 1909-10, marks an important stage in the progress towards our goal. The long struggle for a Valuation Bill developed into a great campaign over the whole battlefield of national politics. The progressive forces fought and won at the General Election on the proposal that land everywhere should be valued apart from improvements.

What we have won in the Budget is a first-rate Valuation Bill. The "Duties on Land Values" imposed by the Finance Act, 1909-10, are of very small importance compared with the valuation. Many of us would not be sorry to see them disappear another year, and give place to a proper uniform annual levy on all land values without exception. The immediate point, however, is that as they stand they do not prejudice further schemes, inasmuch as they hardly touch the fringe of land values. The Increment Value Duty and the Reversion Duty affect only a small fraction of future increases in land value and do not touch the huge values which the public by its presence, industry, and expenditure had created prior to the year 1909 and is re-creating year by year. The Undeveloped Land Duty is only a belated removal of an old inequality. Professor Marshall says it is sound finance because "it proposes to bring under taxation some real income, which has escaped taxation merely because it does not appear above the surface in a money form." It will only put the owners of undeveloped land on something like a fair level with other landowners. Their contribution will still be less than they should pay to put them on the same footing as other owners who are paying Income Tax under Schedule A, as 2d. in the £ on the capital value of the site amounts to less than the 1s. 2d, in the £ on the yearly value of land which is being paid by owners of developed property.

These duties, therefore, do very little to carry out the policy which underlies the Budget proposals, namely, the transfer of public burdens on to public values, and the freeing of industry from the deadweight of taxation and the fetters of monopoly. To give practical shape to that policy by using the valuation provided by the Budget is the need of the moment.

The reform of Schedule A of the Income Tax, by taking land values alone as the basis of assessment, is well worthy of consideration, but the administrative difficulties involved in such a course would seem to be greater, and the practical relief less, than in making the new levy on land values available to relieve the pressure of our present rates.

The municipalities of the United Kingdom have long determined that the working ratepayers must be relieved at the expense of the owners of unearned gains, and that progress and improvement is only possible if the obstructive power of monopoly is broken down by taxation on the true value of land whether used or unused.

At the same time the claim of rural districts to relief is undeniable and must be faced when the Agricultural Rates Act expires and the question of the readjustment of local and national finance comes at last to be dealt with in a systematic manner. Last week (21st June) a Municipal Deputation approached Mr. Lloyd George with reference to the allocation of the Land Values Duties, and asked that further sums should be allowed to local authorities in respect of expenditure on national services. Mr. Lloyd George said, in reply, that the whole question of local taxation had got to be sifted to the bottom, that the present position of affairs was most unsatisfactory, and that the local authorities should consider the whole problem from the point of view of broadening the basis of taxation.

Agriculture also requires and is entitled to the same relief as the building trade and all other industries, and must be freed from the burdens of rates which now penalise and prevent enterprise and development. At the same time if the fair share of taxation which should be borne by rural districts is left to fall upon the true value of the land apart from improvements and without regard to actual use or non-use, cultivators will at last have the chance of obtaining land on fair terms which will admit of financial success.

Lastly, the case is urgent for the remission of the present taxes on the food and comforts of the poor, which while they exist give to the Tariff Reformers their one plausible argument for tariff-mongering and pretending that protective taxes can be imposed which will not increase the cost of living. We therefore advocate the following policy :-

- 1. To free from the burden of rates
 - (a) Dwelling-houses in town and country, and
 - (b) Factories, workshops, mills, mining-works, shops, warehouses, offices, and all industrial and business premises, and all farm buildings and agricultural improvements;

Leaving expenditure to be raised on the basis of the value of land everywhere, apart from improvements, and whether used or unused;

Thus making public values available for the public benefit, and breaking down the barriers which land monopoly now opposes to municipal, industrial, and agricultural development and enterprise;

Relieving the building trade from a tariff which restricts production, and making it possible for more, better and cheaper dwellings to be provided in towns and villages, and creating a fresh demand for labour in the building and all the allied and auxiliary trades;

Securing greater facilities for the cultivators of the soil, and making small holdings and allotments obtainable on fairer terms;

Causing land everywhere to be used in ways more advantageous to the workers; and

Freeing industry of all kinds-agriculture, mining, forestry, manufacturing, engineering, public works. transport, distribution-from burdens and restrictions, and extending the field for the remunerative employment of labour and capital in town, suburb and country.

2. (a) To give effective relief to the poorer (rural) districts from the excessive burden of rates which now falls on them in providing for what are largely national requirements;

Thus making national services a national burden, and distributing that burden according to ability to bear it;

(b) To secure for the agricultural industry a genuine measure of relief in the place of the dole to agricultural landlords under the Agricultural Rates Act;

Thus giving to agriculture at last the fair treatment to which it is entitled equally with all other industries.

3. To abolish the taxes on tea, sugar and all foods and comforts of the poor;

Thus cheapening the cost of living for the mass of the

To carry this policy into effect we suggest the following practical proposals :-

To secure the early completion of the Valuation of all Land apart from improvements provided for by the Finance Act, 1909-10, and to make such Valuation public, and to utilise it by

- 1. Empowering local authorities to levy rates on the basis of that valuation to pay for the local services and local improvements which create and maintain Land Values;
 - 2. Levying a Budget Tax on all Land Values, to be applied
 - (a) In providing a national fund to take the place of the present Assigned Revenues or Grants-in-Aid of Local Taxation (including the Grant under the Agricultural Rates Act), to be allocated towards the cost of such services as Education, Poor Relief and Main Roads, which though locally administered are national in character, in such ways as are just having regard to the needs and the resources of the various districts; and
 - (b) In providing the amount of the remitted Duties on tea, sugar, and other articles of food and comfort.

CROMPTON LLEWELYN DAVIES.

AN IRISH LANDLORD'S PUZZLE.

SELECT COMMITTEE OF INDUSTRIES (IRELAND) 1885.

Evidence of Sir Robert Kane, examined by Colonel King-Harman, 11th June, 1885.

Q. Have you any knowledge of the system which exists in the West of Ireland of giving enormous fortunes to the daughters? -A. Yes; that impoverishes the farmers very much, and

leaves them without the means of properly working their land. Do you know that system to prevail anywhere else except in Ireland, of a farmer starving his land in order to give an undue proportion to his daughters?—I am not familiar enough with the domestic economy of different countries to be able to say, but, as far as I know, in France it does not exist.

In the West of Ireland especially, the land is impoverished in consequence of the desire to give too large a portion to the daughters ?- That is one cause of the abstraction of capital which might be profitably employed in its working.

By Mr. SEXTON:

Does not the fortune taken out of one farm usually go into another !—In this sense, that it probably assists the son-in-law in getting a farm somewhere; he probably pays that as a fine, and enters upon the occupation of a farm with very little more capital than if he had not got the fortune at all.

Or, if he is a farmer, as a farmer's son-in-law usually is, the fortune enables him to work the farm?—That might be so.

By Colonel King-Harman:

Do you know that the money which goes from the land to the son-in-law, as a matter of fact, does not come back to the land; that it is one of the puzzles to know where it goes to ?- I certainly believe that in very many cases the money is not employed in the improvement of the farm, but I cannot undertake to say that I know what becomes of it.

INTERNATIONAL FREE TRADE CONGRESS.

An International Free Trade Congress will be held in Antwerp on 9th, 10th, 11th, 12th August. A paper will be read by Mr. Fredk Verinder on behalf of the United Committee on "The Relationship of Land Values to Free Trade." The United Committee will be glad to receive immediate notice from anyone free to attend as their delegate.

HOLDING AND WITHHOLDING.

By FREDK. VERINDER.

"Land is the mother, and Labour is the father of all wealth."

—Sir William Petty.

"You take my life when you take the means whereby I live."

—Shakespeare.

Said an ancient writer, long before the times of Petty and Shakespeare:—

"There is that withholdeth more than is meet, but it tendeth to Poverty

"He that withholdeth corn, the people shall curse him."

—Proverbs xi. 24, 26.

What, then, of him that withholdeth the land from which alone the corn can be produced?

The landholder who allows the worker to use "his" land, and charges him rent for it, is at any rate giving him a chance to live. It may be only a poor chance; he may have to work hard and fare harder, for he must share what he produces with the landlord. But it is a "sort of a chance."

But the land withholder denies him the right to produce by stopping the very source from which all production flows; by withholding from the willing workers the opportunity of growing or earning the corn and other means by which they live.

He is driving into the ranks of the Unemployed the men who might be growing the corn, and milling it, and baking it into bread; the men who might be hewing the coal, and winning the ironstone, and burning the one to smelt the other, and fashioning the pig-iron into steel, and the steel into machines; the men who might be digging the china-clay and the tin out of the land, and making them into pots and pans; the men who might be shaping the clay into bricks; the men who might be building the houses which the people need, on the valuable but vacant plots that surround our towns.

plots that surround our towns.

"He that withholdeth" building land is responsible for the high rents of the houses we have, and for the often overcrowded condition of those who live in them. He is responsible, not only for the starvation of those whom he shuts out from his own land, but for the low wages of those who are in work. His withholding "tendeth to poverty." Nothing keeps down wages so effectively as the presence of a mass of unemployed men who must work for some wages, however pitiful, or starve. And nothing makes unemployment so constantly or effectively as the withholding of land from uses of productive labour.

What we are asking the Government to do is to tax all land on its true value: to tax the holder of land who is using it well no more that the withholder of land who is keeping it idle: to tax the withholder of his unused land no less than the improving landlord is taxed.

The landlord who is already putting his land to the best use, or is allowing others to do so, has least to fear from the taxation of Land Values. The man who will be "hit" first and hardest by the taxation of land according to its value for the best use to which it might be put is the man who is not putting the land to any use at all. He is injuring the community, denying the workers access to the land, without which they cannot produce the good things they need. The "injury" to himself, of which the withholder of land complains, amounts chiefly to this: that the pressure of the tax will compel him either to use the land himself for productive purposes, or to allow someone else to do so; that is, to afford new opportunities for the employment of labour and give now investigations.

labour and give new impetus to the production of wealth.

He that withholdeth land, the people shall—tax him.

THE PARAMOUNT ISSUE.

[From The Outlook (New York), June, 1910.]

The paramount issue in the United States is represented by the legal phrase Special Interests vs. Public Welfare.

We do not agree with those who condemn all representatives of Special Interests as corrupt politicians and commend all pleaders for public welfare as pure patriots. Some high-minded men represent Special Interests; some demagogues represent Public Welfare. But the trial of a cause is not a prize contest in which the verdict is awarded to the best lawyer. The case of Special Interests vs. Public Welfare is not to be determined by the merits of the men who represent their clients. It is to be determined by the character of the issues involved and the

probable effects of the public decision on the Nation. All the issues now before the country are different forms of this fundamental issue,

Protection: Shall we organize our tariff to protect Special Interests, or to promote Public Wealth and Public Welfare? Shall we determine our tariff by balanced agreements between the Special Interests, so as to give something to each one? or by a disinterested and non-partisan estimate of the effect on the general public—the consumer no less than the manufacturer?

Conservation: Shall we invite Special Interests to take possession of our mines and our water powers, in the faith that private enterprise will develop public wealth? or shall we keep them under public control in order to insure the participation in their benefits of all the people?

Forestry: Shall we deliver over our forests to the lumbermen to transform them as rapidly as possible into building lumber and wood pulp? or shall we so control them that our trees shall be a perpetual crop—always drawn upon, never exhausted?

Reclamation: Shall we leave private enterprise to pick out such lands as it thinks profitable for the private person to reclaim, and leave the reclaimed lands to be the perpetual property of the corporations which have reclaimed them? or shall we reclaim them by the public and for the public?

them by the public and for the public?

Railway Rate Regulation: Shall we leave our National highways to be owned and operated by private parties for private profit? or shall we bring them so under public control that all the public—the big shipper and the little shipper, the big town and the little town—shall profit on equal terms by the service which the highways render?

The peril of allowing the Nation's wealth to fall into a few hands is emphasised by modern writers on government. For example:

W. E. H. Lecky: "The evils that spring from mere plutocracy are great and increasing. One of the most evident is the enormous growth of luxurious living. The evil does not, in my opinion, lie in the multiplication of pleasures. . . What is really to be deplored is the inordinate and ever-increasing expenditure on things which add nothing, or almost nothing, to human enjoyment. It is the race of luxury, the mere ostentation of wealth, which values all things by their cost. . . But the worst aspect of plutocracy is the social and political influence of dishonestly acquired wealth. . . No one who is acquainted with society in England, France, and America can be blind to the disquieting signs of the increasing prominence of this evil. With the decline of rank and the breaking down of old customs, conventionalities, and beliefs, the power of wealth in the world seems to grow."

seems to grow."

And again: "It is not the existence of inherited wealth, even on a very large scale, that is likely to shake seriously the respect for property; it is the many examples which the conditions of modern society present of vast wealth acquired by shameful means, employed for shameful purposes, and exercising an altogether undue influence in society and in the State. When triumphant robbery is found among the rich, subversive doctrines will grow among the poor."

More explicit in its bearing on American life is the warning of James Bryce: "Plutocracy used to be regarded as a form of oligarchy, and opposed to democracy. But there is a strong plutocratic element infused into American democracy; and the fact that it is entirely unrecognised in constitutions makes it not less potent, and possibly more mischievous. The influence of money is one of the dangers which the people have always to guard against, for it assails not merely the legislatures, but the party machinery, and its methods are as numerous as they are insidious."

History illustrates and enforces these warnings.

The concentration of wealth in the control of a few, the consequent growth of luxury on the one side and of discontent on the other, the simultaneous development of a privileged class and of a proletariat, the contempt of the privileged class for the proletariat and the hatred of the proletariat for the privileged class, made Greece an easy prey to Rome. The same conditions in Rome brought her to a similar downfall.

In reading the first volume of Guglielmo Ferrero's "The Greatness and Decline of Rome" one might imagine that he was listening to a modern journalist's description of modern conditions in parts of America. There is the tenement-house—"wooden lodging-houses, many stories high, managed and sub-let by a freedman or a lessee;" high rants for the poorer classes—"the laborers and small tradesmen of Rome would pay heavy rents for a single room;" extravagant rise in land values—"if a man inherited land in Rome or had been early enough in buying

it, his fortune was made;" a great cleavage in society between rich and poor-" on the one side was the great host of men who had lost all they had to lose in the world, the bankrupt traders and ruined landowners who were to be found in every corner of Italy, on the other a small and grasping clique of parvenu millionaires;" a consequent growing restlessness and discontent "the glaring contrast between the ill-gotten gains of the few and the penury of the many did much to accentuate the general unrest," an unrest which was not cured and was scarcely abated either by public entertainments lavishly supplied by the privileged classes, or by "united charities" offering corn to the poor to keep off the threatened famine, or even by giving them land which they might cultivate—"for it was not lands to cultivate that the proletariat desired, but incomes that could be enjoyed without undue exertion."

The French Revolution was a revolt of the common people against the privileged classes—the clergy and the nobleswhose special privileges Taine gives an appalling account. Revolution was more economic than political; its precursor the hunger riots in various parts of France beginning as early as 1774.

The bitter discontent which threatens Russia with a revolution not less terrible than that of more than a century ago in France is the discontent of an ill-paid, over-worked, and over-taxed proletariat and their attempted revolt against an over-

paid, underworked, and undertaxed nobility.

The battle of the Budget in England is nothing but a battle on the part of democracy which is determined on an economic leveling which a landed and wealthy aristocracy resists at every

step in its slow but steady progress.

This issue of the centuries America now confronts: Shall this land and its contents belong to Public Welfare or to Special Privilege? That issue was never in the history of the past so well understood by so many persons as it is to-day. The popular instinct is right, the popular demand is just: America for Americans, not for a few specially favoured Americans. Abraham Lincoln's phrase is the accepted motto of political democracy: Government of the people, by the people, for the people. Modified by a change of one word, it becomes the motto of industrial democracy: Wealth of the people, by the people, for the people. The Nation's wealth belongs to the people; it should be controlled by the people; it should be administered for the people. To this result American democracy is slowly moving. It is moving in the right direction. It can be led; it moving. It is moving in the right direction. It can be led; it cannot long be thwarted. The present problem of the Nation is not to increase the Nation's wealth; it is to distribute that wealth more equitably. It is not to increase the Nation's population; it is to make that population more intelligent, more virtuous, more prosperous and contented.

MONOPOLY GULCH.

GOLD IS GOOD, BUT WATER IS BETTER.

BY A. H. BROOMHALL.

"Pard, we've struck it rich at last—just look at them hens' Here is a dead cinch on a million. Think of them babies away back in the States!"

The speaker was a tall, lank individual, with a reddish beard, pale blue eyes, and a countenance brown and drawn from hard-ships and exposure. By his side stood a sturdy man of 35; a matter-of-fact individual, who was not fluent of speech, but

his eyes shone with the keenest satisfaction.
"Yes, Bill, it seems too good to be true. There's thousands in sight, but if we had all the gold in the hills it would do us no good unless we could find water near by. Shake your bottle and you'll find it empty, and its miles and miles from here to the nearest drop."

At sunrise Hez and Bill began their search for water, but not a drop could they find. They climbed the steep and rugged sides of the mountain in vain, and were about giving up in despair, when Hez said he believed there was water near but it flowed down the other side of the hills. After a long search his judgment was verified, for on the other side they discovered a limpid stream, which leaped out of a crevice in the face of a perpendicular rock, fell twenty feet or more, and ran swiftly away across a little plateau. This afterwards proved to be the only water within many miles. Each took a drink, filled his bottle, and

sat down to rest.
"Well," said Bill, "gold is good, but water is better—hey. boss?

"Yes," replied Hez, "gold is good for what you can get for it, but when there is nothin to get it's worth nothin."
"Let's walk down the creek a bit."

Suiting the action to the word, he rose and followed the stream a few yards, when he started with surprise, and shouted to his companion to follow him. Bill hastened at the word, and they were soon together contemplating a remarkable freak of nature.

The stream disappeared as abruptly as it appeared. There was a rift in the surface of the plateau, into which the creek

fell and was lost.

Well, I'm glad that she stayed up long enough to breathe," said Bill. "But enough is enough, so let's get back to the Gulch and stake off our claims.

Hez and Bill got on swimmingly; true, they had to "tote" their water from Minute Creek, as Bill had dubbed the stream, but they kept pliing up the nuggets, and were more than happy.

After they had been in the Gulch a couple of months, a

stranger on a good horse rode down the mountain to their shanty and said: "Good morning, gentlemen." He was of medium height, slender and active: his face would have been handsome but his eyes were so close together, and his lips so closely set. It was apparent that he was a man of education and nerve. He looked like a pick-axe and shovel were strangers to him, and that he would refuse an introduction. Hez and Bill cordially told him about the richness of their claims, and that there were more good claims in the Gulch. They also told him of the more good claims in the Gulch. They also told him of the difficulties in getting water, and of the peculiar appearance and disappearance of Minute Creek. This interested the stranger very much, and he asked if Bill would show him the creek next

day. "Certainly," said Bill, and at sunrise they stood upon the plateau beside Minute Creek. It was a beautiful spot. little park sloped gently towards the south, contained about one hundred and sixty acres of good land, and was altogether desirable. While they strolled about, Bill did the talking, and when he suggested that they go back, the stranger declined, saying he believed that he would stay there that night. reged him to come down to the Gulch and stake off a claim.

"There's plenty for all," said Bill, "but it won't be many months before the whole valley will be full of prospectors."

"Pll be down in the morning," said his companion, "but I

don't believe I'll dig any gold."

When Bill was gone the stranger said to himself: "Here's a million! Let the fools dig—I'll get the gold, or my name is not G. Reed.'

* Reed was absent about three months. During that time Hez and Bill worked on, taking out good wages every day, but they were not long alone. They never could tell how Reed happened in the Gulch, nor why it was the Gulch began to fill up so rapidly after he left. He had not been gone a month until the miners were coming in, and when Reed returned there was a hundred men working or prospecting in the hills, living principally off game killed in the mountains, and getting water from Minute Creek.

The Gulch proved rich, but not extensive. There were barely a hundred gold claims, all told, but the population grew and to overcome the water difficulty, a cistern was dug, and one man who had some burros earned \$16 dollars a day in filling it.

Early in August Reed returned; behind him were a train of burros, loaded with varied merchandise, including oil-cloth, all of which he sold to Bill and Hez, and the other miners, at an enormous profit. He did not tarry long in the Gulch, but took his train and the six men who came with him direct to the cabin on Minute Creek. He found his homestead notice all right and the cabin intact, thanks to the care of Bill and Hez.

There were some surprising articles in the burros' Among them were several Winchester rifles and an abundance of ammunition; also long wire nails, coils of copper wire, wheels, pieces of some peculiar machine, and a long leather belt.

Reed began improving his claim by laying a pipe underground from the bed of Minute Creek down the slope about forty yards where it came to the surface and fell, with a graceful curve into a chasm at the head or the trail that wound among the rocks toward Monopoly Gulch. The pipe was so arranged that no water could be taken from it except by catching the stream before it fell into the chasm. He next built a stockade, planting the first posts against the face of the precipice out of which leaped Minute Creek, from thence building across the plateau along each side of the stream, bridging the crevice in which the creek was lost, and then completing the enclosure. His next move was to construct a strong overshot wheel under the fall. Then the strange machine was set and the belt slipped on, and after several barbed copper wires were run about the stockade; an electric lamp swung from a high pole in the centre of the enclosure, and a large wire run through the water pipe. G. Reed was ready for business.

The miners watched the process of enclosing Minute Creek with curiosity, and when all was complete the entire population of the Gulch came to see the "Lightning Factory." All went merrily for a few days. The stockade was made snug and tight. A little tower was built on either corner, and one of Reed's employees stationed at each one of them, armed with a Winchester.

The Sunday following the completion of the fort was extremely hot and dry; the heat in Monopoly Gulch was so intense that the atmosphere looked like a sea of shimmering liquid metal, and the water in the cistern having become too warm and stale to drink, the water carrier, in response to the general request, started with his train of burros to Minute Creek to bring the thirsty miners a draught of fresh water. As he approached the end of the trail, where the water fell from the pipe, he was tired and thirsty; even the burros showed signs of discomfort from the heat; and it was with unusual eagerness that he turned the corner of the rock that brought the stockade and the water-pipe into view. There was the stockade, cool and quiet in the shade of the precipice and the grove—but no water flowed from the pipe on the trail. The water-carrier, supposing some accident had occurred to the pipe, passed on to the gate of the stockade and called for admittance. He was answered by Reed from the lodge over the entrance:

"Well, what will you have, Mr. Water-carrier?"

"I want water, of course. They are almost famished down at the Gulch, and I'm frightfully thirsty myself. There's not a drop running out of the pipe: hurry up and let me in."

drop running out of the pipe; hurry up and let me in."

"Why, my dear Mr. Water-carrier, you talk like you owned this place and like you had a right to the water. You seem to forget this is my land, my house; I'm not going to let you in—this in Sunday."

this in Sunday."

"Come, Mr. Reed, don't keep me waiting, I'm in a hurry.

The boys want a fresh drink, and I'm anxious to get back as soon as possible."

"I may as well tell you first as last," said Reed, "that I am not joking. I do not intend to let you in, nor give you a drop of water unless you pay for it. This ranch belongs to me. I've got a good title to one hundred and sixty acres around here, and this water is mine. Neither you nor anyone else can get a drop of water unless you pay for it. You can go back to the Gulch and tell the whole population, that until they agree to give me one-half of all their wages as pay for the water, you get no water. You can tell them, too, that they need not come up here and try to take the stockade. I've supplies enough to last me a year and they haven't water enough to last more than a week. We are well armed, and there's a dozen rows of chain lightning around the stockade, and the man who touches one of them will drop dead on the spot. I have the water, they have the gold. If they divide with me I'll divide with them." The water-carrier stood beside his burros a long time thinking, then he slowly turned away, and retraced his steps to Monopoly Gulch.

To say that the news the water-carrier brought created a sensation, would be putting it mildly. The miners raved, and with a common impulse, started for the owner of Minute Creek. Above the curses and screams of rage, Bill's voice was heard shouting: "Hold on! Hold on, boys! Don't act like a lot of maniacs, don't be fools, wait and let's talk this over." But Bill's plea was without avail.

Bill and Hez did not follow at first, but seeing they could not stay the mob's mad rush, went with the crowd, hoping to control it, but their more eager companions outstripped them, and when Bill and Hez arrived at the plateau the mob was firing at the stockade. The fire was not returned—all was still within. The miners rushed on; a huge Kentuckian, far in advance, reached the gate, threw himself against it with all his force, and, as he touched the wires, dropped as if struck by a bolt from the sky.

As the Kentuckian fell Reed's calm, cool voice rang out, "Halt!" The mob stopped as suddenly as it had started, dismayed and puzzled by the collapse of their stalwart leader. No shot had been fired from the stockade, and they did not know the deadly quality of the wires. The water-carrier did not have time to tell them.

"Stand where you are, gentlemen. There is death between you and me. Though I have no desire to harm any of you,

I must protect myself and my own. The man who attempts to open the gate or scale the stockade will meet the same fate as your leader. I am deeply sorry that he is injured. I shouted to him to stop, but he did not listen, and I hope you will not be so rash."

At this juncture Bill and Hez pushed through the crowd, hot and panting. As soon as Bill could get a breath he said:

"Reed, what does this mean?"
"It means business," said Reed.

"Do you call it business, said theod."

"Do you call it business to refuse men a drink of water on a day like this," said Bill, "when you have the whole creek full that you cannot use? You must be crazy, man; open the gate and stop your nonsense!"

"Why, Gumption Bill, I'm surprised; I thought you a

philosopher.'

Bill had come to be known as Gumption Bill because of his

calm and impartial way of looking at things.

"I'm not joking. Do you think I would perpetrate a joke like that one by the gate? No, I'm in earnest—I'm simply doing what the law gives me a right to do; I am only asking pay for what belongs to me. I came here and took up a piece of ground that had water on it—you men went to the Gulch and staked off land that had gold in it. You won't let anybody have gold for nothing; why should you expect me to let you have water for nothing? The gold is yours, the water is mine. We've each the same kind of title, and back of them is the whole power of the Government. Every claim in the Gulch is taken, and you have a monopoly of all the gold land there—already several of you have quit work and let your claims out on shares. You make the new-comers give you nine-tenths of all their wages—that is nine-tenths of all the gold they take out—for the privilege of working your claims. You think that is all right; but here you are ready to murder me because I propose to do the same with my water mine that you are doing with your gold mine. Once for all, I tell you my terms: Bring me each day one-half of all the output of gold in the Gulch and you may have all the water you want; otherwise you don't get a drop."

Gumption Bill's jaw dropped; it was a knock-down argument. As Reed had suggested, he was somewhat of a philosopher, and saw the force of Reed's position. He saw the law in the case, but Hez only saw the injustice. His eyes glowed with suppressed rage, but, as usual, he said nothing. A feeling of helplessness seemed to take possession of the crowd, and they stood like a lot of dazed animals, waiting for a word from their master.

Their rage was all gone—Bill's wits came back first, and he essayed to argue the case.

"Reed, you're no better than a murderer or a thief if you keep that water from us, or make us pay for it; we can't live without it. It is like pointing a gun at a man and saying, 'Money or your life'."

"Right you are," said Reed; "but it is unkind to call me a murderer and a thief. Where is the difference between you gold miners making a man pay you nine-tenths of his wages for the privilege of digging a little gold with which to buy food, and my scheme to make you pay half your gold to get a little water? He can't dig without a mine, and you can't dip without a pool. You're master of the man who makes his living by the labour in the mines, because you own the ground he stands on. Now I propose to make something out of your necessities. How do you like your own medicine? Why did you men come out from the States if it was'nt to get the good mines and good lands so that you could collect rent off those who come after you? You're a set of cold-blooded monopolists like myself, and you need expect no mercy from me. I've got the drop on you, and I propose to keep it. Now, I'll turn off the current and let the water through the pipe, and you can all get a drink and go back. Take that dead man with you, and to-morrow I want you to send me half of all the gold you dig, or you will all go dry."

The mob was thoroughly tamed, and after a few minutes' parley, moved down to the water pipe with their dead comrade, and thence slowly marched single file down the trail to the Gulch.

When the last miner disappeared from view, Reed climbed down from the ledge over the gate. "Well," said he, "that is an easy victory. I thought we should be compelled to shoot 15 or 20 of them."

Hez maintained his silence the whole afternoon and Bill respected it. When the hour for the funeral arrived they joined the others at the dead man's shanty and helped to bear him to the foot of the hill, where they laid him to rest. Many a rough eye was dimmed as Bill solemnly said, "Good-bye,

pard; you were rough, but always brave and kind; God rest your soul."

Hez spoke at last.

"Men," said he, "what are you goin' to do now? Our dead pard won't need us to-morrow; it is the live devils we must look pard won't need us to-morrow; it is the live devils we must look after. What are you goin' to do? Are you goin' to give your wages to that imp on the hill or are you goin' to fight like men for your own? We left like a lot of curs to-day; are you goin' back like a pack of dogs to-morrow and give him half of all you have? By God, I'm not! I'll die of thirst before he shall have my gold; I've worked for it, and it's mine."

This was like fire to the powder, and the rage of the miners burst out anew; but they did not start for Minute Creek again. The influence of the morning had not wholly waned; they only stormed and swore and argued. After a time Bill succeeded in restoring comparative quiet, and, standing upon a little elevation, he thus addressed the crowd:

"Men, I've been doing a good deal of thinking to-day, trying to make up my mind what we ought to do, and my mind's made up. I wouldn't suit Hez, nor most of you, but there is but one other thing to do, so we might as well come to bed-rock at That imp on Minute Creek has a cinch on us; he not only has the only water in the country, but he has got a good title to it, and he has a right to charge for it. He is surrounded by a dozen rows of chained lightning, and, if necessary, he can bring the whole power of the national government to back him, with a lot of aread detactives beginning. He we should drive him with a lot of armed detectives besides. If we should drive him out of his fort and take possession of it, he would return with a troop of regulars and shoot every one of us down. This is a free country and a man has a right to do as he pleases with his own. Now, as Reed says, if we can charge rent for a gold minethat is, the chance to dig—why can't he charge rent for a water mine—that is, a chance to dip? There isn't a blamed bit of difference. If one is right the other's right. He's got the drop, and I'm going to drop to him; and the man that don't drop might as well get up and git. I can make ten times more and pay half to Reed than I could working back in the States. And how much worse is it for him to take half of all we earn for water, than it is for the landlords of the great cities of the East to take in rent for one squalid room half of all that a whole family can earn, leaving barely enought out of the week's wages to keep their despairing souls in their starving bodies. I'm going to stay and pay water rent, and I advise the rest of you to do the same."

And stay they did. Hez finally cooled and all went smoothly as before, only Reed got his water rent, but the water-carrier no longer got \$16 dollars a day. All wages were scaled down to help to make up the water rent, and as more men came to the Gulch, it grew harder and harder each day for the poor fellow

whose only source of supply was the labour of his hands. A few months later, immense silver mines were discovered in the vicinity, and a city quickly grew up in Monopoly Gulch. Reed, for a consideration, released the mine owners from their obligation to pay water rent, and accepted in lieu thereof the water works franchise of the city. Then arose the great question of taxation.

A young stranger from the States, named Brokaw, said that all taxes should be laid on Reed's water rent, and the rent of the gold and silver mines, franchises and city lots exclusive of improvements; that Reed's income was an unearned income: that rent of mines and increase in the value of corner lots due to increase of population were unearned incomes, too, and that it would be robbery to tax wages—that is, food, clothing, and homes —until the rental value of the lots, franchises, mines and Reed's water monopoly was exhausted. But nearly every one called Brokaw a fool. And, strange to say, all the miners—even Hez and Bill, who, with many others, had become millionaires, and all the real estate speculators—joined with Reed like brothers to fight the monopoly tax, and finally succeeded in securing a provision in the State constitution taxing all property, real and personal, by a uniform rule. Then they straightway and personal, by a uniform rule. Then they straightway established the uniform rule of taxing small homes at nearly their full value and the mines at a nominal value as compared with their true value. They also uniformly forgot to return their stocks, notes, and bonds, and put Reed's water monopoly upon the duplicate as agricultural land. Following the decision of the Supreme Court of a great State that a franchise is not property, they did not tax franchises at all, and on the anniversary of the adoption of the new constitution they had a banquet, at which a great statesman responded to the toast .

" America for Americans."

Brokaw, by reason of his position as a reporter for one of the city papers, was present at the banquet, and when the great statesman had finished, though not on the programme, the Single Tax man involuntarily leaped to his feet. His soul was in his face; his voice rang like a clarion. So swift was his action, so His soul was in his commanding his tones, that every guest's attention was seized

and held until he had finished.

America for Americans,' but not for all Americans! In Monopoly Gulch the water that God gave to all Americans is owned by one man; the gold and silver that he gave to all mankind are monopolised by a few; the land that this city is built upon is owned by a hundred men. Americans cannot lie down to sleep in their own city nor drink a glass of water under their own flag without consent of the men who surround this table. This is law, but it is not justice. We declare against alien owner-ship of land, with every drop of water and every inch of earth starvation high, though owned by patriotic Americans. Houses like kennels hide in the shadows of the palaces, streets like devil paths in hell, run by avenues that rival in splendour and beauty the boulevards of paradise. We have stolen the cups from the boulevards of paradise. We have stolen the cups from the altar of liberty with which to drink monopoly's crimson wine. We cover all our social crimes with the American flag— but on the wall the handwriting appears: 'God hath numbered the kingdom of land monopoly and finished it; it has been weighed in the balance and found wanting. Henceforth it shall be administered for all the children of men.' Hark! without this hall the tramp of a mighty host, coming not with fire and sword, but with ballots in their hands, on their banners Peace and goodwill to men,' on every lip the cry: for mankind!'"

Brokaw's speech broke up the banquet, but as the banqueters left the hall the band played a medley of national airs, among which were:

" Hail Columbia, happy land,"

"My country, 'tis of thee, Sweet land of liberty."

HERE AND THERE.

Filipino (reading Mr. Roosevelt on the proper management of Egypt): "Splendid! There's nothing he don't know about empire! And to think that he picked it all up from me!"-

Foreman (Working) Required, at once. Must be a good stacker, sober, not afraid of work. No small children. No Radicals or Socialists need apply.—Advertisement in West SUSSEX GAZETTE.

Bill requested Bob to explain the working of the Labour Exchanges. "Well," explained Bob, "you ain't got no work ter do, I ain't got no work ter do; so wot does we do? W'y, we both goes inside, writes dahn our names and addresses, an' swops jobs!"

A budding Mark Twain in the Morning Post of 4th June :-SIR,-Owing to the Budget I have been obliged to sell my horses, put down carriages, discharge grooms and gardeners. I took licences out for the whole year. Can I obtain a refund of a proportion of the money I paid for licences !-Yours, &c., HARD HIT.

At Marlborough Street police court on June 9th, Alexander Stewart Gray, 49, describing himself as a "back to the land propagandist," surrendered to his recognizances, accused of selling pamphlets in Hyde Park in contravention of the rules. He was bound over in the sum of 40s., to appear for judgment if called upon.

Mr. McNab, who recently visited this country, has just returned to New Zealand. He is reported in the Times as having expressed the opinion that the masses of Great Britain pay insufficient attention to the question of land defence. He advocates universal training. Mr. McNab might very well have added that the masses also pay insufficient attention to land defence in a different and much more important sense.

American universities are the recipients of handsome gifts from wealthy Americans just now. Princeton University has received £1,030,000, and Columbia about an equal amount.

A League is being formed for the purpose of promoting a measure for obtaining a pure-water supply from the mountaingathering grounds of Wales for the Metropolis, Persons of influence are invited to join the League.—Times advertisement.

The next advertisement, from the same advertiser, reads:-

TITHE-RENT CHARGES ON LAND.

A LEAGUE is being formed for the purpose of promoting a measure for the extinguishing of this vexatious and injurious charge on land by an equitable scheme of redemption. Persons of influence are invited to join the League.

Why not do the two jobs (and a few more perhaps) by forming one league? It might be called "The Landlords' Benevolent Federation."

Lord Rosebery wrote to the Trustee Savings Banks centenary celebration dinner in Edinburgh on June 9th:—

"In private life, luxury and the passion for pleasure disdain thrift. . . . Thrift is at the root of independence and self-respect, two vital principles in national life."

We've been puzzling out, since reading this letter, whether training racehorses to win the Derby comes under the heading of thrift.

The owners of a new building in Aldgate have come to an arrangement, vide the OBSERVER of June 5th, whereby the building is located for the purpose of an address in Fenchurch Street, on condition that certain land in the front is thrown into the public way. Although only a few inches in extent, the value of this land is placed at nearly £1,000, and the Authorities say that the few inches thus obtained, will contribute greatly to public convenience at a very busy point.

On 13th June the Worcester Small Holdings Committee reported to the County Council that applications had been received from 34 men for 482 acres in the parish of Norton and Lanchwick. With the exception of 60 acres let to over 30 tenants, all the land in the parish belonged to the Duke of Orleans. All efforts to obtain land voluntarily had failed, and the Committee recommended that an application be made to the Board of Agriculture for a compulsory order to acquire on a lease the whole of one farm on the Duke's estate, consisting of 291 acres. It was decided to apply to the Board of Agriculture for compulsory powers.

There lives an editor in interior Pennsylvannia, "Jim" Sweeney by name, who has a keen sense of humour. Seeking to increase his fortune Sweeney once wrote to a prospective advertiser setting forth in attractive fashion the value of his paper as a medium of publicity.

The advertiser was captivated by Sweeney's letter, but, desirous of more specific assurances before he invested his money, he wrote to Sweeney saying that he hadn't heard of The Sentinel. "Where does it circulate?" he asked.

And in his illuminating way Sweeney wrote back: "The Sentine Lirculates in Europe, Asia, Africa, North and South America, and it's just about all I can do to keep it from going to hell."—New York Times.

At Mr. Lloyd George's request his name now appears in the Parliamentary division lists under the "G's" instead of under the "L's" as hitherto. Thus the Chancellor of the Exchequer makes it plain his name is George.

In answer to Mr. Wheeler, on June 22nd. The Chancellor of the Exchequer (Mr. Lloyd George) said:—Since the passing of the Finance (1909-10) Act, 1910, 189 valuers (72 on a permanent and 117 on a temporary basis) have been appointed for Great Britain at an average salary of £318. These appointments are in addition to the already existing staff of valuers (61 in number) attached to the Estate Duty Office.

After a resolution in favour of the Taxation of Land Values for local purposes had been passed by the Woolwich Chamber

of Commerce on 7th June, one of the councillors indignantly stated that "half the people did not vote." One of the non-voters replied that they could not vote if they did not understand the question, whereupon the indignant councillor, probably an opponent of the principle, retorted: "Then you should have voted against the motion, of course." We hope someone will take the uninitiated councillors in hand.

LORD KINNOULL'S DUPPLIN ESTATE.—A petition has been presented in the Bill Chamber of the Court of Session, Edinburgh, by Lord Kinnoull for authority to sell to Sir John Dewar, M.P., the lands and estates of Dupplin and Newton of Condie in the county of Perth, with minerals, teinds, and salmon, and other fishings at the price of £249,000. Subject to the approval of the Court, the petitioner proposes to apply the price in the reduction, pro tanto, of the bonds on the estates amounting to £275,114. He is satisfied that the proposed sale will be advantageous and beneficial to himself, and not detrimental to the interest of the succeeding heirs of entail. Service of the petition upon the next heirs has been ordered.

Remarkable growth is reported in the valuation of Westminster during the past five years, the increase being one of £648,335 as compared with the quinquennial lists of 1905. Ten years ago the rateable value of Westminster was £5,392,733. By 1905 it had grown to £5,963,254, and it stands to-day at £6,611,598, or nearly a million more than the City of London, which, as we stated last week, has now a rateable value of £5,816,403, an increase on 1905 of £299,066. Roughly speaking, therefore, Westminster is advancing at three times the rate of the "square mile." The increase is mainly due to development to Piccadilly and Hanover Square, and a satisfactory feature in the new list is also the steady increase in values in Soho, due to the fine restaurants and business premises opened lately in the Wardour Street district.

The price of land is still high in spite of the gloomy forebodings of the men who claim to have practical experience in these matters. On June 20th a farm of 90½ acres at Dagenham, Essex, was sold for £5,000 or £55 an acre. Langley Farm, Hitchin, Herts., extending to 196 acres, was sold on June 23rd for £5,150, or £26 per acre. Within recent weeks the Bilton Estate of 572 acres, near Hull, was sold for £35,600, or £62 per acre. Park's Farm, at Deeping St. Nicholas, Lincolnshire, extending to 311 acres, was sold for £18,000, or £57 per acre, and 154 acres at Awliscombe, Devon, was sold for £8,740, or £56 15s. per acre.

Roydon and Halls Green in Essex, some twenty miles from the City of London, are among the prettiest and most promising of the rural quarters of the county, and the announcement, therefore, of the offer of several valuable freehold enclosures there on Thursday next, by Mr.C.H.Ashford, will be received with interest. At least two of the lots (with areas respectively of six and three acres) would constitute admirable factory sites, and the others, owing to their extensive road frontages, are ripe for immediate development. The district is well served by London trains, has an average elevation of 244 ft. above sea level, and should specially commend itself to City men. The well-known Nazeing Common Golf Links are within easy walking distance, there is good fishing to be obtained in the River Stort, and hunting may be had with several packs in the neighbourhood. Land values are on the upgrade, rates and assessments are low, and there is a keen demand for houses at remunerative rentals.—ESTATES GAZETTE, June 18th.

"The greatest confiscation of property the world has ever seen." Father Gasquet in "Henry VIII. and the English Monasteries."

"They (the lords and commons) pray the King to take all the property of monasteries having an income under £200 a year. "The Cromwells, the Ryders, the Pagets, the Russells, and the Pauletts, 'he representatives of ancient and honourable names, such as the Norfolks, the Arundels, the Shrewsburys, were the supporters of the King's policy. We trace these noble statesmen concurring in all the inconsistencies of the reign and supporting all the changes of religion, constant only in the rapacious acquisition of estates and honours from whatever source and in adherence to the present power."—Hallam in "Constitutional History of England."

POLITICAL SPEECHES AND WRITINGS.

MARKET GARDENS AND THE BUDGET.

SPEECH BY A MARKET GARDENER.

I rise with pleasure to support the Resolution which has been moved in favour of the Budget, though I might say in passing that this Budget, or rather the Land Clauses of it, hit me quite as hard in proportion to the land I have got as they do the Lords and Dukes of our land. These land clauses are classed under two heads, one being called The Unearned Increment Duty, and the other the 1d. in the £ on undeveloped land, and I want to show you to-night by applying them to my own land, the fairness and justness of these taxes.

I happen to belong to a particular class of people who I think t is admitted will be specially affected by the Budget, and I know that whilst the Land Clauses were being discussed in the House of Commons that both Mr. Balfour and Mr. Pretyman professed to be specially anxious about us, and I believe it is a fact that these two gentlemen did manage to get some clauses inserted which should be for our benefit, but so far as I can judge nothing that they did will specially benefit myself.

I am a poor market gardener, and in addition to being the man who cultivates the ground I am also the owner of it, so you can understand that I cannot shift any burden which the Budget

may enforce on to someone else. I hold and possess about three acres of land in Romiley which as most of you know is close to the main road leading to Stockport. Now when our people got this land they bought it for 999 years subject to paying an annual chief rent of £8 per year, and this chief rent of £8 is what I still pay. This was the annual value of the land at the time, and no doubt if our people had desired they could have secured more land at the same rent. want you to remember this figure of £8 per year. What is this land worth to-day? Let us value it; we can soon do it, and if we value it now we shall be prepared for the Government valuation which will take place after the Budget passes. As you are aware the land is adjacent to the main road, and is very eligible for building purposes, being in the centre of the village close to the railway station, and has a nice even slope from top to bottom. There is some land in Romiley not very far from this that has lately been sold at 6d. per yard chief rent; another plot has changed hands at 4d. per yard, some at 3d., 2d., and 1½d. respectively. I should think if we value our plot at 1½d. per yard, we shall not be very far wrong; just let us see what this works out to. An acre of land contains 4,840 sq. yards, which at 1½d. per sq. yard would amount to just over £30, so the three acres at the same rate would bring in £90 per year. What I at the present time pay £8 per year for could no doubt be sold to bring in £90, or in other words the annual value of the

land has jumped up since our people got it from £8 to £90. Now supposing our folks were to have said to the owner of the ground: "Look here, Mr. Landlord! we do not care to pay you this £8 per year for 999 years in order to hold this land, we might all be dead in that time; we would sooner buy the land out and out, What will you take for it in a lump sum?" Well, the landlord, if he had been a reasonable sort of man and willing to sell it out and out would have replied: "I'll sell you the land for all time on payment of twenty-five times the amount of the chief rent, that is twenty-five times the £8, that would be £200." Now this £200 would be the capital or full value of the land at that time. Now what is the capital value of the land to-day? We can soon see. Apply the same rule. Twenty-five times the can soon see. Apply the same rule. Twenty-five times the amount of what the land is worth at 1½d, per yard which as I have just shown is £90 per year; multiply £90 by 25 and we get £2,250 as the capital or full value of the land. What our people could possibly have bought for £200 is now worth £2,250. That's a pretty good rise in value, isn't it, from £200 to over £3,000. £2,000 ?

Well, now, some of you may be asking how has this value come to the land; what have you done, Mr. Ridgway, to get this value to it? Well, to be perfectly frank and open with you I must confess that neither I nor those who came before me have done anything to create this value; all we have done if this is worth recording was to put a few surface drains in to take away the top water, and we also put a fresh hedge round it to stop the Germans from taking the land away; of course, as you know, there has always been a German bogey about, so we put a new hedge round the ground to stop these foreigners from taking the ground from us! These are all the improvements we have made, besides turning the surface of the

ground over, backwards and forwards, when planting the different

crops upon it.

No; the value has not come to the ground through anything we have done, but mainly by the efforts and expenditure of the general public. After we had got it the local authority said they would make a good road past this land of Ridgway's, and so they did, and since that time they have spent thousands of pounds on improving the roads about our place. Immediately they began to do this, up began to go the value of the land! After making these roads they said they would try to keep them clean, and so hundreds of pounds have been spent on this work. Then the local authority said: "Now that we have made work. Then the local authority said: "Now that we have made a good roadway past this land, we will light it up at night." And so thousands of pounds have been spent on lighting up the roads. Up goes the value of the land! Then the authorities said: "We will bring a plentiful supply of water past Ridgway's ground." Several more thousands of pounds were spent, and to put a sort of finishing touch to all their work the same people spent over £40,000 laying main sewers, and providing sewage works, so that any buildings that might be erected on our land and on the other land round about might be well and efficiently drained. This last expenditure by the public greatly enhanced the value of my three acres, and in this way through these improvements, improvements made by public money, the value of the land has jumped up, as I say, from £200 to over £2,000.

Now there is one fact in connection with these improvements that I want to mention and that is, that I as a landowner pay nothing towards the cost of them; it is the people who own houses or rather the people who live in the houses that have to pay the piper. I get the improvement and you do the paying! Just listen! I have a house in Romiley, which is probably worth from £250 to £300. Anyhow, I paid last year in district rate and poor rate just under £6 on this house. Now what rates did I pay on the land? The land being worth £2,250 or about seven times as much as the house, you would naturally suppose I paid seven times as much in rates, but that isn't so. Instead of paying £42, I paid £1 1s. 3d! Let me put these figures side

paying £42, 1 pane 2, y side for comparison:—
£300 value in house property pays £6 in local rates;
£2,250 value in land pays £1 ls. 3d. in local rates.
£200 value in land pays £1 ls. 3d. in local rates.
£2,250 value in land pays £1 ls. auite right so long as you So you see I am all right. of my land as long as you like! It is quite right so long as you pay for it! You may keep on spending money as you have been doing in recent years, building new bridges, making good roads and lighting and sweeping them, bringing a plentiful supply of water, thoroughly draining the district, buying land for recreation grounds, &c., &c., because all the time you are improving the value of my land, and paying for it out of your

own pockets!

After you have done all this Mr. Lloyd George comes along with his Budget and he says, "Well, Mr. Ridgway, you've had a tidy innings, your land has jumped up in value from £200 to £2,000 through no effort of your own, you are quite welcome to the value that is at present in your land, I'm not going to touch that, but any future value that comes along on the top of the £2,000 which may have been created by the community, the community that creates the value shall have one-fifth of it, that is, you shall have four-fifths and the community one-fifth; that is to say, that if your land goes up in value another £100, say in the next few years, the community shall have £20 of it." This is what is called the Unearned Increment Duty, and I say that I can see nothing unfair or unreasonable about this proposal, and say here and now that when the time comes that I have to pay, I am willing to stand my corner and pay my share. Of course if I had been a Lord of a Duke I should immediately have to proclaim to the world that I should have to sack one or two of my gardeners.

As most of you are aware there is a great scarcity of houses in Romiley, especially in houses suitable for the working classes. As a matter of fact there is hardly a house to let in our district of any description. I remember one coming empty a short time ago close to where I live, and before the tenant (who was a weekly one) had got out of the house the landlady had received twelve applications for it. Seeing that there is so great a demand you may wonder how it is that more houses are not built; the reason is because land is so dear to buy, and because the land-lord puts so many restrictions on it. But this Budget is going to unlock the land, and make the landlord sell at a reasonable price. Just listen again to what Lloyd George says about this piece of mine. He says: "Mr. Ridgway, you admit your land is worth £2,000"; and I answer "Yes." "Well, in future," he says, "you will have to pay a small tax on it. What I term

in my Budget the $\frac{1}{2}$ d. in the £ tax, that is for every £ value of your land you will have to pay $\frac{1}{2}$ d., or 2,000 $\frac{1}{2}$ d., which comes to nearly £5 per year." "Here," he says, "are people wanting houses in your district, and they can't be built because you and others are holding back the land; your land is not being put to its best economic use, and so I must ask you to pay this annual tax of $\frac{1}{2}$ d. in the £ on the capital value." Five pounds Five pounds per year! This makes me begin to think about the Budget and other things also, and as I am told every now and then that this tax will not stop at ½d., but before long it will be a Id., I say to myself that the time has come for me to sell my land. That's what you all want, isn't it? To get the land offered for sale, but I find that I am not the only person who is being hit with this tax, that there are quite a number of people round about me who are desirous of selling their land in order to escape paying it. There are scores of acres in Romiley where this tax will apply, and where the landlord is perhaps only getting £3 per acre as rent from the farmer, and finds he will have to pay about 30s, per acre through this tax, and so like myself he will be anxious to sell for building purposes, instead of holding it back until it gets a fancy price. Now where there are a number of people desiring to sell, the only way they can part with their land is by asking a reasonable price, and so I, in order to dispose of my land, instead of asking an exorbitant figure for its I put it down to say 1½d. per yard, 25 years' purchase, or £2,250 as mentioned earlier on. A builder comes along and I possibly sell him the three acres for £2,000, knocking off the £250, and with the £2,000 in my pocket rent or buy a piece of land in the higher parts of Romiley where land is purely agricultural and where there is no particular building value in the land. The builder having bought the land fairly cheaply can afford to put up decent houses for working people, and not only can he build a decent house, but he can give them a nice bit of ground front and back for gardens. When the tenants have a garden they want something of course to put in it, and I being established higher up they naturally come to me for what they require, and so I am in again! The more houses there are put up the more trade I get, and not only myself but everyone in the village gets his or her share, and so trade is stimulated and quickened and the whole district benefits through the land being unlocked, and so I say, success to the Budget! And now, ladies and gentlemen, I have tried to explain in simple language the land clauses of the Budget. To me they are perfectly fair, and I trust that when the General Election comes round you will give your vote and support to Mr. Neilson.

SMALL HOLDINGS AND DEAR LAND.

Lord Carrington, accompanied by Mr. Baines, Commissioner of the Board of Agriculture, had an interview on June 2nd with the Small Holdings Committee of the Carnarvonshire County Council, with regard to the purchase of land for small holdings. Lord Carrington acknowledged that the administration of the Act presented difficulties, but said the Board was earnestly desirous of doing all that was possible to carry out the objects they all had at heart. If they could see their way to endeavour to buy land that was offered for sale they would be in a very strong position, and would be able to say to those landowners who were reluctant to sell or hire their land that the council had done their very level best in getting land that was in the market, but the price was too high, and, there being no other land, the council were obliged to come back to the landowners, and if land could not be got they would be obliged to take it by compulsion. They as a council would thus be in a much stronger position. He expressed himself as satisfied with the account of work done by the Committee.

VALUATION IN IRELAND.

The following extract is taken from an article on the Finance Act in the IRISH INDEPENDENT of June 4th :-

It has been claimed on the one side, and denied on the other, that a general re-valuation of land in Ireland would add enormously to the burden of Irish taxation. To an impartial onlooker the statements of both parties seem, to say the least of it, rather

That Griffiths' valuation of Irish land should remain the basis on which any taxation or calculation might be based must seem to anyone who has even a superficial knowledge of the subject an obvious absurdity. Not only is it out of date, but it is

demonstrably too high as a whole. It is likewise uneven, and

seems to bear no relative proportion to the rent value.

On this point it is, perhaps, permissible to quote a statement made in debate by an Irish member of Parliament who is also a solicitor with considerable experience in land cases:—
"In the Rural District of Kinsale," said he, "I have put

a holding into Court in which the rent was HALF the valuation and have got a very large reduction. In another Union in the same county I have put a holding into Court in which the rent was Twice the Poor Law valuation, and have not suc-

ceded in pulling down the rent to the valuation."

The refusal of Mr. Lloyd George to RE-VALUE agricultural land (as distinguished from taxing it) is based on a report by the Commissioners of Valuation (Ireland) that he has all the materials for making such a valuation in his possession.

SIXTY-YEAR-OLD INFORMATION.

While not sharing the wrathful comment of Mr. T. M. Healy that the official making this statement "should be impeached, it is impossible not to sympathise to some extent with his

The fact that sixty-year-old information is to be foisted on an innocent Chancellor might well excite the ire of anyone in the smallest degree conversant with the facts. The whole face of a countryside might be changed in that period-tillage lands gone into grass, slobland developed into arable land, marsh and bog turned into dry ground, plantation levelled, or sprung into existence-and none of these radical changes have been noted.

It is unnecessary to labour this point, but one may be pardoned for reverting to the constitutional issue raised in connection with the matter. The Act decrees that the Commissioners of Inland Revenue "SHALL cause a valuation" to be made of "all land in the United Kingdom," and they have, presumably, no option in the matter.

Neither has the Commissioner of Valuation in Ireland, who

acts as their agent, any option about obeying their decrees.

Neither has the Chancellor any dispensing power; and the issue will be watched with considerable interest by those who still hold that an Act of Parliament is the supreme authority.

MR. WINFREY AND THE DEMAND FOR AGRICULTURAL LAND.

Writing to the Daily News of June 13th, Mr. Winfrey

I could wish Capt. Pretyman, M.P., had been with me yesterday when I attended a sale by auction of agricultural land in South Lincolnshire, where I have witnessed similar sales for forty years. I have never seen anything like the eagerness to buy purely agricultural land since the early seventies.

Usually the large room at the local hotel is large enough to hold the company; yesterday the Corn Exchange had to be requisitioned, holding five or six hundred people, and it was crowded to the doors, at least a dozen motor-cars bringing the larger farmers of the district to the auction.

Thirty-three lots, ranging from single fields to farms of 120 acres, came under the hammer, and not a single lot was passed by the auctioneer. Fifty pounds an acre was about the bottom price, several lots making as much as £70 and £80 per acre. I have known this land all my life, and can say, without fear of contradiction, that every lot made from £10 to £20 per acre. more than it would have fetched at any period during the Tory Governments from 1885 to 1905.

The auctioneer is a successful constituent of mine, and heckled me at the last election in the role of a Tariff Reformer, yet he sold his thirty-three lots yesterday like ripe cherries in less than two hours, despite Free Trade, the Budget, and the increased cost of land transfer!

REPORT ON UNEMPLOYMENT ACT.

The authorities responsible for the administration of the Unemployment Act of 1905 have issued their report for last year.

- The following are some of their conclusions:—

 1. Experience given in the second and third reports remain
- true as applied to the season under review.

 2. The uselessness of temporary relief works as an adequate and permanent remedy for unemployment is still evident.

 3. The work fails to attract the best type of unemployed.
- The men the Central Body desire to help are those who are never

really reached by the distress committees, for whom the Act was undoubtedly passed. The Central Body's operations seem for the most part only to reach the second class—those deficient in physique or capacity to work.

4. The Central Body reiterate the fact that it is work under the ordinary conditions of labour that is wanted. They are unable to offer either the proper sort of work or the proper

amount of it.

5. It is impossible to make colony work of real and permanent benefit unless special colonies are provided for different classes of men, and an outlet for those who are trained. The Central Body have been impressed with the remarkably good qualityof work that has been done at Hollesley Bay under very unusual circumstances and restrictions. The Central Body feel strongly the importance of using the colony as a training ground and opportunity for testing intending emigrants, and feel confident that the extension of the work in this direction would be fruitful in good results.

6. It is an undoubted fact that the casual workmen become impoverished directly they are out of work, having no reserve funds. Any system of unemployment insurance in which the casual worker is expected to take a part will obviously be difficult

to establish, because of that very fact.

7. A very large proportion of these with whom the Central Body have had to deal are hardly capable enough to obtain work for themselves by reason of their lack of training for anything more definite than purely casual labour, and if they are to be made really efficient, some system of training is an absolute Some of the work provided should be of a nature necessity. Some of to supply this need.

8. The most successful and useful work that the Central Body have done in London has been the provision of adequate machinery for employment exchanges (now taken over by the Board of Trade) and emigration.

THE "ESTATES GAZETTE" AND THE UNITED COMMITTEE'S ANNUAL REPORT.

The ESTATES GAZETTE of June 18th published the following as a leading article :-

TAXATION OF LAND VALUES.

The taxation of land values is always with us, and seems likely to be until it has been made unmistakably clear that the country is not prepared farther to penalise people who have chosen to invest their money in a class of security which does not meet with the approval of persons of different ideas. It is an elementary maxim of political economy that all legitimate forms of property are entitled to the protection of the State, and to argue that land values are not a legitimate form of property is merely to beg a large question. That, however, is the position frankly taken up by many "reformers," if not by the United Committee for the Taxation of Land Values, which has just issued an annual report deserving of careful study by those who are concerned to defeat its programme. We can hardly wonder at the spread of mistaken ideas on this subject when we read this account of the ceaseless activity of the committee. During the year ended on the 31st of March last innumerable meetings, conferences and demonstrations were held; at the General and by-elections determined efforts were made to influence the result.

We call attention to this report because it provides a significant "object lesson" in the modern method of conducting an agitation of this kind, and conveys an equally significant indication of how it ought to be met. During the General Election, this report tells us, more than five million publications were issued. Such activity is certain to produce results, and a good many people may be inclined to think that protagonists who are so keen to push their opinions deserve to succeed. We should be agreeably surprised to hear that during the elections any organisation on the landowners' side distributed five million leaflets or other publications designed to prove that the existing state of things, if not absolutely perfect, is, on the whole, fair and reasonable. This special electoral activity is considered by the United Committee to have produced results so satisfactory that a "mammoth educational campaign" is shortly to be undertaken "among the people." The true economic gospel is to be inculcated, the people." The true economic gospel is to be inculcated, among other means, by the distribution of two hundred million leaflets-that is to say, ten million people are each to get a packet of twenty leaflets treating the taxation of land values from every possible view-except, we may conjecture, the point of view of the owner of those values. But education is costly, and

you cannot hope to convert the United Kingdom without going to some expense. It is therefore hoped to spend £15,000—if the money is forthcoming—on this propaganda.

There is always a good deal of make-believe connected with these attacks upon property and its owners, and we are sure that this £15,000 will not be very readily obtained. But that the United Committee should place before its eyes such extensive aims and should make a determined and confident attempt to carry them out is a fact which it would be unwise to ignore; the land taxers "mean business." Do those who are anxious to ensure fair treatment for property-owners (the majority of whom are very small capitalists) also mean business? If they do not judgment is likely to go by default. The Land Union has now a splendid opportunity of counteracting the efforts of the United Committee for the Taxation of Land Values. But it is powerless unless it is well supported both by men and by money. A few weeks ago it was stated that its membership reached 1,200. Such a number is pitiful and powerless; it does not carry conviction. No doubt the Union is in its infancy, and presently we may expect to hear a much more encouraging But the day of battle is upon us, and it is of great importance that the lavish expenditure upon the circulation of jaundiced views on the subject should be countered at once. Victory is to the cause which is most in earnest, and people whose defence is lame or lukewarm cannot be expected to be taken seriously. The landed interest-in which we include the thrifty artisan who has bought a cottage through a building society equally with the possessor of ten thousand acres-has not yet begun to defend itself with real energy, and it is plain that some central force is necessary. That force would be supplied by the Land Union were it strongly supported, as we must hope and believe that soon it will be. In these days nothing can be accomplished without combined action-cohesion and aggression are essential. It is not enough to be merely on the defensive; it is necessary also to expose the why and the wherefore of the attack upon property.

MR. LLOYD GEORGE ON LOCAL TAXATION.

At the House of Commons on June 21st the Chancellor of the Exchequer, who was accompanied by Mr. Churchill and Lord Pentland, received a deputation from the Convention of Scottish Burghs and Cities with regard to the allocation of the land values duties under the Finance Act. The deputation asked that further sums should be allowed to the local authority in respect of expenditure on national services. Mr. Lloyd George, in reply, said that it was rather difficult for him to speak on these matters at the present time, as he was within a few days of the delivery of his annual financial statement, which it would be improper for him to anticipate. He thought, however, that the deputation had an unanswerable case, and the Government was fully in had an unanswerable case, and the Government was fully in sympathy with them. The whole question of local taxation had got to be sifted to the bottom. The present position of affairs was most unsatisfactory, and local authorities were deserving of every sympathy from any Government which happened to be in power. He had his own views on how the question ought to be dealt with, and his opinion was that it should be dealt with very soon. He suggested that the local authorities throughout the country, instead of going to the Chancellor of the Exchequer for further grants, as they had done for many years, should consider the whole problem from the point of view of the broadening of the basis of taxation. was not sure, however, that for the moment it would not be better to seek some provisional arrangement in regard to the points at issue. As they were aware Imperial expenditure would be unusually heavy for the next two or three years because of the burdens which were thrown upon the country by the exceptional shipbuilding programme. He trusted that in the course of two or three years this expenditure, both here and on the Continent, would go down, with the result that more money could be spared towards a complete solution of the problems which had been brought to his notice.

[&]quot;The abolition of primogeniture is in itself of no importance. Except on strategic grounds—it is not worth the trouble of resistance."—Lord Salisbury to Lord R. Churchill, December 9th. 1885.

Dublin Castle, January 25th, 1886. "The Land Question is at the bottom of the trouble, and gives all the force to the agita-tion."—W. H. Smith, Chief Secretary for Ireland to Lord R. Churchill.

PRIVILEGE AT WORK.

FOR THE ENCOURAGEMENT OF AGRICULTURE.
"AN ILIAD" IN A NUTSHELL.

The Liverpool Daily Post and Mercury of 26th May mentioned "that when the Royal Agricultural Society visited Liverpool thirty-three years ago, a valuable prize was awarded for the best-cultivated farm. By a local farmer now living a sequence to the award of the prize is related. The rent of the farm, the tenant being a widow, was at once raised by the land agent £100 per annum."

Mr. Edward McHugh, in a vigorous statement in the Post and Mercury, drew the moral from this lesson on how landlordism operated in keeping back the agricultural industry from which we take the following! This is an Iliad in a nutshel!:—

Thirty-three years ago, for the encouragement of agriculture, the Royal Agricultural Society offered "a valuable prize for the best cultivated farm." The prize was won by a widow. As a penalty for evil-doing, and with a view to reforming the offender, the landlord imposed a fine of £3,300, payable by instalments of £100 a year! A true patriot, he; for be it understood, he fined the widow for the country's good. Similar doings are not unknown in towns.

The Valuation Commissioners are no doubt busy at work valuing the land of this country. In view of the fact that the City Council of Liverpool has again and again expressed approval of the taxation and rating of land values, it devolves upon them to procure from Parliament the necessary powers—now that the work of land valuation is proceeding—to exempt shops, warehouses, dwellings, and all other forms of improvements from the grievous and unjust burden of local rates.

There are thousands of acres of unused and very valuable building land within municipal areas. A fair and just standard of rating, based on the value of land alone, would provide a much-needed relief to the owners and occupiers of property, and make it possible for land monopolists to exhibit their generosity by restoring to the local treasury a portion of the value that results from the presence of society, so that it may be devoted to purposes of common benefit.

LAND NEAR SALISBURY.

The Estates Gazette of March 26th reported that on Monday, March 21st, at the Surveyor's Institution, Mr. H. M. Cobb, F.S.I., sat as Arbitrator in connection with the claim of Mr. Henry Holloway against the War Office, for the acquisition of 913 acres of land at West Lavington, near Salisbury, which are being acquired for field gun exercises.

Mr. E. Morten, K.C., and Mr. Eustace Hills appeared for the

Mr. E. Morten, K.C., and Mr. Eustace Hills appeared for the claimant, and the Attorney-General (Sir Wm. Robson, K.C.) and Mr. S. A. T. Rowlatt for the War Office.

The original cost of West Lavington House and estate, comprising 2,518 acres, and of which the land in question is part, was stated by Mr. Holloway to be £35,709 17s. 4d. Mr. Geo. Ferris, F.S.I., giving evidence for Mr, Holloway, valued the 913 acres as follows:—for the land, £13,440; 20 per cent. for compulsory sale, £2,688; severance of farms and shootings, £2,550; depreciation to residential amenities of three residences having regard to loss of shooting and presence of artillery firing, £6,000; making a total of £24,678.

The Attorney-General for the War Office contended that there would be practically no depreciation to the rest of the estate, and that 20 per cent, for compulsory purchase was an extravagant claim, 10 per cent, being a generous allowance, and called experts to support his contention.

Mr. W. Browne Canning, F.S.I., placed the valuation of the 913 acres including all allowances at £10,129. Mr. Henry Jonas, F.S.I., placed the value at £8,685, Mr. W. Anker Simmons at £10,847, and Mr. Henry Duke, F.S.I., at £11,606 10s.

Mr. Cobb's award, published in the Estates Cazette of J une 4th, was £16,812.

CORRESPONDENCE.

KINGS AND LORDS.

To the Editor, LAND VALUES.

59, Bath Street, Glasgow.

Your courtly leading article in last issue was an innovation of such marked character, that I presume you will permit a

Single Taxer like myself to give you and your readers my impressions thereon.

To me, Monarchic Single Tax is not understandable. This may be because I do not possess a sense of humour which will extend to the appreciation of such articles, or it may be that I am lacking in sense of proportion. All men have their limitations, and to me with mine as I am constituted, it seems that your article is absolutely out of harmony with Single Tax principles and philosophy. The new atmosphere in which the editorial work is now performed may account for much that seems strange to us who are more remote from the centre of government, that corrupt vortex (for all governments must necessarily be corrupt pending the establishment of Freedom) into which the weak, ambitious or unwary, when effectually drawn, confuse the temporary triumphs of opportunism with the establishment of eternal principles.

I had hoped that those who had drunk deep of living springs, and who hitherto had oft run so well, would be invulnerable against such paltry allurements as the article in question indicates they for the moment (I fervently trust it is only for the moment) have capitulated to. This is what comes of playing with or at politics, and similar declensions may be expected in the future if the game is continued.

I do not propose, nor would your space permit me to deal with the article sentence by sentence or paragraph by paragraph. No words of mine are required to condemn the article. It will carry its own condemnation into every Single Tax circle where it is circulated and read. One more article of this description would in all likelihood be sufficient to alter the centre of gravity of the movement, in spite of any great or special financial assistance which attaches to wealthy and influential centres such as Westminster. Two such articles would be sufficient to make the present centre the laughing stock of even all those to whom such articles toady. Notwithstanding all this, the article compares favourably with similar articles on the same subject in the public Press. I have no fault to find with its literary form, but as a Single Taxer I protest against the degrading spirit of Monarchic flunkeyism which pervades it from beginning to end.

Let me be quite plain. Neither Monarchies nor Republics, neither Kings nor Presidents, as such, will command my veneration or support. The abuses and the wrongs which, as Single Taxers, we hope yet to destroy are common to both systems, and will prevail in any system which denies the natural rights of men to their common inheritance.

On occasions of public ceremonial, whether of great sorrow or of great jubilation, I hold it is ours even then to make a dignified presentation of the great question committed to our care, and to see particularly to it that the question is ever more exalted than the man, be he King or Commoner who takes it up. So far as kings go, we cannot judge them; they are above the laws, and whatsoever they do is good, or accounted such. If any of them are peacemakers and have made peace, why is it that all parties, with the exception of a very small minority of individuals, assert that peace can only be maintained by the multiplication of Dreadnoughts and armaments? Even in things monarchic you cannot eat your cake and have it.

With regard to Royal Commissions, every student of Social Reform knows that these are but instruments devised for the mere "marking of time" in the hopes that the demand for reform may be parried or effectually buried. On secondary matters the article advises perniciously.

Why should we, as Single Taxers, not push vigorously ahead with the men who wish to destroy the Veto of the House of Lords? If we had 4s. in the £ on Land Values, all over, I admit we might take a fortnight's holiday. In the meantime, however, with things as they are, the Veto policy, when carried, will certainly make our next advance much easier.

Editors, like Kings, Presidents, or Popes do not take kindly to advice by the laity, and Single Tax Editors, I have found, are no exception. But, believing as I do that a common Single Taxer is quite as good as any King, Editor, President or Pope, I would advise you to get more on to the moral aspect of our question and stick there, giving only a secondary place at all times to mere politics and rating questions. In the moral aspect of our question there is life and life abundantly. Politics and rating are no doubt highly interesting, and may afford on occasions a certain amount of electoral stimulus. In the very nature of things, however, these will assuredly lead to rapid decay if they take precedence (as they have done so frequently of late) over the demand for the natural rights of man to their inheritance.—Yours, &c.,

WM. D. HAMILTON.

NEWS OF THE MOVEMENT.

3rd ANNUAL REPORT OF THE UNITED COMMITTEE.

The third Annual Report of the United Committee for the year ending March 31st, 1910, has just been issued. It comprises sixty pages of interesting matter, forms a complete record of the

Committee's work, and is in itself useful propagands literature.

The Report opens with a brief survey of the political situation, so far as the United Committee is concerned. Concrete reports are given of meetings, conferences, and Budget demonstrations, in which the Committee took part, and the visits to this country of prominent leaders from the United States and this countries. Sketches of the General Election and the London County Council Election, showing the active, strenuous, and effective work undertaken by the United Committee will and effective work undertaken by the United Committee win interest all land reformers. An account is given of the Municipalities and Associations who supported the Budget and the Taxation of Land Values.

"Land Values in Parliament" is an appreciation of those

members who have supported the principle in the House of Commons, and records the progress of the Land Values Group.

Short Reports from the Leagues and branches of Leagues for the Taxation of Land Values show how the activities of the United Committee have been supported all over the country in a wholehearted and influential manner.

The extent of the Committee's labours is reflected in the account of the literature issued, and the fact that during the General Election over five million publications were published

speaks for itself.

The Report winds up with the plan of campaign for the future, and an appeal for funds which we reproduce, together with the Financial Statement. Appended to the Report is a plain statement on the policy of the United Committee explaining the Taxation of Land Values.

OUR PROGRAMME.

AN APPEAL FOR £15,000.

The Budget of 1909 is a great reward for years of hard plodding work, in the face of ridicule, ignorance, and prejudice. It is a record of splendid progress. Ridicule has been swept aside. Ignorance and prejudice have yet to be overcome, even amongst the progressive forces; when we have conquered ignorance and prejudice, privilege will totter and fall to pieces, for privilege is

founded on ignorance and prejudice.
We have secured, in the Budget, provisions for a complete valuation of all Land. But we must not lose sight of the fact that the Land Values Taxes of the Budget are small and discriminating and do not put the principle for which we stand into

operation. When the business men and the masses of the people raise their voices insistently for the Taxation of Land Values then will the political leaders examine the principle and find its worth, and not until then. There is yet a hundred times as much ground to cover and a hundred times as many victories to be won before our object is achieved.

This then is our work. We have to interest and educate the people. We must go to them in their homes and show them how their emancipation from monopoly is wrapped up in the Taxation of Land Values. The magnitude of the task cannot be overestimated, but there is no reason why it should not be accomplished. Cobden succeeded in a similar campaign for the Repeal of the Corn Laws, and with persistent effort we can succeed in establishing freedom and justice; equal opportunities for all, privilege for none.

Large and ever-increasing demands are made upon the Committee for help in organising district meetings, for literature and for speakers, which must be met if the work of education on our

well-defined policy is to continue.

The United Committee intends to reach out to this work with determination. We hope to open new offices in several industrial centres, where the success of the propaganda hitherto carried on has justified such steps, and in the near future our course will be through two channels. First, the agitation that was commenced and carried on some years ago for the Rating of Land Values in the Municipalities and Boroughs will, with the support we confidently hope to enjoy, be revived, sustained and extended we confidently hope to enjoy, be revived, sustained and extended by means of district meetings, by providing speakers and lecturers, and by the circulation of instructive literature. Secondly, the United Committee will presently undertake a mammoth educational campaign (the work is already in hand) amongst the people. Our aim is to reach every household in the United Kingdom and Ireland with a packet of interesting and instructive leaflets, dealing with all aspects of the question. To accomplish this at least ten million sets of leaflets (20 in a set that is two hundred million leaflets) will be required. Some excellent leaflets for the purpose have been prepared (a list appears on pages 56 and 57); others are in course of preparation, and will be prepared as circumstances decide. The cost of printing, enclosing in envelopes and circulating this explanatory literature will be about £15,000.

To carry on and extend our activities effectively in this particular and most inviting field, a very special measure of support is needed. The time is ripe and over-ripe for such an all-em-bracing educational effort, and the United Committee earnestly bracing educational effort, and the United Committee callesing appeals to all lovers of freedom and justice, to all who would help lift the burden that oppresses the workers, for the necessary financial support to carry it to a successful issue.

We ask those who are willing to respond to our appeal to make use of the form provided for the purpose at the end of the report

and to send their donations to the Honorary Treasurer.

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We have audited the above Account of Receipts and Payments of the United Committee for the Taxation of Land Values for the year ended 31st March, 1910, and compared same with the books and vouchers of the Treasurer and the Secretary and certify same to be in accordance therewith. (Signed) BUTTON, STEVENS & WITTY,

6, DOWGATE HILL, CANNON STREET, E.C. 26th April, 1910.

WOOLWICH.

CHAMBER OF COMMERCE SUPPORTS TAXATION OF LAND VALUES.

At a general meeting of the Woolwich Chamber of Commerce, held at the Royal Mortar Hotel on June 7th, Mr. W. Barefoot, a leading figure in Woolwich labour circles, moved the following resolution:

"That, having regard to the increase in local rates, the Chamber is of opinion that all interests which receive advantage from public expenditure should bear their fair quota of responsibility for that expenditure; that as there is a direct relation between expenditure from rates and the local value of land, the taxation of land values for local purposes would be a means of securing a more equitable method of meeting the responsibility of the rates, which at present is borne wholly by the occupiers of business and other premises.

Mr. Barefoot supported his resolution in a very able speech. He thought that, in perfect fairness and justness they could claim that in addition to the occupants of buildings there were other interests receiving advantages from public expenditure. That being so, he submitted that those interests should bear their fair quota of expenditure. When they came to look round, he thought they would agree that in land values they found one of the interests to which he had referred, and that land values constituted an interest which could legitimately be tapped—the more so as there was an intimate relationship between public expenditure and land values. He desired the Chamber to keep that in mind—that there is an intimate relationship between public expenditure and land values; and if that were proved, there were logical grounds for his resolution. Of course, he knew that the taxation of land values was a matter of a controversial nature, but he could not conceive a body of business men such as were there congregated, opposing the taxation of land values, particularly as very few busines men conducted their business in premises of which they held the freeholds. Land values were practically created by the presence, and by the industry and expenditure, of great populations, and it was a fact borne out by statistics that the local value of land increases in direct proportion to local expenditure. He gave several instances of increased land values due to public enterprise

The resolution was seconded by Councillor Fennell and after discussion carried by one vote.

MID-NORFOLK.

Mr. Fred Skirrow conducted a ten days' campaign in May in support of Mr. W. R. Lester, who will probably again stand in the Liberal interests at the next election. In addition to propaganda work he addressed six meetings of different associations on the taxation of land values. Each of the meetings was

well attended and the audiences were strongly agricultural.

Mr. Skirrow was everywhere enthusiastically received and found a growing disposition in places he had visited during the General Election to hear the question fully discussed. Literature has been despatched to the secretaries of these associations who are now supporting the taxation of land values with zeal.

PORTSMOUTH.

Owing to an unfortunate personal accident Mr. M'Guigan was unable to address the members of the Bevois Ward Liberal Association on the Taxation of Land Values on May 23rd. Mr. J. Erving read the paper in his absence to a well-attended meeting, although it was a glorious summer evening, and an interesting discussion followed. Mr. Erving's address gave a great amount of satisfaction, and he was accorded a very hearty vote of thanks.

MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, sends us the following particulars.

In addition to meetings already announced in Land Values, the following have been held:

May 27.—North Manchester Liberal Association, Open air, A. H. Weller.

29.—Crumpsall Park, Dr. P. McDougall and O. O'Grady. June 2.—Gorton Rubber Co., Openshaw, Dinner-hour Meeting.

J. Bagot and A. H. Weller.

2.—Economic Class Meeting, in Manchester League's Office.

- June 2.—North Manchester League of Young Liberals, Couran St. Croft, Open air, D. Catterall.
- Gorton Park, J. Bagot, W. Noble and E. Lightowler.
- Middleton League of Young Liberals, Open air, A. H. Weller.
- 6.—North Manchester Liberal Association, Open air, D. Catterall.
- -Crossley's Works, Openshaw, Dinner-hour Meeting, Dr. P. McDougall.
- 9.—Economic Class Meeting, in Manchester League's Office. 10.—North Manchester Liberal Association, Open air, D.
- Catterall.
- 12.—Birchfields Park, F. Skirrow and J. Moyle.
- 19.—Alexandra Park, Dr. P. McDougall, D. Catterall, and W. Norman.
- -Colne Valley Liberal Council, Dobcross, Open air, D. Catterall.
- 24.—Swinton League of Young Liberals, Open air, D. Catterall.
- " 30.—Colne Valley Liberal Council, Greenfield, Open air, A. H. Weller.

Up to the time of going to press these meetings have been arranged :-

- July 5.—Great Harwood League of Young Liberals, Open air, A. H. Weller
- Preston League of Young Liberals, Market Place, 8 p.m., J. Bagot and A. H. Weller.
- J. Bagot and A. H. Weller.

 J. Bagot and A. H. Weller.

 J. Bagot and A. H. Weller.

 "20.—Radeliffe League of Young Liberals, Open air, A. H. Weller.

 Aug. 3.—Radeliffe League of Young Liberals, Open air, D. Catterall.

 "11.—Chorlton League of Young Liberals, A. H. Weller.

At the League's meeting in Crumpsall Park on May 29th three members of the Economic Class—Messrs. P. J. Gough. G. F. Musson, and W. Humphreys—addressed the audience; and on June 19th another member-W. Norman-gave an address in Alexandra Park on the rural aspect of the Taxation of Land Values. With these new speakers it is hoped to be able to hold more meetings in the near future.

BOLTON.

The members of the Bolton League are still very active and are holding three open-air meetings weekly-one district and two local meetings. They are having large and interested gatherings, and the Taxation of Land Values is preached with splendid effect, and good reports are appearing in the local Press.

on May 27th Mr. J. Battle addressed a well-attended open-air meeting with the Young Liberals. Several other speakers have addressed meetings, including Mr. Frost, Mr. Edward Davis, Mr. A. E. Boydell, and Mr. H. Wilkinson.

LEIGH, LANCS.

Mr. Skirrow conducted a fortnight's campaign in the beginning of June in the Leigh district of Lancashire, the constituency of that ardent supporter of Land Values Taxation, Alderman Raffan. Several successful meetings were held, and the audiences, mostly miners and their wives, were in every case strongly for the Taxation of Land Values. Alderman Raffan, Mr. Skirrow writes, is very popular in the constituency.

The meetings addressed by Mr. Skirrow were:—June 9, Atherton Liberal Club: 10th, Doctor's Nook, Leigh; 11th, Astley; 12th, Birchfield Park, Manchester; 13th, Market Place, Tyldesley; 14th, The Common, Moseley; 15th, St. Mary's, Lowton; 15th, Market Place, Leigh; 16th, Hindsford; 17th, Market Place, Atherton; 18th, The Harrows, Culcheth.

NORTH WESTMORLAND.

Following his campaign in Lancashire Mr. Skirrow journeyed on to North Westmorland, where he held some good meetings. He opened on the 20th June at Ellerwater; on the 21st he spoke at Windermere, on the 22nd at Ambleside, 23rd at Bowness, and on the 24th at Grasmere.

DISSOLUTION OF THE LIBERAL LEAGUE.

A meeting of the Council of the Liberal League was held at the Westminster Palace Hotel yesterday afternoon, Sir Robert Perks, Bart., in the chair. The following report has been supplied

On the motion of the Chairman, seconded by Mr. F. Freeman-Thomas, the following resolution was discussed and adopted :-

"That the Council hereby resolves that the Liberal League shall be forthwith dissolved.'

In the course of his speech the Chairman alluded to the work of the Liberal League and its predecessor, the Liberal Imperial The Chairman also referred in some detail to the Council. The Chairman also referred in some detail to the reasons which had led the executive committee to advise that the League should be dissolved, and, in doing so, he paid a very warm tribute to the eminent services of the founder of the League, Lord Rosebery.

BY-ELECTIONS.

HARTLEPOOL

Consequent upon the unseating of Sir Christopher Furness (Liberal) on petition, a by-election took place in Hartlepool on June 20th. The result was as follows:—

Stephen	W.	Furness	(Lib.)				 		:				6,159
W. How	vard	Gritten	(Con.	.) .								٠	5,993
												_	

On behalf of the United Committee, Mr. A. H. Weller conducted a campaign in favour of the Taxation of Land Values during the week previous to polling day. A large shop was opened at 3, Lynn Street, West Hartlepool. A wide distribution of literature was carried out and a series of splendid open-air meetings was held. A correspondent writing from West Hartlepool says:—"I was very glad indeed that the Committee took an active part in the election and I think it would bring the cause more to the front if similar action were taken at all by-elections. I think Mr. Weller's shop and distribution of literature well worth while. The meetings have created a very favourable impression.

It is interesting to note that while Captain Pretyman, M.P., of the Land Union, was addressing an audience (the size of which the Chairman of the meeting apologised for), within a stone's throw Francis Neilson, M.P., was addressing an enthusiastic audience four thousand strong, on the Taxation of Land Values. Mr. Neilson quite took the place by storm with the Taxation of Land Values during the election.

EAST DORSET.

Mr. Chapman Wright, on behalf of the United Committee, conducted a campaign in favour of the Taxation of Land Values, during this by-election. Literature was widely distributed and meetings held. Mr. Wright was joined by Mr. Weller from Hartlepool on the 21st. The candidates were Major C. H. Guest (Liberal) and Colonel J. S. Nicholson (Conservative). Polling took place on June 30th.

SCOTTISH NOTES AND NEWS.

The Annual Report of the United Committee has been splendidly noticed in the Scottish Press. The salient features have been well brought out, including the Committee's appeal for funds to carry on the work.

The Glasgow Citizen (Conservative) published an editorial

on the Report, saying, among other things

They say they have secured in the Budget provisions for a complete valuation of all land—that they must not lose sight of the fact that the land values taxes of the Budget are small and discriminating, and do not put "the principle for which we stand into operation." One sentence gives a vision of what is intended. It is this—"There is yet a hundred times as much ground to cover and a hundred times as many victories to be won before our object is achieved." When the hun-dredth time comes—if ever that Millennium period should be reached—the twenty shillings in the pound tax will be achieved and the whole land of the country confiscated.

The CITIZEN means, of course, that the confiscations of landlordism will be confiscated.

A representative meeting was held on 13th June, at the Liberal Rooms, Lombard Street, Inverness, to meet representatives from the United Committee. Sir Henry Munro presided and among these present were Messrs. J. Busby, Glasgow; Duncan Mactavish, Inverness; Joseph Maeleod, L. Maegregor, R. Smith, J. Macdonald, Isaac Mackenzie, Councillor Mackenzie,

A. Mackay, John Whyte, and David Macleod.

Sir Henry expressed the pleasure it gave them to have with them that evening Mr. James Busby of Glasgow, who was

present as a deputy from the United Committee for the Taxation of Land Values, which Committee had rendered such valuable assistance in connection with the Small Landholders Bill some two years ago, when large meetings were held in Inverness and district, at which they had the assistance of the Lord Advocate. He understood that the presence of Mr. Busby was due to the desire of his Committee to consult with representative men in the Highlands with the view to holding a similar series of meetings in support of the Government's Land Policy. He then introduced Mr. Busby to the meeting.

Mr. Busby gave a lengthy statement of the steps which the Committee thought ought to be taken with the view to holding a propaganda on lines similar to that held in 1908 in the High-lands and all over the country.

A keen and sympathetic discussion took place, in which Sir Henry Munro, Mr. Duncan Mactavish, Councillor A. F. Mackenzie, Mr. Joseph Macleod, and others took part. The general feeling was that in view of the Government's position with regard to the Veto resolutions, and to suit the convenience of the representatives of Northern Associations, the meetings should be held towards the close of October, and the United Committee should be asked to join with the Highland and Sutherlandshire Associations in supporting the Government.

The meeting expressed regret that Ex-Bailie Peter Burt, J.P.,

was unavoidably detained at Appin.

The Glasgow Town Council, which has led the way on the principle of taxing Land Values in relief of municipal rates, principle of taxing Land values in tools of the has made a distinctly retrograde step. Some time ago the Finance Committee abandoned the sound principle of keeping Municipal Works Undertakings apart from ordinary revenue. The Corporation, acting on the recommendation of the Finance Committee, has agreed, by a majority of 21 in a house of 63, to apply the Tramway surplus to a reduction of the rates. doubt it was tempting to certain councillors to apply the tramway surplus in this way, but they will probably learn in the near future that any such relief of the rates in the long run simply means a relief of the land-monopolist. The question is being much discussed in Glasgow, and steps are already being taken to place the facts before the electors.

The following meetings have been held:—
June I.—At Whitehall, Camlachie, Glasgow, Mr. Graham Cassels.

" 15.—Balgray Springburn, Glasgow, Mr. Graham Cassels.

" 29.—Springburn, Glasgow, Mr. W. K. Brymer.

On behalf of the United Committee Mr. Fred Skirrow will address meetings in Edinburgh, from 11th to 16th July; in Fife, on 18th, 19th, and 20th July, and in East or Mid-Lothian on the 21st, 22nd, and 23rd.

WALES.

A WELSH COMMITTEE FORMED.

A large and representative gathering was held in Cardiff on Saturday, the 18th June, at the invitation of Alderman P. Wilson Raffan, M.P., and Mr. W. Beddoe Rees. Tea was provided at the Park Hotel, and afterwards a meeting was held to consider the formation of a Committee for Wales to promote the Taxation of Land Values in the Principality. Among those present were the following:

P. Wilson Raffan, M.P., Newbridge, Mon.

W. Beddoe Rees, 3, Dumfries Place, Cardiff.
Rev. Edward Bush, Port Talbot.
Rev. E. Aubrey, 6, Despenser Gardens, Cardiff.
F. A. Phillips, 23, Lancaster Villas, Merthyr Tydfil.
F. Gordon Roberts, 16, Llanover Street, Abercarn.

J. Tudor Rees, 3, Dumfries Place, Cardiff.

Henry G. C. Allgood, Cardiff.

W. R. Beddoe, Pontlottyn. John Rees, 23, Reform Street, Pontlottyn.

T. C. Dash, Brithdir.

Colin Campbell, Emlyn House, Haverfordwest.

J. O. Thomas, Maindee House, Henry Street, Tonypandy.

Aubrey Roberts, 11, Stuart Street, Aberdare.

Aubrey Roberts, 11, Stuart Street, Aberdare.
Jos. A. Lewis, 79, Aberfan Road, Merthyr Vale.
Ben. Jones, 195, High Street, Cefn Coed, Merthyr Tydfil.
E. Rowland Jones, 28, Tylaceivn Road, Penygraig, Rhondda.
Cyril Thomas, 3, High Street, Porth.
Tom Morgan, 7, Brynhyfryd Cwmaman, Aberdare.
Dd. Rogers, 40, Robert Street, Ynysybul.

Thos. D. Johns, Bodlondel, St. Martin's Road, Caerphilly. John T. Rees, Preswylfa, Park Crescent, Treforest.

James Griffiths, 2, Upton Road, Aber-Gwynfi. John Rosser, Primrose Terrace, Nelson.

J. T. Richards, Cartref, Cadogan Street, Nantymoel.

J. Bennett (Secretary Barry Branch National League of Young Liberals), 99, Tynewydd Road, Barry.

E. A. Charles, 6, Pentonville, Newport, Mon.

Abraham Thomas, Llansamlet. J. Vaughan Edwards, Solicitor, Swansea.

Wm. Rees Edmunds, Solicitor, Merthyr Tydfil.

Geo. W. Dorrell (Hon. Secretary, South Wales and Mon. National

League of Young Liberals), Swansea. Arthur J. Rossiter, South View, Caerphilly.

Percy Shuttlewood, jun., Swansea.
Wm. D. Roberts, 6, Hanover Street, Swansea.

Tom G. Rees, 17, Curwen Terrace, Port Talbot. Dr. R. D. Chalke, 12, The Parade, Porth.

Dr. R. D. Chaike, 12, The Farade, Forth.
J. T. Lewis, Eirianfa, Tonypandy, Rhondda.
J. Walter Jones, County School, Ystradgynlais.
D. H. Williams (Secretary, Gower Liberal Association), Dunvant, Swansea.

T. S. Gower, Newport, Mon. E. W. Evans, Newport, Mon.

Llewellyn Davies, 147, Stanwell Road, Penarth.

Arthur Thomas, 19, Neath Road Villas, Maesteg.

J. Thomas, 39, Arran Street, Cardiff. Caleb Rees, 39, Amesbury Road, Cardiff.

W. J. Crocker, Liberal Club, Swansea.

and others.

The proceedings opened with a spirited rendering of the Land Song by Mr. Stanley Barrett, the chorus being heartily taken up by those present.

ALDERMAN P. WILSON RAFFAN, M.P., said: - My first duty is to thank you on behalf of Mr. Beddoe Rees for so kindly accepting our invitation to meet Mr. Edward McHugh this afternoon. I am very glad indeed to see such a very representative attendance. I think, as far as I am able to judge, nearly every industrial centre in South Wales is represented here this afternoon.

Now, the main object which we have asked you to come together to work for is to consider the advisability of some concerted action being taken in Wales for the purpose of advancing the movement for the Taxation of Land Values.

We have great reason for congratulation that, under Mr. Lloyd George's Budget,—(cheers)—we are seeing the first fruits of our efforts, gathering the first harvest of labours which have been extended over many years. You will all agree that the Budget is a splendid beginning, but it cannot be the end. We are bound, having got the valuation, we are bound to accept it simply as the basis, and to go forward for further efforts.

Now, you are aware, of course, that under the Budget the

proceeds of the Land Tax go in two moieties, one to the National Exchequer and one to the Local Authorities. For the time that arrangement will be useful to the Local Authorities, but it does appear to me, as one interested not only in the rating of land values, but also as one who has taken an active part in public work for many years, that we cannot rest satisfied until Local Authorities themselves are able to rate land values and royalties for local purposes. (Cheers.)

We have not the Committee here to deal with this question that is to be found in other parts of the Kingdom—the United Committee for the Taxation of Land Values. Wales so far has not been represented. Well, we are anxious to put that right. I hope that one of the results of this gathering will be that we will form ourselves into the nucleus of a Committee for carrying on the work in Wales. Of course, the movement is bound to go on, and Wales should have its place and part in it. (Applause.)

Mr. Beddoe Rees being called upon to move the first resolution, rose and said: Mr. Chairman and gentlemen, I have tried my best to get out of this duty, or, shall I say, out of this pleasure, because it is certainly a pleasure to take part in a meeting of this kind. I think we can say that this will prove to be an historic meeting, which will be the beginning of a great enthusiasm in Wales in favour of the Taxation of Land Values.

Well, the resolution is this: "That this meeting cordially approves of the formation of a committee for Wales to promote the Taxation of Land Values in the Principality.'

We have nothing, of course, to do with any other part of the country but Wales. There are numerous leagues throughout England, and a Scottish League which operates in Scotland, and an Irish Society with headquarters at Belfast. Then there is the United Committee which represents all the organisations. It is interesting to go back over the history of this movement. You will have to go back something like 30 years to find the beginning of the agitation in favour of the Taxation of Land Values and Mining Royalties.

In 1879, Henry George published his great book, "Progress In 1884, Henry George came over to this country and Poverty." and started a campaign in Great Britain and Ireland. A rather interesting fact is this, that the second meeting Henry George held was in Cardiff, and that the meeting was organised and arranged by our friend Mr. McHugh, who is with us to-day. (Cheers.) After leaving Cardiff, I think Henry George took with him some of our Welsh enthusiasm because he went from here to Scotland, and there, at Glasgow, formed the first organisation established in this country—The Scottish Land Restoration League. A movement of this kind is necessarily a slow and tedious one, and it took until 1902 before there was any really definite public sign of progress in the political field. Corporation of the City of Glasgow led the way. In 1902 there was introduced into the House of Commons the Municipal Rating Bill. That, I think, was read for the first time without much trouble, but at the second reading it was rejected by 71 votes. That was the beginning of the fight in the House of Commons. The next year, 1903, the Opposition to the principle had been reduced to 13. (Cheers.) Then the next year another Bill of the same kind was introduced and it was carried during a Conservative administration by 67 votes. (Cheers.) So that the principle we are working for was carried in a Conservative House of Commons. In 1905, a similar Bill was carried by a majority of 90. (Cheers.) So you see how the gradual progress goes on. Then came the great Election of 1905 and 1906. Again the Bill was introduced under more favourable auspices, and we find it was carried in the House of Commons by a majority of 258. The measure was adopted by the Government after second reading and was sent to a Select Committee, and that Select Committee was presided over by Mr. Ure, now the Lord Advocate, one of the men whose names stand foremost in the great fight. Mr. Ure presided over the Select Committee, and the result of the Committee's deliberation was, that while endorsing the principle of the Bill, they recommended the Government on their own responsibility to introduce a measure dealing with the whole question—the Glasgow Bill being restricted in its operation to municipal areas. They must first They must first have a Valuation Bill. That was the end of the Bill of 1906. In 1907 a Valuation Bill was introduced under Government auspices. This Bill was sent to the House of Lords. It was passed almost unanimously in the House of Commons. It was sent up and treated with very scant courtesy by the House of They said it had been sent up too late; they had not sufficient time to consider so important a measure. It was, therefore, sent back to the House of Commons. In 1908, the It was, Bill was again sent up early in the session, and the Lords did consider it this time, and they put such a lot of alterations into the Bill that when they sent it back to the House of Commons the Commons were unable to recognise their own measure.
That was the end of the Bill of 1908. But in that year a memorial was drawn up and signed by nearly 300 Members of the House of Commons to the Chancellor of the Exchequer, asking him to put a Valuation Clause in his next Budget. Then there came the great Budget of last year. (Cheers.) The Valuation Clause in that Budget is the gradual outcome of the campaign for the Taxation of Land Values for the last 30 years. That is a beginning. The valuation is necessary before we can know how to proceed. We must know the value of a thing before we can tax it, and so Mr. Lloyd George, in his Budget, has made We have met here to-day to consider starting a beginning. a campaign in Wales that will create a body of public opinion sufficiently strong so that as soon as the valuation becomes a fact, the Chancellor and the municipal and other rating authorities, will be able to proceed, and proceed rapidly, with putting into practice the principles for which we stand. All we say is that we want to tax the value of land for public purposes, (Cheers.) Shall I give you one instance of what would have happened had this been in existence?

Llandrindod Wells is a comparatively recent town. There is in Llandrindod a well which is very beneficial, we are told, to those who think they are not well. The landlord did not put The landlord had nothing to do with it. If God gave the land to the people, he gave that well to the people. (Cheers.) Well, population came along, spent money, and as time passed, there grew up a thriving little town. They established public authorities, and then they taxed themselves for

the privilege of living there. They taxed themselves to lay down roads and put in sewers, and make streets, and make the town an attractive habitable centre. Now, let us see what has happened. The landlord has merely slept, or else has been in the uttermost parts of the earth. He did nothing to increase in the uttermost parts of the earth. He did nothing to increase the value of the land, which every year has been growing and growing, until recently the Wesleyans wanted a little corner to build a chapel on. I think it was about quarter of an acre. Running through that land was a brook, which made it a very expensive site to build on. I think the land was rated at something like £2 per acre per year; anyway, it was some very small amount, practically worthless. I think I can say for a fact that the capital value of the land, according to the rate book, was not more than £200 at the outside, but, instead of what it was rated at, the landlord asked £2,050 for it. If this principle of Taxing Land Values had been in operation, the public would have received a part of the increased value of that land, caused through their own industry and their own efforts. Our object in organising is to let the public know that there is a method whereby they may have a share of the value they have them-(Hear, hear.) We have been singing, "God gave the land to the people." Hitherto we have been accustomed to look upon that as "God gave the land to the land lords and not the people."

Mr. VAUGHAN EDWARDS, Swansea, seconded the resolution.

M1. McHugh, in the course of his remarks, after paying a warm tribute to the Chancellor of the Exchequer, said :-We do not hear very much now from the landlords about their intention to shift the Tax on Land Values on to the shoulders of the users of land. Every man who has devoted even the most superficial attention to the subject knowns that a tax on land values cannot be shifted. It is a straight tax, and must be borne by those who have hitherto escaped paying, the landlords. The tax on land values is exactly the same in its incidence as an income tax; and I sometimes say that there is a fortune awaiting the man who can discover how to shift the income tax.

The United Committee for the Taxation of Land Values consists of a body of sound economists from all parts of the United Kingdom. We have no chairman, but we have two secretaries; and, of course, we have a treasurer. One of our joint secretaries is Mr. Crompton Llewellyn Davies, whose nationality will not be questioned, and the other is Mr. John Paul, formerly of the Scottish League. I am authorised to say that, if you make up your minds here in Wales to organise a campaign for the Taxation of Land Values, for every pound that is subscribed for that purpose we, of the United Committee, will contribute a sovereign. contribute £500 we will contribute £500. (Cheers.) Whatever the amount may be, we will give an equal sum. The entire control of the fund will be in the hands of the Committee proposed to be formed by the resolution.

The resolution was carried unanimously.

Dr. Chalke, of Porth, then moved the following resolution:-

"That this meeting desires that an active campaign be organised for the coming autumn and winter, that meetings be held in every centre possible, that literature be distributed on every available occasion so as to create a strong public opinion in favour of the Taxation of Land Values.

Mr. Beddoe Rees then called upon Mr. D. H. Williams, Dunvant, Swansea, the Secretary of the Gower Liberal Federation, to second the resolution, as representing one of the older Liberal organisations. The resolution was carried unanimously.

Mr. Beddoe Rees then remarked that the movement was not confined to South Wales. "I have a list of names of some of those who have volunteered to act upon the Committee. It includes:—Mr. Wm. George (brother of the Chancellor of the Exchequer), Criccieth; Evan R. Davies, Pwllhelli; W. Roberts, Llandudno; Rev. Gwynfryn Jones, Barmouth; Chas. E. Breese, Portmadoc; Cory Yeo, Swansea; Councillor John Hogg, Barry; J. H. Read, Editor, South Wales Dally News, Cardiff, etc. There is sufficient enthusiasm behind the movement to carry it on to a great success. We hope to have a centre in North Wales, and, if possible, a centre in Mid-Wales as well. We intend to start an active campaign in favour of the movement throughout the whole of the Principality. We want in every district to work through the existing organisations. We ask for your co-operation. One word about the financial aspect. I think Mr. McHugh will allow me to say that the United Committee have promised us handsome financial aid which will enable us for some months, at any rate, to make a good beginning with the carrying on of the campaign. The whole of the future arrangements will be in your hands entirely." (Applause).

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been held during the past month: June 1.—Keighley (Town Hall Square). J. H. Robson and W. T. Hawkins.

E. Marylebone I.L.P. Dr. Parker.
 Birtley, Co. Durham. J. Veitch (in connection with Gladstone League).

9.—Haggerston League of Young Liberals. J. W. Graham Peace.

", 15.—Keighley (Town Hall Square). Ashley Mitchell.
", 19.—Peel Institute Men's Meeting, Clerkenwell. F. Verinder.

The TWENTY-SEVENTH ANNUAL MEETING of the League will be held on Wednesday, July 20th, at 8 o'clock, in Essex (large) Hall, Essex Street, Strand. Among those who are expected to be present and speak are the following Members of Parliament:—Messrs. E. G. Hemmerde, K.C., M.P. (President), H. G. Chancellor. M.P. (President-nominate); Josiah C. Wedgwood, M.P.; Alderman P. Wilson Raffan, C.C., M.P., and J. O'Grady, M.P. It is earnestly hoped that every member of the League who is within reach of the Strand will make a special endeavour to be present reach of the Strand will make a special endeavour to be present and to bring as many friends as possible.

The General Secretary, at the request of the United Committee, is offering to the International Free Trade Congress (Antwerp, August) a specially-written paper on "Taxation of Land Values in its relation to Free Trade."

A Spanish member of the League, Senor Antonio Albendin, has translated "How to get rich without working" (Land Values Publication Department) for the Heraldo de Madrid, and is also busy circulating translations of "Progress and Poverty," "Social Problems," and "The Condition of Labour."

Appended to "The Condition of Labour" is an essay on "Poverty and Discontent: its cause and remedy," by Dr. Iatros Makarios Loydes, Greek Chargé d'Affaires at Washington, being a report presented to A. H. Molinas, Minister of Education at Athens. This contains quotations from Henry George, and from the late Thomas Shearman's "Crooked and Natural Taxation," and appears to be a thorough single-tax publication.

A member of the executive, who is a student of Spanish, has recently started an ever-circulating magazine for students of that language. It is called EL COMETA. The primary purpose of this venture is to help each member to improve his or her knowledge of Spanish, but it is also being used as a vehicle for single-tax propaganda. At present there are 17 members. The general secretary will be glad to hear of any members of the League who are students of Spanish, elementary or advanced, who would like to have further particulars.

Another member of the League, who is starting a new business, writes: "In a few days I have to hand over to Somerset House a sum of nearly £700, for the privilege of setting up a business which will find employment for a large number of persons, both directly and indirectly, and will also add to the aggregate wealth of the community. Before I can even bring my company into being, I am fined this heavy sum for my attempt to do as aforesaid. Well, I suppose that, some day, we shall have the satisfac-tion of seeing the people waken up to the absurdity and injustice of the present method of raising revenue.

In addition to the meetings otherwise announced in this column, Mr. Skirrow will be speaking in York from July 4th to 8th, under the auspices of the York Branch of the League.

An article by the General Secretary, which has been sent out by the Land Values Press Bureau to a large number of provincial newspapers, is to be published by the League as a two-page leaflet, under the title of "Holding and with-holding."

Up to the time of going to Press the following meetings have been arranged for July :-

Tues. 5.—The Clock, Thornton Heath. A. W. Madsen.
Sun. 10.—Westminster Adult School, Hop Gardens, St. Martin's
Lane, W.C. Fredk. Verinder, 9 a.m.

Wed. 20.—Annual Meeting (see above).
Sun. 24.—Clapham Adult School, Church Parlour, behind Congregational Church, Grafton Square, Clapham. A. W. Madsen, 9.15 a.m.

COLONIAL AND FOREIGN.

AUSTRALIA.

TAXATION OF LAND VALUES IN THE LABOUR PROGRAMME.

Speaking at a great Labour rally at Brisbane to commemorate the victory of the Labour Party at the federal polls, Hon. A. Fisher, the new Prime Minister, said their position was perfectly clear. They were prepared to guarantee £5,000,000 a year to the States for all time. What the party had pledged themselves to do they would carry out or give place to somebody else. If there were to be an adjustment of economic conditions not only of labour but of industry, it would cause some disturbance temporarily, he would admit, but it would afterwards be beneficial. The principle they advocated during the recent campaign was the principle of the taxation of unimproved land values, which was economically sound and practically right. should proceed to carry out that programme without a vindictive thought, without a desire to hurt any individual, but with the sole aim and desire for the adjustment of the economic conditions of this country, so that the people who desired to till the soil and to draw wealth from the national resources should be afforded a reasonable opportunity of doing so, and to open up avenues of employment and industry for people who were now living in other parts of the world—people of European descent—whom they would gladly welcome in any part of this country as soon as these economic conditions made it possible for them to come and share their lot with us.

As regarded defence, they would proceed to carry out their programme, which had been announced for the last ten years. One point that they should stand by and ask the people of Australia to endorse was that the payment for defence must be paid annually; that if the people desired their country to be defended by their own people they must be prepared to pay for it. His party would ask the people to contribute the sum necessary to provide proper equipment and to ensure effective defence, and by doing that they should, he hoped, help to inculcate in the citizens of Australia that incentive to patriotic thought and action which alone made a people great.

SOUTH AUSTRALIA.

The South Australian Parliament met on June 2nd and Mr. J. Verran, leader of the Labour Party, submitted a motion of want of confidence in the Government, which was carried by 22 votes to 19. The Peake Cabinet therefore resigned and the Labour Party formed a Ministry.

Among the appointments in the new Cabinet is that of Mr. Vaughan, to be Treasurer and Minister of Lands. Mr. Vaughan is a strong supporter of the Single Tax, and some years ago was President of the South Australian Single Tax League.

WESTERN AUSTRALIA.

Mr. W. H. Rebbeck, who visited these shores during the Budget campaign, writes to us from Kalgoorlie, and we give these short extracts from his letter :-

Some nine months ago the Protectionist Party under Alfred Deakin joined their life-long opponents, the Free Traders, under Joe Cook—George Reid (now High Commissioner) having discreetly retired from active leadership. The newlyformed party, however, has not had a very long reign. On the 13th of this month the elections for half the Members of the Senate and the whole of the House of Representatives took place and resulted in an astonishing victory for the Labour Party. They won the whole 18 seats (three in each State) for the Senate, but this result shows the necessity of an alteration in favour of proportional representation, as in each State the majority was only a very small one, the totals

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showing six-elevenths for the Labour Party and five-elevenths against, yet they get the whole of the representation. In the House of Representatives they won 43 out of 75 seats. gives them a good working majority in both houses, and they have nothing to do but go ahead and put into force the Labour platform. In this State we single taxers have educated the Labour Party sufficiently to keep as their second plank Taxation of Land Values without exemption or rebates, but the Eastern States and also the Federal Party are wedded to a Progressive Land Values Tax with £5,000 exemption. As this has been talked about so much as the salvation of Australia I expect it will be one of the first Bills introduced. I don't think there will be any radical alteration in other legislation, as the responsibilities of office tone politicians down very considerably.

THE LAND POLICY OF THE LABOUR MINISTRY. From The Times of June 25th.

THE LAND TAX.

Finance will assuredly take up July, and may stretch into When it is out of the way, the land tax comes on. First the Machinery Bill, closely copying-if not identical withlast year's Bill, of which I have already given you a summary. The rates of taxation, one imagines, will have been announced in connection with the Budget, although it is hardly likely to profit fully by the proceeds. And a propos of these rates there is good deal to say.

In his Gympie speech last year Mr. Fisher prognosticated a series of rates ranging from 1d. to 4d. At the time there was an outcry from several of his most influential supporters that a maximum of 4d. would not prove effective, and a demand was made for further progress up to 6d. on estates worth £100,000 or more. Now effectiveness, not revenue, is Labour's first object in levying this tax. Just as the Protectionist's first demand of his tariff is that it shall seriously limit the importation of goods from oversea, while he accepts the derived revenue as an important, but quite secondary, consequence, so the Labourite's demand of his land tax is that it shall force into full usefulness the bulk of the Commonwealth's fertile lands. The incidental revenue will no doubt be useful, but it is not to be considered in comparison with the other object. If a maximum of 2d. would prove effective the Labour Ministry would willingly make that the maximum. As a matter of fact, it seems improbable that 4d. will put much strain on the few rich men in whose hands are the areas most needing population.

On the other hand, a Federal land tax must affect town lands

as well as country lands. Whatever load you lay on £100,000 worth of Victoria's western plains, you will (under the Gympie proposals) also lay on £100,000 worth of city land in Sydney or Melbourne. And this city land is being used, probably, as fully now as it can be; at any rate, no amount of taxation will put more people on it, if they are to live healthy lives. All that will happen, as the Press is already pointing out, will be an increase of office rents, and a big handicap against the rich owner who can afford to put up well-equipped office buildings and in favour of the small owner who can only put up ramshackle tenements. If the tax is made effective on country lands, it will certainly press too heavily on the cities.

The Labour leaders know this well. Among them, of course. there are sure to be one or two who willingly accept that effect. Let the rich man pay, say they—making the tax a sort of punishment. But most of the leaders, as I have said above, are not concerned with either the financial or the penal effects of the tax. It is the unlocking qualities that they prize, and where the tax cannot unlock land they have no great use for it. They therefore are devising a method of taxation which will do what they want and no more.

IMPROVED AND UNIMPROVED LAND.

When the taxing Bill comes up for discussion, it may be found to impose two taxes instead of one. One will be the tax already foreseen, on unimproved values, with a maximum of 4d. other may take the form of a tax based on the proportion between the unimproved value and the value of improvements. This sounds complicated, but in practice works out simply. Suppose, for instance, an estate as it stands is worth £100,000, its unimproved value being £95,000—there are such estates in Australia.

The improvements are 5 per cent. of the total value. That estate, under the proposal here hinted at would pay, probably, double taxthe equivalent of 8d. in the pound. An estate of the same total value, whose unimproved value was only £60,000, would be exempt altogether from the second tax. The idea, I believe, is to exempt lands on which the improvements are worth at least half the unimproved value. Intermediate conditions would be provided for proportionally.

Given the certainly of a progressive tax—and the elections have settled that—there seems a good deal to be said for this proposal. It favours the enterprising and hardworking owner, however large his estate may be. Take two men, neighbours, each owning equal areas of similar land of the (unimproved) value of £30,000. One has cut his land up into small farms. One has rents on the "shares" system. He has improved it considerably, and has a number of farmers and labourers settled on it. He has probably made it worth £50,000 in the open market to-day. The other, content to take out of his land what profit stock will bring him, has put on it not more than £5,000 worth of improvements. Under the proposals just outlined the first will pay about £200 per annum; the second may have to pay £400, out of a much smaller income. If he will take the trouble to manage his estate as sensibly as his neighbour he will save £200 a year, increase his income considerably, and do his country some good by helping to populate it with healthy workers. The pressure would be almost irresistible, and yet—except on the assumption that a man owes no duty to his country except that of paying taxes—there could be no cry of "confiscation."

A NECESSARY REMEDY.

No doubt it seems an interference with British liberty that any man should be compelled either to part with his land or to use it in a way he does not like. But national liberty is a greater thing than individual liberty; and national liberty is at stake here. No one now doubts that the progressive land tax was a potent factor in the recent Labour victory, or that it attracted to the conquering side very many voters who had never before supported a Labour candidate. In the country districts, of course, this was largely due to personal desire for access to the land. But in the towns, among business and professional men, it was no personal motive that thrust them into the ranks of Labour; it was the fixed conviction that only by opening up the land on a large scale can Australia be populated to within the margin of safety. As I pointed out more than a year ago, such discreet and moderate newspapers as the Sydney Morning HERALD have for a long time seen what must come, and have repeatedly warned the owners of land that the only alternative to a progressive land tax was voluntary settlement of small farmers on their property either as tenants or by sale. Some have heeded the warning, most have not (I have in mind more especially the three south-eastern States); among the most, unfortunately, are Australians settled in England, and English men and companies owning Australian land. These people have hitherto been able to attribute the outcry against "lockedup" land to a few selfish agitators greedy for cheap farms, aided by other agitators clamorous for the despoiling of the rich man. They were wrong all the time; but surely now they must be convinced of it. Australia confronts a national peril, and requires all who make profit out of her domains to sacrifice, wherever necessary, their desires to her defence.

IMMIGRATION.

Its justification, therefore, depends upon the increase of population it effects, chiefly by immigration. What is the Ministry's attitude towards immigration? Their attention is so concentrated at present on the (in their eyes) necessary preliminary, the land tax, that only general expressions of opinion can be won from them—"There'll be plenty of immigration once the lands are opened," and so on. I believe, however, that the predominant feeling among Labourities which will guide Ministerial actions can be summed up thus:—It is the Commonwealth's duty to advertise; the State's duty to import. Federal authorities may make all arrangements, if the States ask them to; but the money required to provide cheap or free passages and other concessions must be debited to State funds. This is obviously a less satisfactory policy than Mr. Deakin's latest, as fore-shadowed in his arrangements with the Victorian Government. It stresses the question of bookkeeping, which is quite a minor consideration; it minimizes the urgency of the real problem. It is, however, a natural consequence of Labour's immense confidence in its land tax:—"When once we can tell the world—as we will at the earliest opportunity—what rich territories

Australia can offer, no further inducement will be needed to promote immigration; the work of distribution can then be left to the States." There is a strong hope out here among keen immigrationists that the members of the new Ministry are men of sufficient courage to alter their policy to one of much greater activity directly they find their first impressions incorrect.

CANADA.

RISING LAND VALUES IN SOUTHERN ALBERTA.

The annual general meeting of the Southern Alberta Land Company was held on June 14th, Major-General Sir R. B. Lane, K.C.V.O., C.B., presiding. In moving the adoption of the report the chairman said: They had thought themselves justified in setting off against the loss on the cattle so taken over the undoubted appreciation in the value of the land, and so had wiped out the suspense account. The matter, added the chairman, was merely one of book entry.

RAISING LAND VALUES.

Describing the satisfactory progress made since the last meeting, the chairman said that the scheme of irrigation and survey work had occupied the whole of the attention of Mr. McGregor, their managing director, but the question of selling land was becoming increasingly important, and, as they were aware land values in Southern Alberta were rapidly and steadily increasing. Evidence of that was to be found in the fact that at the first sale of town lots in a town site they had laid out at Suffield they had secured £220 per acre for about thirty acres, while even better evidence was to be found in the prices secured by the Government at their sales of "school" lands, which, comprising lands in every township, made a very excellent sample. Farmers and others had paid up to £4 16s, per acre for dry land, which they might bear in mind compared with Mr. Anderson's estimate of 1909 of a value of £5 per acre for irrigated land. They themselves had purchased 15,000 to 16,000 acres of such land at much less than the average price paid by others.

The wave of immigration to Southern Alberta had that spring

The wave of immigration to Southern Alberta had that spring greatly exceeded that of any corresponding period in previous years, and everything pointed to a large population growing up around their lands. The future looked full of promise, and he trusted that before the next meeting much of the land would be under irrigation, and large profits in respect of sales would have been realised.

Seconding the adoption of the report, Mr. A. M. Grenfell said that their most optimistic estimates of land values had been surpassed, and bade fair to be eclipsed. Shareholders would doubtless approve of the action of the board in having placed, since the issue of the report, the balance of the debenture issue. As a result of being in funds, they had been able to secure a considerable paper profit on the acquisition of 16,000 acres of the school lands, while they were in a position to make full and final payment for their estate without encroaching on the funds raised for irrigation purposes. He spoke also of the profits to be anticipated from assets apart from the land, such as water rights, town sites, and natural gas.

If the people of Alberta would recognise, what these land speculators do not try to hide, that they look to increase in numbers, enterprise and activity of the population to increase the value of their land and provide them with dividends, they would quickly set about getting a strong measure of the Taxation of Land Values.

PROGRESS IN ONTARIO.

On May 31st a convention of delegates from the single tax organisations in Ontario was held at the Guild Hall, Ottawa, and resulted in the formation of a central, or, as they say in Canada, provincial organisation. The new formation will be known as "The Tax Reform and Direct Legislation League," and its objects are, as its constitution declares, "to secure such changes in the Assessment Act as will enable municipalities to reduce rates of taxation on improvements or to abolish them altogether." Mr. Joseph Fels was elected Hon. President, and Mr. Wilson N. Southam, proprietor of the Evening Citizen (Ottawa), President. There are forty-five Vice-Presidents, comprising the Presidents of the 45 local single tax associations. Mr. A. B. Farmer of Toronto is Secretary, and Mr. D. B. Jaques of Toronto, Treasurer. The League will form local organisations in every municipality and electoral district in the province. Campaign work will be vigorously carried on to arouse popular interest in the reforms proposed, and finally

deputations of representative citizens will bring pressure to bear on the local member to bring on discussion of proposed changes before the house.

Mr. F. E. Coulter, Secretary of the Toronto Single Tax Association, is responsible for a good deal of the present activity. He stated to the delegates that during the past four months over forty local associations had been organised in the principal cities and towns of the province. The single tax movement, he said, was growing rapidly and many of the local Presidents were mayors or were occupying other municipal offices.

Following the Convention a public meeting was held in the evening.

We are pleased to record this spread of Land Values principles, and hope that it will soon embrace the whole of Canada.

UNITED STATES.

DINNER TO TOM L. JOHNSON.

Several hundred friends of Tom L. Johnson, ex-mayor of Cleveland, were present at a dinner held, to celebrate his return from a trip to Europe, at the Hotel Astor, New York, on May 30th. Frederick S. Lenbuscher, President of the Single Tax Association, presided and among the speakers were: Rev. H. S. Bigelow, Louis F. Post, Henry George, John de Witt Warner, Newton L. Baker, and Edmund Vance Cooke. On replying, Mr. Johnson had a remarkable ovation. He said:—

"I don't believe we are at the end of the struggle, or that we have had our last fight. If I were sure it would shorten my life I would never regret my trip abroad. The people of London and in Scotland looked up to me as one who had accomplished something. The people of the United States look on the English fight as the fight against privilege. Privilege has been collared, attacked, and there is one way out—the doctrine of Henry George, to abolish privilege and give the people their rights by means of the single tax. This is the cause of justice, which at last must win in the world."

At the conclusion of Mr. Johnson's remarks the diners cheered

At the conclusion of Mr. Johnson's remarks the diners cheered again. He took with him a bronze tablet embossed with the effigies of Henry George and William Lloyd Garrison, presented to him.

DENMARK.

The first annual report of the work carried out in connection with "Den Danske Joseph Fels Fond" has been published, but as the above-named institution was not formed until September 9th, 1909, it is a record for seven morths entitled.

September 9th, 1909, it is a record for seven months only.

During that time a large amount of effective educational work has been done. The first work undertaken was to teach the teachers and a course of lectures was arranged and delivered by leading men in the movement to speakers from the Husma•nd (small farmers) to enable them to put the case clearly to their audiences of Husmaend. The success of this part of the work may be measured by results:—45 speakers delivered 532 lectures to audiences reaching up to 600 and averaging about 50. One speaker gave 79 lectures. The "Fond" assisted this work financially to the extent of £175. 27,000 copies of various publications were distributed at these meetings.

A publishing department has been set up and a large amount of literature has been issued. Since November £59 has been spent on this branch of the movement.

spent on this branch of the movement.

Ret, the Danish contemporary of Land Values, has now a circulation of 4,000, and the "Fond" has spent £35 in circulating this paper among the small farmers. Selections of literature on the Taxation of Land Values have been presented to various high schools and libraries.

An "Office of Information," with which is connected a library and a scheme for circulating newspaper cuttings, is at work. In addition to this record of activity, the "Fond" has contributed £90 to the many Henry George Societies all over Denmark.

The "Fond" starts its second year's work well equipped with men and stores for another campaign. It is in a thoroughly sound financial position, and it is fully prepared to undertake the great amount of work that will have to be done this year.

Messrs. Joseph Fels, C. J. Cawood and John Orr visited Denmark last month. They found in the Henry George Society of Denmark a band of devoted workers for the Taxation of Land

Values. The movement is strongest among the Husmaend or small farmers, but there are in Copenhagen and other cities large numbers of men and women filled with all the enthusiasm which is found among supporters of this cause in every part of the world. The visitors from London would go further than this, and say that there is something rare and special about the Danish Single Taxers and about the whole Danish people. A Danish welcome and Danish hospitality are remarkably warm. A fuller account of the movement in Denmark and of the new work to be done with Mr. Fels's help will be given next month.

GERMANY.

Messrs. Fels and Orr visited Berlin and met Dr. Damaschke, Dr. Schrameier, who introduced the Taxation of Land Values in Kiau Chou, Mr. Pohlmann, Mr. Marfels, Dr. Polenske and other members of the Bodenreform. Much educational work has been done throughout Germany in connection with the Taxation of Increment Values, and although such a partial measure seems a weak compromise to a British Single Taxer, our German friends do not accept it as final, but are agitating for a universal valuation of land and for the exemption of buildings from taxation.

PANAMA.

We have received the following letter from a correspondent in Panama, showing how the political situation in England is regarded in that part of the world:—

Enclosed herewith is one dollar, for which please enter my name for another year's subscription to Land Values. If I should fail at any time to remit, don't stop the paper, but remind me of my indebtedness. Waiting for the paper is the only thing that makes the time seem long. It is very newsy, interesting and well gotten up, and I start right from the first page of every issue and read everything. Your reports of speeches in both Houses of Parliament on the Budget gave me lots to say in explaining the matter to quite a few English subjects here, and it seems to me, from their want of knowledge of the Budget, that it must be that I have reason to be disappointed in English voters. Why, some of them are so "down" on the Budget that they hate it, and it seems to me that they purposely learn nothing of it. Why the average Democrat in the States, or the average Republican, could not be more prejudiced, and, might I say, ignorant? We have had many a warm debate on it in the office during a slack time, but it seems that anything that might mar the "gilt" and splendour of those who don't have to work, hurts the poor native of Britain, even if he had to leave there because there was not enough left for him to make it worth while to stay.

I earnestly hope the Budget goes through and gets a chance to work. Then, let them have Tariff Reform. The representatives in Parliament may give them the reform, but when they try and take the taxes off land values and put them on the products of labour, thus relieving the landlord and taxing the tenant, I think there will be "something doing" and it will be a good thing for us all. I have never been in Europe, but such a reform as the Budget makes the British Isles a very big place, that one needs not to be there to appreciate what it means. I never care for a paper now, unless it has some news of England, and the newspapers in the States have had to give the campaign in England much more notice than they care to, on account of the demand for knowledge. Why, it is the greatest thing in the world. We have quite a few tourists from England to see the canal work, and they are asked many questions about the place. It should make Single Taxers proud to know they were the cause of such an English and world-wide rumpus.

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