

# Land Values

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## NOTES OF THE MONTH.

### Progress.

For many years the Taxation of Land Values was a voice crying in the wilderness. To-day that voice spoke with the authority of law. We look forward to a bright future. They asked for taxes on our bread. We have given them the Taxation of Land Values, and the more they press us the sterner will be our reply.

It would be difficult to over-estimate the significance of this statement made by Mr. McKenna, First Lord of the Admiralty, at Pontypool on October 24th. Mr. McKenna has been for many years associated with the Free Trade Union, with the Conservative policy of defending Free Trade, which the Union maintains. Now Mr. McKenna has broken away from that attitude, and made one of the boldest statements about the future policy of the Government that has ever been made. Nothing could be more satisfactory. The principle of Free Trade is again fully alive and active. We have again a Free Trade movement which should never stop until a hundred painful and vexing problems are solved in the complete and substantial freedom that is necessary for the continued existence of society. With the Taxation of Land Values as the alternative to Tariff Reform, as the alternative to Small Ownership, and to innumerable ineffectual schemes of social reform, we may indeed look forward to a bright future. Thought on this question is ripening wonderfully in these times. The other day we

received a letter from a man in an influential position saying: "It is extraordinary how people are coming over to the new land taxes as a result of a little knowledge. I started by opposing them myself." This is still the time for patient, strenuous work in educating the people for the next steps. We may carry on this work with all the assurance and enthusiasm which its past success justifies.

### The Working of an Idea.

Lord George Hamilton has written a letter to the Secretary of the City Committee of the Free Trade Union, resigning his position as a member of that body. In his letter he complains that the Government have made a continuance of Free Trade finance and taxation impossible. "Bad as is their policy," he says, "the speeches delivered in its defence are worse; for the utterances of the Lord Advocate, the first law officer of Scotland, are those of a freebooter, rather than a Free Trader." It seems impossible to predict where the activity of Henry George's idea will stop. The process of searching men's hearts and thoughts, of testing their real affinities goes steadily on. It is only now beginning to appear how deeply the parties and organisations which were supposed to be in favour of progress and democracy have been permeated and mingled with ideas that are based on privilege. Our idea is steadily winning in this fight. Lord George Hamilton and those who are supposed to be on the side of Free Trade in the full sense of the word were never on our side. Their formal desertion from what is after all a Conservative camp to the side of reaction and privilege is altogether salutary. They were always there in spirit and influence. Truth and honesty can be more clearly recognised now that they are gone to their proper places.

### The Hopeless Task of Unionists.

The MORNING POST is perhaps the most assiduous and pathetic of the newspapers in its efforts to rally the Unionist forces. It is warmly supporting the new "Reveille" movement, the objects of which we publish in another column. The sad plight to which this movement has been reduced may be inferred from the following remarks of Mr. Page Croft, M.P., which appeared in an interview in the MORNING POST on October 14th. "The 'Reveille,'" he says, "calls upon the country gentlemen, among others, to do something. Every village squire can get up a lantern lecture or a meeting, and can form a committee. If the people with a stake in the country fail now to come out to fight, they will have very little to fight for on the next occasion." These remarks illustrate the weakness of the Unionist position. What have the village squires to lecture about? On what grounds are they to fight? They can only say in a straightforward or indirect manner that landlordism has been a blessing to the life of the people, and this the people know to be absolutely false. When the people with the stake in the country, to use Mr. Croft's frank confession, try to persuade the people who have been deprived of their stake in the country that the present state of affairs is good, we are not a bit afraid of their success. Landlordism is sheer injustice, and the party which chooses landlordism as its fighting ground has chosen an unfathomable bog.

### Change in Spirit.

Once upon a time it was satisfactory enough that the political affairs of a prospering United Kingdom should be administered in turn by Tories and Whigs, with very much the same methods and principles of government: who succeeded one another almost mechanically, fighting exciting electoral battles over nothing in particular, and never troubled with the thought that the result really mattered one way or the other. It is to that era of politics that the Edinburgh speech belongs. Now we must take our politics much more seriously. Our old unchallengeable supremacy has passed away.

This frank testimony to the change that has come over politics is encouraging. It appeared in a special article in the *MORNING POST* dealing with Mr. Balfour's speech in Edinburgh. We have no desire to rejoice over the discomfiture of the reactionary and Conservative forces. We feel a great deal of sympathy in a personal sense with those men who are vainly striving to stay the progress of the movement for economic freedom. They must undergo thousands of humiliating experiences, but we are not inclined on this account to abate the slightest measure of our activity in pressing forward the policy which has brought this seriousness into politics, and the demoralization into the ranks of those who support and propose to extend privilege. There cannot be relaxation for one instant. This is but the beginning of a work which is to relieve the oppressed, and prevent for ever the outbreak of the narrow Imperial spirit which has exhibited itself too often in the history of our Empire.

### Tory Misrepresentations.

At a Meeting of the Council of the York Conservative Association, held in York on September 30th, Mr. C. E. Elmhirst moved a resolution disapproving of "the methods of confiscation by taxation" of the Radical Government. He went on to ridicule the Valuation scheme. Among other things he said he believed the North Eastern Railway had received no fewer than 32,000 separate forms to fill up. They took the bull by the horns, and returned the lot without filling in a line. The following day Mr. Arthur G. Stevenson, Estate Agent of the North Eastern Railway, wrote to the Press saying:

The chairman of the York Conservative Association is reported to have stated at a Conservative meeting at York yesterday, that the North Eastern Railway Company had received 32,000 new land tax forms, and had taken the bull by the horns by returning the lot, without a stroke upon them, on the ground that as they were a public company founded by statute all the information required was already in the hands of the Government. This statement is entirely incorrect. The Company has not received, I am glad to say, anything approaching 32,000 forms. They have not 'returned the lot' nor have they been so foolish as to allege that the information was already in the hands of the Government. They are at present in negotiation with the Inland Revenue Department with a view to arranging a system of returns which, while giving the Department all the information which they require, will cause the least possible trouble to the company. The Inland Revenue authorities have throughout displayed a desire to meet the company fairly in the settlement of what is, no doubt, a difficult problem.

At this same meeting at which Mr. Elmhirst made the incorrect statement, Mr. J. G. Butcher, K.C., M.P., reproved the Government of misrepresentation. "When I compare," he said, "the facts in the Finance Act as passed in the Statute Book with the facts as they were represented to the people, I say the representations were unworthy of British statesmen, and a scandal to the men who made them." These opponents of the Budget make fine sport on the same

platform, the one making a mis-statement and the other a few minutes later waxing indignant over the alleged mis-statements of others.

### "Conquering Consumption."

Like other free gifts of Nature, we don't get our share of fresh air unless we fight for it and pay for it. Like other necessities of existence, it goes with the land, and where any one gets too much land somebody else is going to get too little air, not to mention food and other incidentals. This isn't Socialism—it's Sanitary Science.

This is an extract from a book with the above title by Dr. Woods Hutcheson. Dr. Hutcheson's statement indicates that the medical profession is turning its attention seriously to the discovery of causes and to their removal, and devoting less time to vain attempts at amelioration. There are people who think it their duty to protest that the land question is not everything, but the number of people who are beginning to admit that the land carries a wonderful multitude of things with it is rapidly increasing. Indeed, it will soon be difficult to find anyone who will contend that any social evil is unconnected with the use and administration of land.

### Unemployed Teachers.

On October 11th there was an interesting discussion on the position of unemployed teachers at the meeting of the London County Council. Mr. Walter Reynolds stated that on the suggestion of Mr. Sidney Webb, the Council entered, in 1902, on a scheme under which a large number of young people were induced to train as school teachers, the training being authorised by the Council, and paid for out of the rates. These young people have now equipped themselves as teachers, with the result, as Mr. George Lansbury said, that "at that moment the Council had at its doorstep hundreds of people whom they had trained, and for whom they had absolutely no employment." The two remedies which seemed to suggest themselves to the Council were, first of all, the proposal to reduce the size of the classes which on an average contained 45·2 scholars, and secondly that, as there were some fifty thousand uncertificated teachers in the elementary schools of the country, the Board of Education should insist upon the dismissal of some of these, and the employment in their stead of duly certificated teachers, a remedy which would not remove the evil, but would simply change its victims.

We can learn from this scheme of Mr. Sidney Webb that it is a very unwise and a very cruel policy to influence and interfere with the natural course of employment by subsidising training for any special calling by public authority. The actual result of this experiment shows that Mr. Webb's scheme was absolutely mistaken and unsound. Nothing more need be said about it. Over against these narrow views about looking after the interest of one class and disregarding the interests of all, there is the broad and universal fact that employment for teachers, doctors, builders, tailors, and engineers depends absolutely on the employment and prosperity of their patrons and customers. The idea that employment can be increased by training, that the race can be elevated by training, while the trained persons are deprived of the scope and ground on which to exercise their native and acquired abilities is utterly false.

### Burden of the Rates.

Mr. W. Peter Rylands, a Director of the Pearson & Knowles Coal and Iron Co., Ltd., Warrington, speaking at the annual meeting of shareholders on September 22nd, said that during the past year they had paid in rates the sum of £13,000, and in taxes something over £4,000, before they were allowed to arrive at profits for the year. Mr. Rylands took the opportunity to refer to the "insidious campaign in favour of Socialism," and to the preference



which foreign competitors enjoyed because they had not to contribute to the rates. These are cheap arguments, or appeals to prejudice, for a business man to make at a business meeting. If Mr. Rylands had any intelligent desire to safeguard the interests of his company permanently he would turn his attention seriously to the questions of rates and mineral royalties.

#### Wrong Methods of Encouraging Industry at Nottingham.

The Nottingham and Derbyshire Merchants' and Traders' Association petitioned the City Council on September 3rd against the Mayor's scheme to promote the establishment of lace factories in the city. Although they regarded it as important to inquire why modern lace factories are built outside rather than inside the city limits, they thought that all industries should be treated in the same way. The Mayor stated that he had received many letters from lace manufacturers of the city thoroughly agreeing with his proposals. "His idea was not that the municipality should own factories, but that it should provide vacant pieces of land it possesses as sites, and if necessary, provide capital at moderate interest to private persons who would build really up-to-date factories."

This is another case of a municipality being asked to mend the china which it is engaged in breaking. High rates and high prices for land are the cause of factories leaving the cities. The Taxation of Land Values would relieve the factories of the burden of rates, and would provide all the available sites at the cheapest possible rate. That is all that the mill-owners go to the outlying districts to obtain. If the Mayor and Council of Nottingham can provide them with these things, they may cease to worry about the provision of capital.

#### Land Values in Berlin.

According to the *PALL MALL GAZETTE* of September 29th, the historic Tempelhofer Feld has been sold, and a great fight is going on in the German Press. "Never again will the picked soldiers of Germany parade before their Emperor on those grounds; never again will the Emperor lead them back through Berlin amidst the plaudits of his admiring subjects, after the parade is over." Berlin has grown round about the field, and it is now in demand for the building of houses. In 1820 it was purchased by the Army Council for £4,000. It has now been purchased by the little community of Tempelhof for £3,600,000, an increase of £3,596,000 within 90 years. Who is the "freebooter" here?

#### "Unionist Forward Movement"—The weak-kneed policy of Stalwarts.

Just before Mr. Balfour's Meeting in Edinburgh on October 7th, the young Tories met in London to formulate the policy of the new "Reveille" movement. Lord Willoughby de Broke said this policy was to attack Radicalism all along the line, and to expose the Socialism to which it is so closely wedded. The programme was set forth under the following five heads:—

1. DEFENCE.—Maintenance of the supremacy of the Navy and an adequate Army. The naval programme to be completed, if necessary, by a naval loan.
2. TRADE REFORM.—A scientific tariff to be framed for the defence of British industries against unfair foreign competition, coupled with a scheme of industrial insurance.
3. EMPIRE UNION.—Imperial Preference for the establishment of trade partnership throughout the Empire to be immediately initiated.
4. LAND REFORM.—Small ownership for which facilities may be granted to working men to purchase land on easy terms, with the assistance of Government credit.
5. POOR LAW REFORM to meet modern conditions.

This programme has all the marks of old age and decay about it. In spite of the diffuse efforts of the Tories, however, the political issue has been narrowed down to questions of taxation and land tenure, and we attribute those spasmodic flights to the fact that they are getting the worst of it on this ground.

#### An Object Lesson from Stepney—From £112 to £30,000.

The story of the rise in value of the Stepney Estate of the Mercers' Company, a densely-populated area of some seventy-five acres, let at a nominal rent for agricultural purposes in the sixteenth century, reads like a romance. To-day it yields in ground rents £30,000 a year, though development only began when the nineteenth century had entered on its first decade. The land, along with another portion in Buckingham, was left in 1518 by Colet to the Mercers' Company in trust for the foundation of St. Paul's School. At the time the total rent roll of the estate was £122 0s. 11d., which by 1880 had grown to about £12,000 a year. Of this only £3,000 was yielded by the farm lands in Buckingham. To-day the total yield is over £30,000 a year, though rents from the Buckingham farms are less than they were in 1880. The rise in value since 1880 has been brought about by the falling-in of leases, and the consequent transformation of ground rents of £1 per plot into rack rents of between £16 and £18 per house. And the process will continue, for other sixteen years have to elapse before the company will have reacquired the whole of the estate. At present it is understood that about £30,000 per annum is being divided between the boys' and girls' schools of St. Paul's, in the proportion of two-thirds to the former and one-third to the latter, but much of the property is in an unsatisfactory character, and with this in view all excess of income over £30,000 is being accumulated to form a sinking fund for a general scheme of improvement that cannot long be delayed.

The *ESTATES GAZETTE* of September 3rd told this interesting story about the eastern district of London. It is not often we get comparative figures extending so far back as they do in this case. It is an eloquent story of what landlordism means, showing how the growth of a great city carries with it relationships between man and man that tend to become more unequal and unjust, when based on private property in land. That densely populated area in Stepney which at one time played an insignificant part in our national life, now turns over from one set of people who are overworked to another set who have no moral title to it, the vast sum of £30,000 a year. This is an important factor in the history of London which accounts for many repugnant features of the great city's life.

#### The Land Problem in Italy.

Torre Annunziata, a town of 25,000 inhabitants at the foot of Vesuvius, has proclaimed a general strike as a protest against the exorbitant rents charged by the landlords. Twenty strikes have been declared there during the last four years resulting in a victory for the strikers, but each time the landlords have seized the occasion to raise the wage-earners' rents, though the dwelling-houses are unsurpassed in all Italy for their filthy and insanitary condition. Now with a big rise in food prices the townsfolk refuse to pay the rent, and have risen *en masse* demanding thirty per cent. reduction. They have covered the doors, windows and balconies of the houses with flaring posters, on which are inscribed the words, "Down with the bailiffs," "Death to the landlords."

This report appeared in the *DAILY CHRONICLE* of Oct. 22nd. A few days ago the *TIMES* had a long article describing the visit of the Italian Prime Minister to Naples, in order to inspect the wretched housing conditions which amounted to a public scandal.

### "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.*

### THE VALUATION AND ITS PROMISE.

It is impossible to catch all the marks of growth that attend the present movement towards freedom. Like the spreading of light with the dawn, like the coming in of spring, like the return of health, this movement grows—silently, steadily, joyously, even amidst strife. Progress is taking place in deep and hidden ways no less than in those that are open and visible. In spite of comparisons with certain things that have occurred in the past, nothing like this has ever happened in British history, or in the world's history. Form IV. is in many respects like other schedules that have been issued by the Commissioners of Inland Revenue. In one respect it is quite unlike them. Behind it there is the weight of a principle that extends through every part of life, touching and moving human feelings and reason in a marvellous way.

Men have been wronged by landlordism; they have been crushed beneath its weight for centuries, for thousands of years, and now a growing number see and feel that the end of this oppression is in sight. The valuation has only touched landlordism, and already it is sore and uneasy. One by one the victims of this system will recognise valuation as their friend and liberator; in a few years millions will recognise it. Lord Hugh Cecil referred to the Budget last year as "a rehearsal of the Day of Judgment." He protested against this rehearsal, but as the Budget settles down to work, the people take a keener and more approving interest in it. They have no objection to the anticipation of the day of judgment, to the change in its date from the first ages of eternity to the present years of time; they have no objection to hastening the advent of all those fruits of righteousness and peace that are said to wait on the holding of that great and searching inquiry. They know they have nothing to lose, and they are possessed by a shrewd and intelligent conviction that they have much to gain, from certain questions asked with authority and purpose. As this day of judgment, this year of valuation, wears on, as it comes round again and again, some dark and criminal policies will be revealed. The unpardonable sin and folly of allowing landlordism to ride with its heavy hoofs over industry, over men and women, to rack rents out

of their life's blood, to shut up land against their labour, the equally sinful and foolish policy of taxing houses and food, will become apparent. These policies, noisy and subtle now in their own defence, will be identified as the causes of innumerable evils under which men suffer. They will be convicted, silenced and damned.

There should be no mistake. The principle of the Budget makes the widest and strongest appeal to the country. The basis of that appeal is the universal experience of the people. Apart from the fact that there is not one reasonable argument against a single tax on land values for the purpose of raising an amount equal to all our present revenue, there is the reasonable impatience of the country with the present, wretched conditions. If we succeed in yoking this sentiment in the country to the machinery of valuation, most of our great hopes may be realised within a few years. Events are full of promise. Mr. Lloyd George, in his City Temple speech, discussed in a serious manner the supreme problem of poverty. He did not suggest a remedy, but he suggested where the root of the mischief lay. This is a great step in advance. The impression made by the speech more than justifies its deliverance. It justifies the serious discussion of the same subject on the same lines by every wise politician. We have been told that this question does not interest many people, that it is necessary to display an interest in some twenty questions which as many sections of the community regard as the most important. We can now apply the test of experience to these statements. It is now eighteen months since the Budget was introduced, and what other policies have ever provided so much genuine material for humorous and serious discussion? What other policy has maintained and increased the interest of the people, or made them feel that it was but the beginning of a new and great movement which would give them more and more satisfaction as it proceeded?

Just as this is the policy to revive and consolidate the forces of progress, so is it the policy to confound and demoralise the forces of conservatism and reaction. It is impossible to read the speeches of extreme Unionist speakers, or the articles in extreme Unionist papers, without pity as well as amusement. There is a stern tug-of-war on between the forces of progress and the forces of reaction. The former, well on the winning side of the line, sit firm and easy on the solid ground which the Budget has prepared for them; the latter hop on and off every piece of demagogic policy which is left for them to take up. Now it is payment of members, now federal home rule, and now land for small owners. In their despair they quarrel among themselves about every one of them. Not one of them, not all



of them together, can compare with the simple valuation of land in its power of appeal to the country.

Therefore, let us hold to this policy; let us develop it. The valuation is full of possibilities still undiscovered by its administrators and by the mass of the people. In itself it provides the means of restraining and destroying the encroaching and fatal power of landlordism. Then there is the question of taxation. Mr. Ure has been charged with being a Single Taxer, and he has made it plain that he is not. Mr. Ure is perfectly right and perfectly justified in doing this. But we are Single Taxers. We believe that our land and tax laws are utterly perverse, utterly contrary to every sound and natural principle, and, as a matter of immediate practical politics, we demand that every penny of revenue to be raised shall be raised on the basis of land value. There are those who think that some deserving members of the community are indirectly benefited or sheltered by taxes on food, houses and incomes, that some are benefited by the withholding of land. Industry, industrious men, are tied up under landlords by restrictions, leases and contracts of various kinds. There are those who believe that there is a sanctity about those contracts which must be respected. There will be none in the day of judgment, when it is fully come. In a community which depends on industry—and there is no community that does not—a contract which interferes with industry is the opposite of sacred. The moment it ceases to be consistent with the interests of industry its sanctity is gone. Under the present laws contracts take the first place and industry the second. All that will be altered by the Valuation. The beneficiaries of the contracts, who fondly believe that they are supported by the contracts, live on bread and the other fruits of the industry which they do so much to destroy. If the contracts are so essential, let them eat them, let them clothe and house themselves in them.

The Valuation is a revolution. No revolution was ever so necessary. Here is a recent and typical example of what is done in the name of business, and of what must be undone. THE ESTATES GAZETTE of October 22nd had a short article on "Housing in Yorkshire Mining Districts." In the Hemsworth District to the south-east of Wakefield the rapid development of coal mining has given rise to a house famine. The medical officer of the district "reported that in some cases sixteen and seventeen adults had to live in the same house, a small miner's cottage we presume, and the result has been in at least one instance the outbreak of enteric fever." The GAZETTE goes on to support the perpetuation of this policy. "Once a mine," it says, "is exhausted or abandoned, the village that housed its workmen becomes worse than valueless, and it is therefore only to be expected that whoever erects miners' habitations will hesitate to adopt any plans adding seriously to their cost, and absolutely no compulsion whatever can be applied to the owner of a mine or a factory to compel him to house the hands for whom he provides the means of livelihood. . . . When one is building not for an age, but for a single genera-

tion of thirty years or so, . . . it is difficult indeed to coax capitalists into finding funds for ideal garden suburbs."

This is the view which governs "business" policy in these matters to-day. It will be noticed that the landlord, the mineral rents and royalties, are altogether left out of this view. The life of the mine may be short or long, but they are to be paid in full. Not a pennyworth of coal will come out of the mine without the labour of the miners, but they are to live seventeen in a house, while the landlord may have seven castles, several of which may have as much accommodation as a mining village. Business is to be facilitated by overcrowding the men, who are the very bones and marrow of business, by housing them as pigs are housed, by engendering outbreaks of enteric fever! Is it not time that we had a day of judgment? Let the Valuation see to these things, let rents and royalties wait until the men who produce everything are made secure. Let industry, as it is the first thing, take the first place. This is the revolution.

J. O.

### OUR OLD BROWN MOTHER.

Whatever its faults may be, Form IV. has succeeded in converting Great Britain into a debating class on the eternal Land Question. Even newspapers mainly concerned with the speculating and gambling enterprises of the privileged and "investing" classes, have not escaped the infection. Hence, we find in what claims to be "London's Leading Finance Paper," THE FINANCIAL NEWS of October 10th, an interesting, even a misleading article on the Land Question, summarising the outstanding processes to which English land has been subjected during the last thousand years or so.

The writer prefaces his sketch with the following poetic story:—

When Brutus went with his two cousins to the Oracle at Delphi they asked which of them should obtain the chief power at Rome. The Oracle replied that, "he who should first kiss his mother" was the fortunate man. The cousins hastened home to compete for the auspicious maternal embrace; but Brutus feigned to stumble, and kissed the Old Brown Mother of us all—the land. From the ground our physical frame is formed and from its produce nourished. To the open land we go for health, when work and weariness have sapped our vigour; and to the Old Brown Mother's breast we all return, when life's long hurly-burly ends at last.

The writer then alludes to the fact that it is now some "eight hundred and forty-four years since a little army of Englishmen entrenched themselves upon the field of Hastings to defend their Old Brown Mother from the Norman vultures." The Normans were victorious; hence a few years later found William the Conqueror hard at work upon his Land Programme—drawing up his Form IV., known in history as the Domesday Book—upon which, the author is pleased to affirm, "the current Government scheme of land valuation is modelled." "The enquiry," he continues, "was as severe and as relentless as that which England is about to undergo." And yet he himself reveals the essential difference between the two enquiries when he quotes from a contemporary English chronicler as follows:—"It is shame to tell what he (William the Conqueror) thought it no shame to do. Ox nor cow nor swine was left that was not set down upon his writ"—his Form IV. The modern enquiry does not concern itself with the individual property or live-stock which the holder may have upon the land.

Henry the VIII's Land Policy—his Form IV.—is then briefly considered by our writer. About one third of the land of England had passed into the hands of religious houses, a portion of the revenue of which was certainly used for some public purpose. That there were abuses, he frankly admits, "no sane critic of monastic institutions will deny." But, as he well says, "the remedy lay in reform, and, where there was irremediable wrong, in the transfer of monastic lands from their original public purpose to some other equally national advantage." Such a remedy, however, was quite beyond the purview of the rapacious aristocracy—which our author would have us believe was a bureaucracy—of the Tudor Court. And so "the immense monastic properties—a public inheritance passed into the hands, not of the nation, but of the Tudor officials and their satellites." He sums up the results on the masses of the people of Henry VIII's Land Policy in the following true words:—"Thrust apart from the Old Brown Mother who had fed them, Englishmen by the thousand roamed the country in search of food. They asked for land, for work, for food. The Tudor officials replied with the chain, the branding-iron, and the gallows. Finally, in 1603, the Elizabethan Poor Law was enacted, and the responsibility for the maintenance of the destitute Englishman was placed, not upon those who had seized his land and caused his poverty, but upon the nation."

The post-Restoration Land Policy was devoted to two purposes: to enfranchise land-holding from the old Feudal Dues, imposing in their stead taxation upon the food, drink, clothing, earnings and industry of the landless masses of the people; and, to Enclosure Acts. To use the words of our writer:—

When the Civil War and the revolution had passed away it was discovered that the Tudor confiscation had not been thoroughly done. The common lands remained the property of the people. This was a state of things that could not possibly be tolerated. The reign of George I. saw the commencement of the enclosure of 'waste' lands—not for the benefit of the nation, but for the private enrichment of those who had 'influence.' . . . The late Mr. Fawcett estimated that up to 1845 no less than 7,000,000 acres was the aggregate of Grab III. To drive the labourer's cow off the common lands and to divert 7,000,000 acres of public property was the feat accomplished by the land enclosure 'commissioners.' Early in the nineteenth century, as a result of this and other causes, the landless labourer was left to face the problem presented by a wage of 7s. a week with the 4 lb. loaf at 2s.

It is amongst such Land Policies that the writer in THE FINANCIAL NEWS ventures to class the Land Policy of 1909, which calls for the filling up of Form IV., and which not only promises to reveal to the nation the capital or selling value of their natural inheritance—their Old Brown Mother—but also to appropriate at least a portion thereof for the joint and common benefit of the Nation as a whole. But such a contention is only likely to deceive and influence those who wish to be deceived. The Land Policy of 1909 is not, as he contends, "to send our Old Brown Mother into captivity," but to redeem her from captivity. It is not true, as he contends, that "under the Government Scheme the Nation's Land will become the permanent endowment of the official class, as a class." To-day it is the permanent endowment of the landed class, as a class. The Government scheme, when carried to its logical conclusion, as it will be, will make it the permanent endowment of the whole nation, to whom, according to equity, reason, and constitutional law it rightfully belongs. When the people come to understand the scheme, they will endorse it, and, as he advised, will emphatically resist any endeavour "to see the Old Brown Mother sent into captivity again."

L. H. B.

## LANDLORDISM IN ULTIMA THULE.

Orkney and Shetland were colonised before the tenth century of our era by Vikings, who brought with them the land system current throughout Scandinavia. Thus the islands were peopled by an amphibious race of Udallers or yeomen, whose mainstay was fishing, eked out by the produce of rent-free holdings. Extensive common lands, termed *Scats*, furnished abundant peat for fuel, besides pasturage for their tiny ponies, and sheep identical with the wild variety still found in Scandinavia. Justice was administered by *Foudes*, or magistrates, elected annually by the Udallers, who also met periodically to try grave offences.

The golden age of Ultima Thule ended when the islands were bestowed on King James III. of Scotland with his bride, the Princess of Denmark; the King of that ilk stipulating that his erstwhile subjects should retain all their own laws and customs inviolate. Regardless of their plighted troth, the Scottish Kings imposed feudalism on Orkney and Shetland, and it was then a hollow sham. The ancient nexus, which linked lord and vassal in bonds of mutual help, had been destroyed by commercialism, which grew stronger after the Reformation. Under its influence the nobles' one thought was to screw as much as possible out of their tenants, and lavish the result on ostentation.

Ultima Thule was handed over to a gang of harpies the worst of whom belonged to a spurious branch of the royal house: Mary Queen of Scots' half-brother, "Lord" Robert Stewart, Abbot of Holyrood, was created Earl of Orkney, and became feudal overlord of the whole archipelago. He brought with him a horde of greedy followers, who were quartered on the unhappy population; Udallers were converted into tenants-at-will; the local measures by which they rated the amount of rent paid in kind were illegally enhanced. If Earl Robert chastised the islanders with whips, his son Patrick, known as the "Scourge of Orkney," employed scorpions. He built splendid residences at Kirkwall and Scalloway with forced labour, confiscated Udal tenures wholesale, and found willing agents in the *Foudes*, whose nomination he usurped. At length the wicked Earl Patrick paid a penalty for his innumerable crimes on the scaffold at Edinburgh; but the evil that he did lived after him. A machinery of oppression was set in motion and is working at the present day. By dint of bogus royal grants, and charters obtained by bribery, the islands fell under the thrall of a knot of lairds, who pursued the policy of confiscation inaugurated by Earls Robert and Patrick. In many cases Udallers were induced to sell their birth-right for a small cash payment, on an undertaking that they should not be disturbed during their life-time; in others recourse was had to downright fraud. For instance, a Udaller of Unst was invited by his laird to supper, plied with whisky, and made to sign a conveyance of his holding from which his daughters were ruthlessly ejected. Commons or *Scats* were appropriated wholesale, sometimes by legal means, often at the laird's own sweet will.

Then came a time when "improving" landlords throughout the north of Scotland considered that sheep would pay them better than crofters. Evictions in Sutherland and Ross-shire deprived Scotland of her sturdiest sons, and converted their farms into sheep-runs, grouse moors, or deer forests. This unpatriotic example was followed by the lairds of Ultima Thule. The fertile island of Fetlar was almost depopulated by its owner; from Burrarfeith in Unst, 29 families were ejected. Every knoll and valley in the island is studded with ruined farmhouses, homes of a vanished race. Great Britain is the poorer by its disappearance.

Shetlanders are intrepid seamen. The race, indeed, exhibits many of the best characteristics of the Celtic and



Scandinavian stocks. The men of Shetland and Orkney are industrious and warm-hearted; nor has Calvinism succeeded in killing their inborn sense of humour. The stranger is made welcome at the humblest croft though it is often as miserable as the Irish cabins of last century. Herrings have returned to the islands; but the men who should have reaped the harvest of the sea have fled to Canada. The women-folk who remain card and spin the fleece from the little sheep, which they knit into exquisite fabrics, resembling lace rather than woollen goods. Owing to the enclosure of commons and the introduction of black-faced sheep from Scotland, the native variety is giving up the struggle for life. In a decade or two Shetland knitting will be a lost art.

Every visitor to Ultima Thule whose judgment is not warped by class prejudice will admit that security of tenure with agricultural co-operation would convert Shetland into a garden. Some of the crofts are already miracles of successful industry, yielding heavy crops of potatoes and oats to spade cultivation. There are rich valleys lying desolate which would support hundreds of families in comfort. The islanders' most pressing need is land enough to occupy their enforced leisure while the sea is too rough for their little craft, and common rights for their sheep and ponies.

FRANCIS H. SKRINE.

## HERE AND THERE.

He was afraid that if political things went on as at present the land taxes would go on, and Form IV. would go on. The policy of the Conservative Party, he had confidence in saying, would be to repeal these taxes, dismiss the valuers, and tear up every shred of paper connected with Form IV. (Applause).—Mr. R. A. Sanders, M.P., at Bridgwater, October 3rd.

Mr. P. MacNaughton, Edinburgh, speaking at the Town Planning Conference on October 11th, said:—

The ideal was to have as much light and air as possible for the inhabitants of a great city. Before they could obtain those they required to get land cheap, and that difficulty was almost insurmountable.

Mr. MacNaughton should spend an hour in considering what the Taxation of Land Values would do with that difficulty.

In a small pamphlet on "Hints on Filling up the New Forms," Mr. Arthur W. Brackett, F.S.I. (Messrs. William Brackett and Sons), gives the following formula for ascertaining assessable site value:—Let  $g$  equal gross value;  $f$  equal full site value;  $t$  equal total value; and  $a$  equal assessable site value; then  $a = t - (g - f)$ . He adds that "it would apply to most urban properties, but further deductions are allowed for capital expenditure, &c., in certain cases."

Readers who desire to become fully acquainted with the proposals and the exciting and delusive language of the Committee on the Taxation of Land Values should obtain from the secretary, at Broad Sanctuary Chambers, 20, Tothill Street, Westminster, a batch of their pamphlets and leaflets. This precious literature is full of the most grotesque falsehoods in relation to land-owners, and the most specious attempts to enlist the support of tenant-farmers and labourers by unscrupulous misrepresentations.—"A Small Landowner," in THE LAND AGENTS' RECORD.

We cannot see that the policy of the Directors of the Company in developing the passenger traffic in the zone close in to London is justifiable. The public in the Company's residential district near London is not really benefited by the excellent and cheap all-night service of trains provided, since what the public gains by cheap transportation it loses in the extra cost of living caused by the higher rentals which this very cheap all-night service has brought about. And the better and cheaper the railway makes the service the higher the rents will rise, thus benefiting neither the railway nor the public, but only the landlords.—(From the ECONOMIST, October 8th.)

Mr. F. H. Fawkes, replying to a question for the Small Holdings Committee at a meeting of the West Riding County Council on October 12th, said that if they went to a certain place and enquired about the land, the price immediately went up.

Earl de la Warr has written to his tenants intimating that he intends to sell the greater part of his Buckhurst Estate. He gives the tenants the first offer of purchasing the farms. The estate has been in the possession of the Sackville family since the time of William the Conqueror.

The Welsh Committee for the Taxation of Land Values are doing effective work. They have a powerful ally in the SOUTH WALES DAILY NEWS. In the issue of October 11th a clever and racy letter on "Form IV," by W. Beddoe Rees, the honorary secretary of the Committee, appeared.

The Budget had been accepted as any quack medicine would be if it were advertised sufficiently, only it had been advertised under a wrong name. (Laughter.)

It was advertised as a healing remedy, but should have been advertised as a blister. (Laughter and applause).—J. G. Butcher, K.C., M.P., at York.

"It is both obvious and uncontradicted that the nationalisation of the land, the forcible distribution of wealth, coupled with the destruction of the political power of those who have a real and permanent stake in the welfare of the country—these are the ultimate objects of the small but determined and relentless group who have gained such a notable victory in placing the valuation clauses of the Finance Act upon the Statute Book."—THE FIELD, September 17th, 1910.

At a meeting of the North Riding Education Committee, held on October 11th, during the discussion concerning the purchase of land for a school, Mr. E. R. Turton suggested a sporting offer to the owner: he said no doubt the owner, like many others, had received Form 4. In their offer the Committee might arrange to give the gentleman exactly the same amount per acre that he had put down as site value on Form 4. If it was in excess of the sum already recommended, then the Committee must be prepared to pay it; if, on the other hand, Form 4 showed less than that amount, then the ratepayers should have the right of that advantage.

At a recent meeting of the Spalding Rural District Council, when applications were received from Parish Councils for the adoption of the Housing Act, the Rev. W. M. Benson, Vicar of Deeping St. Nicholas, said that in his parish, if cottages could be obtained, they had at least twelve young men who would marry at once. As it was they were leaving for the towns, and a scarcity of labour resulted.

Who were the instigators of these taxes? They were a body called the United Committee for the Taxation of Land Values, and practically the whole of its income was derived from Mr. Joseph Fels, who was not even a British subject, but an American millionaire who imported naptha soap free of duty into this country. (Laughter and cheers.) It was Mr. Fels's money that had brought these taxes upon the country. Mr. Fels was giving the Committee £5,000 a year for five years, and so far as he could see the Committee had an income not much larger than £7,000 a year.—Mr. E. G. Pretyman, M.P., at York, Oct. 18th.

Mr. Stanley Johnson, the Unionist candidate at Walthamstow, was heckled on October 18th about the taxes on Land Values. He said he objected to them, but would not advocate their repeal.

Heckler: What about the Land Union?

Mr. Johnson: I don't know anything about the Land Union. I am not connected with them. I don't want them in Walthamstow, and I'll see that I don't have them.

It is as well, said the TIMES correspondent, to recognize that a campaign against the Land Taxes would not help Mr. Johnson at the present juncture.—WESTMINSTER GAZETTE.

Australia is prosperous. Points for investors. British investors are invited to inquire into Australia's rate of development, and to consider the dividends paid to enterprise and investment.

Australia offers sound opportunities in Pastoral and Agricultural land, in Mines, and in Manufactures.

The country is vast and new. It breeds money quickly. Local markets are expanding. Exports are rapidly growing. Make inquiries about the Commonwealth.

This is an advertisement inserted in the TIMES by the High Commissioner for Australia, and illustrates another aspect of the immigration question.

## PUBLIC AND PRIVATE INTERESTS.

### Withholding Land required for a School.

At the monthly meeting of the Lochgilphead School Board, on 3rd September, a letter was read from the agents of the superior, or ground-landlord, of a piece of ground required for the erection of a school, intimating that their client would not agree to the plans submitted, nor consent to the sale of the land by the present feuar, or lessee. The ground of refusal was that the ratepayers were not unanimous on the question and it was suggested the Board should resign. It was decided to acquire the ground under statutory powers. This action of the landowner reminds us of the Lansdowne amendment to the Finance Bill of 1909, "referring it to the people."

### Loss on Hollesley Bay Labour Colony.

At a meeting of the Central (Unemployed) Body for London at the Guildhall on October 7th, the Rev. J. H. Anderson (vice-chairman) presiding, Mr. G. S. Elliott criticised the accounts of the Hollesley Bay Colony recommended for adoption by the Working Colonies Committee.

He called attention to the fact that, according to the balance-sheet, there was a loss of £76,976, in addition to which credit was given for nearly £7,000 on improved value of estate. This latter item he disagreed with, contending that such an increase did not in reality exist. He maintained that in no single case had a man benefited by a holiday at the Hollesley Bay Colony, for the support of which some one had to pay on an average £17,000 a year. Would it not have been much better, he asked, to leave the matter in the hands of the Poor Law authority? Such gross extravagance and useless expenditure should be brought before the attention of the Body and the outside public, and it was time that some of those who represented the ratepayers should say that the sooner the Unemployed Bodies were wiped out the better for the poor and the taxpayers.

Mr. J. Bussey said that Mr. Elliott did not apparently appreciate the immense amount of money paid out to the men and their families, and the general expense of the upkeep of the colony. He maintained that the land values of the district had gone up.

Mr. L. Phillips declared that Mr. Burns would not allow them to extend the labour colony at Hollesley Bay, as they had wished to do, and they therefore had to do the best they could in the circumstances.

On the report of the Women's Work Committee it was stated by Mr. Mumford that the cost of each woman employed by this committee was £250 per annum, which was, he considered, a very extravagant way of trying to provide assistance.

### Price of Farm Land in Wales.

At a sale of land held at Llandrindod Wells on October 12th, a piece of meadow extending to 9 acres 8 poles known as Tynllan was put up at £400 and finally reached £710. Another field containing 1 acre 2 roods 8 poles of meadow land started at £50 and sold at £100. A third field containing 2 acres 16 poles was commenced at £100 and sold at £140.

### High Price for Land for Yorkshire School.

At a meeting of the North Riding Education Committee, held at the County Hall, Northallerton on October 11th, the School Attendance Sub-Committee recommended that, subject to the approval of the Board of Education to the site and the sanction of the Local Government Board to the necessary loan, three-quarters of an acre of land adjoining the west of the Cargo Fleet Lawson Council Schools be purchased at the price of 6s. 6d. per square yard, or £1,573 an acre.

Mr. E. R. Turton moved that the recommendation be referred

back with an instruction to the Committee not to pay a larger sum than 6s. per square yard.

Canon Hartley seconded.

Canon Lawson remarked that the adoption of the amendment would place the Committee in a cleft stick. The owner of the land first stated that his price would be 8s. 6d. per square yard. The Committee offered 5s. 6d. in the first instance, this being advanced to 6s. and then 6s. 6d. He did not think they would be able to get any further reduction, and if they did not accept the present offer he was afraid they would be in a cleft stick.

Mr. Turton said that possibly they might not be able to carry it any further, and with the consent of Canon Hartley he withdrew his amendment, and the minutes were adopted.

### A high price for Hampshire gravel land.

According to the DAILY CHRONICLE of October 1st at a meeting of the Basingstoke Rural District Council on the previous day, the question of the price to be paid for permission to dig gravel on land belonging to Lord Bolton, was discussed. The Council wanted permission to work half an acre for gravel on a farm at Weston Patrick, a little place right off the track of population. Similar land near by is let at about 8 shillings an acre and similar land adjoining was sold by auction some time ago at £9 an acre. To one large landowner the council have been in the habit of paying 3d. a yard for a similar privilege, whilst to others they have paid 6d. But as it is now absolutely impossible to get the gravel elsewhere in the neighbourhood they offered Lord Bolton 9d. But Lord Bolton says he cannot accept less than 1s. a yard for the privilege—which is equivalent to £360 an acre for the freehold—and even then the council must compensate the present tenant for the loss of the grazing value of the half-acre for three years. Under these circumstances the council on the advice of the chairman, unanimously decided to apply to the county magistrates to fix the price as they have power to do under the Highways Act of 1835.

### Ducal Food Tariffs.

Speaking on September 19th before the West Southwark Liberal Association at Blackfriars Road, according to the MORNING LEADER, Alderman R. W. Bowers pointed out the monopoly enjoyed by the Duke of Bedford in collecting tolls at Covent Garden Market under an Act of 1823. The Duke's agents took a toll of from a halfpenny to fourpence on every sieve or bushel of fruit, vegetables, and flowers. Apples, plums, peaches, gooseberries, apricots, and currants were subjected to a halfpenny toll per sieve; carrots, a toll of 1s. 6d. per dozen bunches; and oranges, 4d. a chest and 2d. a box. The Duke took about £500 a day from these tolls, which Alderman Bowers maintained was a legalised tariff on the foodstuffs of the people, who had helped to increase the value of the Duke's land.

### High Rates in Poplar.

On October 13th, Mr. Geo. Lansbury moved a resolution at the meeting of the Poplar Borough Council requesting the local members of Parliament to bring to the notice of the Government, the heavy rates prevailing in Poplar. For the current year the rate is 12s. 4d. in the £. Mr. Lansbury called for reform in local taxation so far as incidence of the poor rate was concerned.

### The Duke's grip on Eastbourne.

According to the TIMES of September 30th at a vestry meeting held at Eastbourne to consider the purchase of seven acres of land for use as a burial ground near the Ocklynge Cemetery, it was stated that the price asked by the Duke of Devonshire, the owner of the land, was £12,500, or £1,785 an acre, and that 17 years ago ten acres of the adjacent land were secured for £7,000 or £700 an acre. Since that time the ground which it was proposed to acquire had been laid out for building purposes. The duke was said to be of opinion that it was not desirable to extend the cemetery; but if the inhabitants generally were in favour of that course he had promised to reconsider the matter. A resolution was passed declaring it to be desirable to purchase land for the enlargement of the cemetery.

### Cheshire Farm Land.

£56 per acre was realized for Cheshire dairy farms at Chester on October 15th, when Messrs. Frank Lloyd and Sons sold some outlying portions of the Aldersey Hall estate, belonging to Mr. Hugh Aldersey. Gosland Green Farm, Bunbury, consisting of 149½ acres, was sold to Mr. Cummings for £8,500; Newton Farm, Tattenhall, consisting of 90 acres odd, to Mr. R. Weaver, Carden, for £4,800; and Newton House Farm, Tattenhall, 53 acres odd, to Mr. Evans, farmer, Gates Heath, for £3,000.—TIMES, Oct. 17th.



**Price of Land.**

Owing to the high prices ruling at the present time in Nottinghamshire for agricultural land the Dowager Countess of Carnarvon who owns many large estates in the district, has decided to sell a number of outlying farms, comprising altogether 1,100 acres. They include three farms and a few smaller lots at Kneeton and other land at Blackwell, Hucknall, Huthwaite, and Skegby. The auctioneers declare that there is a better demand for agricultural land at the present than for the past thirty years, and in spite of or in consequence of the financial policy of the Government, land in the district is fetching £5 to £10 an acre more than it did ten years ago. One well-known land auctioneer thinks that prices will continue to advance, and that other estates would probably be realised on the rising market. Several of Earl Manvers's outlying estates in the country are to be sold by auction early next year.—*MANCHESTER GUARDIAN*, October 3rd.

**Rating of Railway Property.**

The enormous amount paid annually in rates by the various English railways has long been recognized as a scandal by those who have studied the nature of these impositions, and compared the rates levied with the services rendered to the railways in exchange for the large payments made by them to the Local Authorities.

The Metropolitan Borough of St. Pancras offers a good opportunity for studying the question. The quinquennial valuation for this Borough shows that nearly one-fifth of the rateable value is derived from railway and other public undertakings, the amount coming under this heading being £361,504. Out of a total area of 2,604 acres, the land in the occupation of the railways amounts to 296 acres. The Midland Railway depots and stations occupy 117 acres, the Great Northern 69 acres, the London and North-Western 63 acres, and other railways (not included in the depots and stations) cover 47 acres. The highest assessment in the borough is that of the Midland Railway—£100,000—which figure includes the whole of the St. Pancras Station. The London and North-Western Railway (including Euston) is rated at £67,430; the Great Northern Railway Company (including King's Cross Station) is assessed at £47,610; the Metropolitan Railway (including King's Cross and Euston Square Stations) is assessed at £28,500; and the North London Railway at £8,626. Other railways which contribute to the rateable value of the borough are the City and South London and the Piccadilly Tubes.—*THE RAILWAY AND TRAVEL MONTHLY*, August.

**Liverpool, Price £450.**

Under this heading the *WESTMINSTER GAZETTE* of August 25th gives some interesting facts relating to the early history of Liverpool. On the death of Queen Elizabeth the Royal estates in Liverpool and neighbourhood passed into the hands of her successor, James I., who, in the second year of his reign, granted a new lease of the fee-farm of the town to Sir Richard Molyneux at the same rent as he had previously paid. In the same year Sir Richard Molyneux purchased the adjoining estate of Toxteth Park from William, Earl of Derby, for £1,100.

On the death of James I. the lordship of Liverpool passed into the hands of his son and successor (Charles I.), who was the last of the British Kings by whom it was held. He sold it, along with many hundreds of other manors or lordships, to raise money during his quarrels with his Parliaments. The sales were effected in the fourth year of his reign, and the following particulars are given in a deed which is preserved in the Rolls Chapel. The deed recites a loan of £222,897 2s., made by the Lord Mayor, commonalty, and citizens of London to James I., then recites a contract between Charles I. and the Lord Mayor, commonalty, and citizens for a further loan of £120,000, for which the King had granted certain property of the yearly value of £12,496 6s. 6d. A third contract is recited for a sum of £25,000 by the Lord Mayor and citizens, in consideration of all which the King makes over to trustees appointed by the citizens nearly 300 manors and estates, amongst them "all that our town and lordship of Litherpoll, in the aforesaid county of Lancaster, with every of their rights, members, and appurtenances."

Amongst the articles enumerated as included in the sale of Liverpool by the Crown are the ferry across the Mersey, the market tolls, the perquisites of the courts, all Customs, anchorage, and key-toll of the water of the Mersey aforesaid, and within the aforesaid town and lordship of Litherpoll, and all manorial, seigniorial, and regal rights then existing. The only thing reserved to the Crown was a yearly sum of £14 6s. 8d., which

was at that time payable by Sir Richard Molyneux, as the rent of the fee-farm.

The object of the Londoners in accepting this mass of landed property in payment of their loans to the King was to turn it into money. This they did, so far as Liverpool was concerned, about four years afterwards, by selling the town, manor, and lordship to the Right Hon. Richard, Lord Molyneux, Viscount Maryborough, the representative of the family which had held the fee-farm under the Crown since the reign of Henry VIII. The deed of sale to Lord Molyneux was enrolled in Chancery on January 29th, 1635. By this purchase the Molyneux family became possessors of all the manorial, seigniorial, and regal rights in the borough of Liverpool, subject only to a fixed yearly payment of £14 6s. 8d. to the Crown. That reserved rent they also subsequently bought, and thus became absolute possessors of the freehold estate. The price paid to the Londoners by Lord Molyneux was £450.

**The Value of Allotment Land.**

The Allotments and Small Holdings Association in the notes issued on October 10th, say that:—

In Elstree there is a demand for allotments. The land in the neighbourhood is rented at from 27s. 6d. to 35s. an acre. No land could be obtained by agreement although £70 an acre was offered for a certain plot of nine acres. The Surveyor to the Herts County Council valued this plot at £65 an acre, but the landlord asked £170 an acre. Compulsory proceedings for acquisition were taken and the arbitrator fixed the price at £127 10s. per acre.

**POLITICAL AND ECONOMIC DISCUSSION.****MR. BALFOUR AND THE LAND QUESTION.**

Speaking in Edinburgh on October 5th, Mr. A. J. Balfour said:—

It may be useful that I should say something upon a topic which has been for years very near my heart—the increase of freehold ownership. Now, let me say, in the first place, that in what I am going to lay before you I exclude altogether that special aspect of that problem presented by the Highlands and Islands. That is quite different from what may be called the general British problem; it is quite different even from the Irish problem. I am not going to say, except by way of passing reference, anything about the Irish question. I remember writing about eight months ago a letter for publication upon the Highlands question which embodied my present views and in which they were put forward, I hope, with clearness and with fulness. Those who wish to know them have only got to refer to that letter and they will see the considered judgment which at that time I laid before the northern portion of Scotland and from which I see no reason at all to retreat. I am talking about the larger problem, which is the only one really fitted for an occasion like this. The problem is at once a Scottish problem and an English problem, and it is not an Irish problem only because we have settled the Irish land question, and we Unionists have settled it in the direction of multiplication of freehold, or ownership. (Cheers.) We have given proof of our sincerity, which surely no other party has ever given. We have created freehold ownership on the largest scale ever known in this country; we are responsible for that great Act which has practically settled the Irish land question. I turn, therefore, to what I may call the British question, meaning the Lowland Scottish and the English. I am not going to argue it at length, but I am going to venture to lay down for your careful consideration a few propositions, with very little explanation or discussion, which I do beg everybody who is interested in this problem to take to heart. They represent at all events the results of the best thought that I could give it. I would say then, in the first place, that there is a fundamental difference between the British question and the Irish question. The Irish land system I believe to have been the worst the world has ever seen in any country in modern times. It was the worst before the Land Acts of 1871 and 1881; it remained the worst, and I am not sure that these evils were not aggravated by the Acts of 1871 and 1881. At all events, it was an intolerable system, for this simple reason, that one man owned the soil, another did all the permanent improvements on the soil, and you had therefore moral dual ownership before the Acts and legal dual ownership after

the Acts, and a state of things which seems to me to have no advantage whatever from any point of view. From the point of view of the landlord, from the point of view of the tenant, from the point of view of agriculture, from the point of view of the development of the industry of the country it was hopeless. That was the Irish problem; that is not the British problem. There is no dual ownership in England and the Lowlands of Scotland. There is a far better system. How does that system err? It does not err, in my judgment at least, because there are large landlords.

#### TOO FEW SMALL OWNERS.

I hope large landlords will remain. I believe it was only due to the fact that there are large landlords with a great tradition behind them that we have been able to get through the agricultural economical crisis of the last thirty years without any assistance from the Government, except the assistance of adding day by day to our rates and taxes. (Cheers and laughter.) The error of the British system is not that there are large landlords, but that there are too few small owners. And by a small owner, mark you, I do not mean necessarily a very small owner, what is called a peasant proprietor. We should like to see large farms owned in fee simple as well as plots of land ranging up, let us say, to 50 acres of agricultural land. I think there is room for all of them. The thing which I do not believe conduces very much to anybody's advantage are small landlords who are not occupiers. Large landlords who were not occupiers have shown themselves in the past—I think I may say it without fear of contradiction from those who know—as pioneers of agricultural investigation, as liberal contributors to the capital required to work the farms, as generous partners of their tenants in the working of the farms, and as patient bearers of the burden in taxation. But as far as my observation goes I do not think that small owners, either in villages or in the country, have shown, or from their position could show, themselves in the same advantageous light. I understand that the great urban landlords, whose case I am not going to touch on to-day, are the objects of special attack and abuse, in London at all events. I will not answer for the great towns of Scotland, but in London it would be acknowledged that in so far as there has been town planning at all it has been done by the great landlords; and if you want to find the worst forms of slum property or tumble-down cottage property or half-ruined property, you have to go to the small owner who is not occupier.

#### THE VALUE OF OWNERSHIP AND CO-OPERATION.

I do not greatly believe in the multiplication of small owners who are not occupiers. What I believe in is the multiplication of small owners who are occupiers—owners, it may be, of a large farm or small portions of land down to the minimum which can with advantage be dealt with by intensive cultivation by the hand work of a man and his family. That is, therefore, what I desire to see done. I wish to see all that is good in the present system preserved. I want to see an enormous change in addition to it by way of modification and addition. A great many tenant farmers quite rightly would prefer the position of tenant farmers under a landlord in whom they had confidence and with all the rights given to them of unexhausted improvements—they would prefer that and think it more pecuniarily advantageous than becoming the owner of their land, and it is so in many cases. It is not so in all cases. Let us have variety. Remember that the conditions of agriculture vary in every part of the country. Let us not lay down the case of the Irish system as if we knew the ideal form of agricultural land tenure and that no other form should prevail. Elasticity, variety—those are what we should aim at. But you never, in my judgment, will get small owners and small cultivators really to succeed unless in addition to being a small cultivator, with all the difficulties incident to being a small cultivator, you add two or three things. In the first place, you must make him the owner, with all the stimulus which ownership gives to hard work and all the certainty that every atom of work he puts into it will be an advantage to himself or to those who come after him; and in the second place, you must have on the whole, broadly speaking, some form of co-operation if you are to have a large number of small owners. We do not say that the man whose land is very happily placed and who is a man gifted himself with special aptitudes may not succeed in isolation. I am talking of the larger and broader issue. I say if you are to multiply these small owners you must have co-operation among them; and in the third place, I say that in order to produce that co-operation, and in order to enable

holdings to be purchased, in order to provide the necessary means by which they can be successfully carried on you must have in some shape or another, probably in many shapes, assistance. (Cheers.) You must have either Government assistance acting directly or Government assistance behind the land bank or Government assistance acting through the advice of a skilled Department. Government assistance you must have. But if you have it directly or through the machinery of the land banks or through help with technical advice, I do think it to be possible that we shall be able to add to our existing system that which is an immense strength agriculturally and socially to our whole rural system, namely, a vast addition to those who are interested not merely in the land in the abstract but in their own ownership of land—(cheers)—who have all the feelings with regard to the farm, be it small or be it large, which is theirs, on which their children have been born and brought up, to which they have devoted years of arduous labour and the fruits of which will go to them and not to another. I have enumerated three ways in which the Government ought to assist, and must assist, the creation of ownership—whether of the larger farmer or of the smaller farmer.

#### THE LORD ADVOCATE IN GLASGOW.

##### A GREAT MEETING.

On October 13th the Lord Advocate addressed a meeting in St. Andrew's Hall, Glasgow, described by the *GLASGOW HERALD* as "one of the largest which has been held in the hall." The meeting was held under the auspices of the Scottish Liberal Association, the Glasgow Liberal Council and the United Committee for the Taxation of Land Values. After discussing the constitutional issue, and Tariff Reform, Mr. Ure proceeded as follows:—

Let them not imagine because he had demonstrated the futility and the folly of Tariff Reform that he was going to ask them to accept Free Trade as a perfect cure. He was not. There was no fiscal system known under the sun which could afford a remedy for want of employment. He knew as well as they did that men who were able and willing to work were going about idle in Free Trade Britain just as in Protected Germany. So far as he was aware there was only one remedy for the suffering and privation which followed from unemployment—he meant insurance—(cheers)—and if they gave the Government a chance it was their intention to deal with that question on a scale never hitherto attempted. (Loud cheers.)

They all knew what the cure for unemployment was. It was a wider distribution of the wealth of the community. It was a large increase in the purchasing power of the whole community. Everyone knew what the cause was, but none knew how to effect a complete cure and how to aid in reducing unemployment. No thoughtful man had any doubt about it. They must open up freer access to the land of the country to those who were willing and capable of taking advantage of it. (Cheers.) In the ultimate analysis wealth was the result of the application of labour to the land. Wealth could only be created in the long run by giving free access to the labourer to the land. But they would ask quite fairly how freer access could be secured, how the Budget taxes could secure freer access, and some would ask how they justified the exceptional and peculiar taxation upon the land. Those were fair questions, and he would endeavour to answer them. He would only recite to them a few simple propositions which he had framed for his own use on the subject. Land might be made legitimately subject to peculiar and exceptional taxation, because it was the creation of nature; it came not from man but from man's Creator; because it was essential to man's existence, to man's production, and to man's exchange of his products with his brother man; because its value came solely and entirely from the community; because no part of its value came from anything which its owner did for it or spent upon it; and because it could not be hidden and it could not be carried away. (Cheers.) He had two observations to make on the taxation of land—first, that a tax on the value of land itself could not be shifted from the shoulders of the owner to the shoulders of anybody else; and, second, that a tax upon land was not a tax upon any industry. You did not tax anything which owed its value to what a man did or what a man spent. He said, as Adam Smith said, as John Stuart Mill said, and as Professor Marshall said, that out of the wealth which that man possessed, which had come to him from nothing he had done and nothing he had spent, but had come to him entirely from the community, you might legitimately take, and



you ought to take, a contribution for the needs of the community. (Cheers.) And now the murder was out. (Laughter.) That was the doctrine of public plunder; that was the doctrine of the freebooter. (Laughter.) He would rather stand in the dock by the side of Adam Smith, of Mill, and of Marshall than sit upon the bench with Mr. Arthur Balfour. (Loud cheers.) After referring at length to the scope of the Budget taxes on land, the Lord Advocate said that the shrewder politicians among the Tory party saw very clearly that "this howl about the valuation of the land is the very straightest path to their political graveyard." (Laughter.) According to the latest agricultural returns, there were 508,000 agricultural holdings in Great Britain, and of the occupiers of these no fewer than 447,000 rented.

Those people had no Form IV. to fill up—(laughter)—they wished they had many of them. (Laughter and cheers.) When the heat and dust of that controversy had passed away men would begin to realise that the battle of the valuation was fought generations ago, when this country definitely resolved to have direct taxation. Immediately they went in for direct taxation they were in for valuation. Amid repeated laughter the Lord Advocate proceeded to inform the audience of the nature of "the terrible unanswerable questions" set forth in the first part of Form IV.; he confined himself to the first part. The owner of land did not need to answer the questions in the second part unless he liked, and "no man can complain of being asked questions he need not answer." (Laughter and cheers.) Having completed the list of the questions he went on to say that it was the agonising efforts of the landowners to answer those unanswerable conundrums—(laughter)—which as they walked along the streets, would enable them to recognise, by their corrugated brows and swollen eyes and look of anguish and despair, all those who had the misfortune to be connected with the land. (Laughter.) Seriously, was it not pitiful, was it not contemptible—(cheers)—that grown men should so howl and whimper about filling up an Inland Revenue form? Mr. Balfour said he (Mr. Ure) was doing no harm to him or to his party. He (Mr. Ure) well believed it. He cared nothing for Mr. Balfour and his party—(cheers)—but he did occasionally read the columns of the MORNING POST, and THE GLOBE, and THE SATURDAY REVIEW, and anybody who did so was a hard-hearted and pitiful man indeed who sought to cast a stone at Mr. Balfour. He (Mr. Ure) had many faults, but he had never yet been known to hit a man when he was down. (Prolonged cheering.) If he were disposed to do some injury to Mr. Balfour and his party he would devote his days and nights to egging them on to go for the repeal of the land tax and to make Form IV. a test question at the next General Election. (Laughter and cheers.) Then, in the graphic phrase of one of the stalwarts of their own party, they would find Form IV. was the shroud of all their hopes.

And now this protracted conversation had come to an end. (Cries of "Go on.") He now came to his confession of faith. He was not a Single Taxer. ("Why?" and "Shame.") If by a single taxer was meant a man who was in favour of complete abolition of all other taxes, and of raising the revenue of the country by a tax on land alone, he hoped he gave no offence to anybody if he said he had not yet quite taken leave of his senses. (Laughter.) He had a sneaking affection for the licensing duties—(laughter)—and the whisky tax—(cheers)—and the tobacco tax. ("Oh," and cheers.) He took off his hat to the death duties. As the head of a family, he abhorred the Income-tax and the super-tax; as a politician he adored it, and as an economist he bowed down and worshipped it. (Laughter.) But he had never said nor induced anyone by anything he had said to believe that he was a Single Taxer, and there was no single taxer among his friends in that room who had any reason to believe that he was one of that number. He had never been, and at his time of life never would be. Nor was he a land nationaliser. If he had come over with William the Conqueror—(laughter)—and taken a hand in the compilation of the Doomsday Book there was no saying what he might have been, but he forbore to speculate. The country was now dotted over with factories, workshops, and mills, as well as handsome mansion-houses and villas and cottages. He came to the conclusion that if they took them without paying for them it would be robbery, and if they took them and paid for them it was very like ruination. Not only would he not nationalise the land; he would go further—he would not nationalise a moral principle. (Laughter.) He would not appropriate the qualities of honesty, fair dealing between man and man, and doing your duty by your neighbour. He would leave those sterling virtues

as they were and where they were—the sacred possession locked within the breast of each individual man and woman in the community. (Cheers.) He had had opportunities enjoyed by few politicians of this country of coming into close contact with the humbler of his fellow-countrymen. He had found some ignorance, some misconception, some confusion of thought, some lack of information and of knowledge, accompanied withal by an eager and an earnest desire for sound and truthful information, but he rejoiced to testify that among his humbler fellow-countrymen he had found no lack of honesty, no lack of fair dealing between man and man, and no disposition to turn their backs upon their duty to their neighbour. (Loud cheers.)

#### EARL BEAUCHAMP ON FORM IV.

Alderman Sir Edwin Holden presided at a large meeting at Walsall Town Hall, on October 12th, to hear Earl Beauchamp, Lord President of the Council, in support of the candidature of Mr. John Morgan. Earl Beauchamp said all the questions on Form 4 could be easily answered in any well-managed estate office. There might be cases in which a lady could not fill up a form, but she had only to ask a male relative. The question of annual value was where the shoe pinched. (Laughter.) A very good thing about Form 4, added Lord Beauchamp, was that "it makes them think." People who had been hoarding up undeveloped land in large towns had not paid their fair share of rates and taxes, and men and women engaged in industry had not been able to get land on which to build habitations. The objection to Form 4 was only a symptom of objections to land taxes in general. "We are going to make the owner of land pay his fair share towards the cost of the country," he said—an observation which was loudly cheered. He did not think the importance of the tax was realised so much in large towns as in small areas. In large towns there was generally a landowner who was willing to develop the land for the benefit of the community, but in small towns and villages the landlord often refused to sell land for building house property, and as a consequence workers had often to travel miles from their home to their work. Form 4 said:—"If you want to keep this land for some one's sake you shall pay the tax, and I do not think that is an unfair demand." (Applause.) He believed the land taxes had come to remain part of the fiscal policy of the country, that they had come to stay, and however much the people who formed the Land Union might protest, they had not had the assurance to say that the land taxes would be removed when the Opposition came into power.

#### EARL DE LA WARR ON THE BUDGET AND HIS ESTATE.

In a letter to the TIMES which appeared on October 14th, Lord de la Warr said:—

I notice in your announcement of the sale of my Buckhurst estate a suggestion that I am selling owing to the Government's land legislation, and as this suggestion has been widely quoted, I should be obliged if you would allow me to state that this is not the reason for my action.

The new land taxes do not affect agricultural land, and it has not even been suggested that any further burdens are to be imposed upon agriculturists; therefore sales of agricultural estates cannot be directly attributed to any action on the part of the Government.

My chief reason for selling now, and I imagine other landowners have been and are being actuated by the same reason, is that owing to improved agricultural prospects in this country the demand for farms has increased, causing a natural rise in the price of land, and there is now an opportunity perhaps, of selling, which has not existed hitherto, at any rate, for many years. Personally, I have contemplated selling my farms for some time past. I have always been in favour of a man owning his farm; from every point of view it is better that he should do so. Ownership creates a natural desire to improve property, and in the case of agriculture that improvement is a national benefit. If a large landowner has no income other than that derived from his land, he cannot do justice to his estate or to his tenants, and it is, in my opinion, far better that he should sell it and give individual owners the opportunity of doing what he is unable to do himself.

### MR. GEORGE LANSBURY ON THE RISE OF LAND VALUES IN EAST LONDON.

In the *WORKER* of July-August, Mr. George Lansbury, L.C.C., contributes an article on the Taxation of Land Values. He welcomes the valuation being made under the 1910 Finance Act, and argues for a tax of 20s. in the £ on land values. In the course of the article he gives his experiences of the workings of landlordism in East London.

"In the lifetime of every middle-aged man," he writes, "this district of Bow and Bromley has undergone a wondrous change. As a boy I played on the fields around Roman Road and Grove Road; in my lifetime I have seen the market gardens of Bromley turned into a teeming hive of humanity, I have witnessed the filling up of the marshes with the refuse of London, and saw erected the houses which abound in Monier Road and the roads off White Post Lane. But not merely have houses been built, but as these became occupied, streets and roads were made, sewers were dug, schools were built, lamps erected, and a whole series of social services were supplied, each service adding value to the neighbourhood; in addition, factories and warehouses were built, and where once only green fields flourished there has now grown up within 40 years under our very eyes a state of things which proves up to the hilt the case for the taxation of land values. For what is it all the above-mentioned things have done for the landlords? Simply this: increased the value of land in this district a thousand fold, and in this way. First, population was pushed this way by clearances in the City; as they arrived land was taken for building, and because of the presence of population, became of value, and because of the social needs of the people, became more valuable still; every road which was built, every school that was erected, every lamp set up, every sewer that was cut simply put more value on the surrounding land; even Victoria Park, and other recreation grounds, simply added to the value of local land. The Tredegars, MacIntoshes, Shaw Lefevres, and other ground landlords, have sat still and reaped where others sowed; and, to-day, the enhanced value of land in these parts simply swells the rent-roll of the landlord. Our local needs may grow or rates rise, but the ground landlord still waxes fat at our expense."

### THE TROUBLES OF CHURCH LANDOWNERS.

At the first business meeting of the Church of Ireland Conference held in Belfast, on October 11th, the Provost of Trinity (Dr. Anthony Traill), discussing the financial crisis through which the Church had passed, said the series of Land Acts, beginning with that of Mr. Gladstone in 1881, had gradually crippled the resources of the landlord class in Ireland. The Representative Body invested 3½ millions of the commutation money on first mortgages on Irish land. As rents were reduced their margin of safety was reduced, and large arrears on the payment of these mortgages had accrued. But the climax was reached when the Land Purchase Act appeared. It gave them a good chance, no doubt, of recovering their capital as well as some of their arrears, but the question arose: How were they to reinvest that capital without serious loss of income? The average return from the mortgages was at the rate of about 4½ per cent.; the difficulty was to secure more than 3½ per cent. on anything like the same security. The difficulty had been met by their obtaining the authority of their General Synod to look to foreign and colonial investments as mortgages came to be paid off. The sudden block in land purchase, owing to the refusal of the Treasury to advance the purchase money on the terms hitherto granted, had seriously complicated matters, had stopped that transfer process, and had left many landlords in danger of being ruined from their being unable to obtain the money for which they had sold their lands to the tenants, while they were still liable for the charges on their estates.

### THE "NEW ERA" IN TAXATION.

From the *FIELD*, October 8th.

At the conference of Land Taxers held at Manchester in the latter part of last week a resolution was passed hailing the Budget of 1909-10 as "the dawn of a new era," in which land values will be made available for public needs, and industry will be freed from "the grip of the land monopoly." The resolution urged the Government to have the valuation of the land completed with all possible speed and made accessible to the public, and that a tax on land values so ascertained should be levied to provide a fund towards the cost of education, poor relief,

main roads, police, and asylums, and as a substitute for the remaining duties on the food and comforts of the people. It further expressed the hope that, at the earliest possible moment, local authorities should be empowered to raise their local revenues on the land values basis, with a view to relieving houses, factories, machinery, farm buildings, and other improvements from the present "grievous and ever-growing burden of rates." This resolution was moved by Mr. Josiah Wedgwood, M.P., and seconded by Mr. Raffan, M.P. Its introduction was preceded by a speech from Mr. Alexander Ure, the Lord Advocate, who stated that the object of those around him was "to relieve the work of man's hand from all taxation," adding: "They say, and I think they are perfectly correct, that if you tax the value of land alone, you are then inducing a man to make the best possible use of his land; but if you are going to tax buildings, that is the best thing you can do to discourage him from making those buildings, and that is the short and long of the land taxation movement." Mr. Ure had been even more definitely enlightening in reference to the land taxing policy inaugurated by the Budget in his speech at Dollis Hill a week earlier, when he frankly admitted that it would not be worth while to have the valuation of land made, if its purpose were merely the collection of the Budget taxes. Land reformers, he added, "were keen that the valuation should be made for another and a greater purpose still, in order that they might in time remove all rating and all taxing from the value of buildings and improvements—the work of men's hands—and place the whole of it upon the basis of the value of the land." It is desirable to give these quotations, in order that the objects of the growing party of land taxers may be fully understood. So far as Mr. Ure is concerned, there is nothing new in these latest declarations of taxing policy, as he was equally explicit in the Report of the Select Committee on the Land Values (Scotland) Bill of 1901, which he, as chairman, prepared, and there is every reason to believe that he may be regarded as the real author of the new system of land taxation which Mr. Lloyd George introduced in his famous Budget.

The possible sequel to the Budget thus foreshadowed is a question far above party politics, from which it is entirely dissociated in this article. The stupendous ignorance of ways and means displayed by the advocates of the single tax policy, inherited from the late Henry George, might be regarded simply with ridicule, if it were not for the still more profound ignorance of the subject prevailing among the masses of the people to whom the land taxers are appealing. The common idea of the value of land is enormously exaggerated, while the Eighth Commandment is apparently regarded by great numbers of people as not applicable to land. To exempt "the work of men's hands" from all taxation would be to leave practically the whole revenue of the country, imperial and local together, to be charged upon land, presuming that the work of the foreign men's hands would be regarded as equally sacred with that of the home workers. All products, natural or artificial, including alcoholic liquors, all salaries, and all business profits, would be exempted. Properly interpreted, moreover, all agricultural land would also be relieved of taxation, seeing that its value depends entirely upon its products, which result from the work of men's hands as clearly as buildings or any other products of industry. The distinction which the single taxers attempt to draw between the taxing of land and the taxing of land values is as nonsensical as the corresponding distinction between taxing food and taxing food values would be. In whatever form a tax is imposed upon a commodity, whether in proportion to quantity or in relation to value, it can only be levied upon the latter.

If the single taxers would agree to levy the numerous fresh burdens on land which they propose only if these could all be met by land values, including those of building sites, they might safely be allowed a free hand, seeing that this would be no more possible than it would be to get a gallon of liquor out of a pint pot. The total annual value of land, apart from buildings and other improvements, would not meet the annual expenditure of local authorities alone. But although the whole of the rates cannot be charged upon land, there is serious danger of the exaction of an increase in the already excessive proportion of these local burdens charged upon it, and it is none too soon for agriculture and land associations to concert together, and to seek the co-operation of all friends of agriculture, and even of common honesty, in opposition to the sequel to the Budget, for which these latter-day disciples of Henry George are clamouring. Nearly two years before the introduction of the Budget of 1909 an article on "The Land Policy of the Government" in the *QUARTERLY REVIEW* foreshadowed the policy of land spoliation of



which the existing land duties form only a small instalment, and the leading instigators of that policy made no secret of their objects. Yet nothing was done to oppose their unjust proposals until the Budget was introduced, and then it was too late to defeat them. At the time few persons had any idea of the strength of the single taxers in Parliament and in the country at large. They were regarded commonly as an insignificant body, whose scheme of spoliation the British people were too honest to entertain for a moment. Now that it is obvious that they cannot be treated with contempt, and that their misleading statements and arguments are only too well calculated to blind people ignorant of the subject to the real character of their projects, the urgent need of public and widespread opposition to their movement is equally clear.

#### MR. LLOYD GEORGE ON THE SOCIAL PROBLEM.

At a public meeting in support of the social work of the Liberal-Christian League, held in the City Temple on October 17th, Mr. Lloyd George said:—

As a league you are primarily concerned with the subject of destitution amongst the masses of the people. That is the topic I propose to dwell upon to-night. I mean to examine it as it ought to be examined, quite frankly and fearlessly, but without any taint of partisan motive. The great unrest amongst the people in all the civilized countries of the world is beginning to attract special attention. Humanity is like the sea—it is never quite free from movement, but there are periods of comparative calm and others of turbulence and violent disturbance. Everything points to the fact that the storm cone has been hoisted and that we are in for a period of tempests. What is the cause of these disturbances? It is idle to seek an explanation in any condition of things which is peculiar to one country. Tariff Reformers account for this discontent by saying it is attributable to our fiscal system, and that once we copy Continental ideas and adopt Protection our troubles will be at an end. On the other hand, I notice that extreme Free Traders seem inclined to ascribe the troubles on the Continent to the excessive dearness of the necessities of life which is the inevitable result of high tariffs. The answer to both is that the causes must be deeper and must be more universal; for the area of disturbance extends from the East to the West. You have it in Portugal, in Germany, in France, in Austria, in Russia, Italy, the United States of America, all of which are highly-protected countries. You have also got it in the north of England, in South Wales, and in Scotland under the Free Trade banner. The only point the Free Trader is entitled to make as against his Protectionist antagonist is that there are no bread riots here and that the troubles abroad are altogether acuter—at least, if you can judge the virulence of a disease by the temperature of the patient. The Free Trader contends that, if his system has not eradicated the disease, it assumes at least a milder form where the patient has been inoculated with the Free Trade vaccine. (Cheers.) Still the fact remains that the disturbances have spread over Protectionist and Free Trade countries alike. We must therefore search out other explanations than fiscal ones.

#### What are the Causes?

Within the last few days there appeared in the WESTMINSTER GAZETTE a very remarkable contribution from an able correspondent in the north of England. I observe in the weekly papers that this article has attracted the attention which it certainly deserves. This very well-informed correspondent explains the unrest amongst the workmen in that part of England by attributing it to the general discontent which the workmen feel with his lot, and by the fact that he is given more and more to reflect upon the contrast between his own hard grey life and that of other more favoured, although not more meritorious, members of society. Now, it is no use getting angry with those who are in this frame of mind, or even with those who, it is supposed, are responsible for creating that impression on their minds. You may depend upon it that, unless there is some real basis for this grievance, it will soon dissolve and evaporate. But if there is, then to ignore and neglect the real source of trouble in the hope that it will soon exhaust itself would be an act of supreme unwisdom. What we have got to do is boldly and courageously to answer the question which our more unfortunate fellow-citizens have a right to ask us. Are you sure that there is no real justification for the discontent amongst the masses? Let us examine it, as far as we possibly can, without passion or partisan bias.

When you come to consider the momentous prospect which seems to be opening out before us there is one fact which is

full of hope, as far as this country is concerned. Both parties admit the salient facts; neither party is satisfied with present conditions; and they are agreed in this, at any rate—that those conditions stand in urgent need of mending. The presence of a mass of remediable poverty is common ground to both parties; there is no recognizable section in this country who now contend that all is well; there is no section of any consequence will contend that the State cannot assist effectively in putting things right.

#### Mr. Chamberlain's Agitation.

I am not a Tariff Reformer (laughter); all the same, I recognize that Mr. Chamberlain's historic agitation has rendered one outstanding service to the cause of the masses. It has helped to call attention to a number of real crying evils festering amongst us, the existence of which the governing classes in this country were ignorant of or overlooked. We had all got into the habit of passing by on the other side. You will only have to look at the five or six main propositions which underlie Mr. Chamberlain's great appeal in order to realize that nothing can quite remain the same once those propositions are thoroughly accepted by a great political party. What is the first proposition? That this is the most powerful Empire under the sun. What is the second? That Great Britain is the heart of this Empire; strong, powerful, rich enough to send even more of its blood to the remotest member of this huge body, for he would tax us even further for the enrichment of the Colonies; and in his view—sincere and genuine—we can bear it. But what is the third proposition? That in the affluent centre of this potent Empire there is a vast multitude of industrious men, women, and children for whom the earning of a comfortable living, and often of a bare subsistence, is difficult and precarious. What is the fourth? That to alter this state of things needs drastic and far-reaching changes. He suggests a complete revolution in our commercial system. What are the fifth and sixth? They are so important, when you come to consider remedies, that I invite your special notice to these propositions. The fifth is that the fact of such a sweeping change, involving losses and injury to the fortune of individuals, ought to be no barrier to its immediate adoption, since the well-being of the majority of the people would thereby be secured. This proposition is so important, inasmuch as every reformer knows full well that the greatest obstacle of all in the path of reform is the existence of so many vested interests whose roots have struck deep into the existing order. There are undoubtedly trades and businesses that have a vested interest in our present commercial system. To alter it must necessarily bring ruin on them, whatever the effect might be on the rest of the country. Mr. Chamberlain ignores them entirely as an item even for consideration, let alone compensation, in his suggested reform. The sixth proposition is that the time has come for seeking a remedy, not in voluntary effort, but in bold and comprehensive action on the part of the State.

If you will only analyse these fundamental principles of the Tariff Reform campaign and turn them over in your minds you cannot but realize the magnitude of the work which has already been accomplished by Mr. Chamberlain's dramatic move. He has committed the party which, by temperament, tradition, and interest, is opposed to great changes—he has committed it to propositions which social reformers of other schools of thought have hitherto in vain sought to convert them to a recognition of, and the consequences of such a conversion no man can now predict. All I can say with confidence is that it opens out a prospect which is full of hope for those who wish well to the wretched and those who walk in despair. But I am not so sure that the knowledge that Mr. Chamberlain's principles could not end with the imposition of a tariff is not the main reason why some of the more prescient Conservatives shrank from joining him in his raging and teating propaganda. It will tear up a good deal more than its advocates ever dreamt of when they started it. (Cheers.)

#### Poverty Here and Abroad.

After these essential facts have been, to use a legal phrase, admitted on the pleadings of the two great rival parties in the State, there seems to be no need of further evidence. Still, it is just as well to give a few striking facts, in order to drive these admissions home to the conscience of the jury. Although I have observed a good deal of poverty in my walk through life, and although I had read a good deal about poverty, I confess I never quite realized its poignancy until I came to administer the Old Age Pensions Act. I found then what an appalling mass of respectable, independent, proud misery existed amongst

us. Cases, within a few hundred yards of the City Temple, where poor women, old and worn, after honest industrious lives, extending over 70 years, were still working away through the livelong day, starting early, resting late, to earn a wretched pittance, which just saved them from starvation, but never lifted them above privation, earning 6s. and 7s. a week by needlework on the garments of those who in an idle hour will spend more on frivolity than these poor people would earn in three years of toil—paid but 6s. or 7s. a week for endless labour, parting with 3s. 6d. of it for rent, as they were obliged to live somewhere within the ambit of work, the remaining 2s. 6d. or 3s. 6d. having to provide food and raiment to keep the poor human machine from stopping for ever. These are the tales borne in to me by the stern, matter-of-fact, although, I am pleased to say, sympathetic Government officials who administer the Old Age Pensions Act.

Let us take one other fact. You have read, I have no doubt many of you, Mr. Seebohm Rowntree's wonderful study of "Poverty" in town life. You know with what laborious and arduous care it was compiled; how he investigated the condition of every family in the city of York; how he discovered that the large proportion of the population lived on means which were inadequate to provide them with sufficient food to build up and sustain strength; how he found that the physical condition of something like 80 per cent. of the children in the working class districts was under the average standard; and how in the poorer districts more than half these poor little wretches presented a pathetic spectacle showing the hard conditions against which they were struggling—puny and feeble bodies, insufficiently clad, quite evidently insufficiently fed, bearing every sign of privation and neglect.

Much more could I give you to demonstrate that a large mass of the population in this the richest country in the world are living lives well within the area of poverty and bordering on the frontiers of destitution and despair. As I have already pointed out, this is a condition of things that is by no means confined to this country. On the contrary, the high prices of food, which are the direct result of taxes levied on the necessities of life, make things much worse in Continental countries. A gentleman who had just returned from France assures me that the great railway strike, which for the time being threatened France with social and industrial disaster, was the outcome of revolt against the sudden and alarming rise which has taken place recently in the prices of food in that country. This was inevitable, owing to the failure of the French harvests and the heavy tax imposed on the import of foreign wheat and breadstuffs. The French papers have actually been discussing a project for fixing the price of food by Act of Parliament. Still, it is enough for us to know that our country, in spite of its enormous wealth, is not free from the grinding poverty and destitution which I have described. And there is this additional fact which we cannot overlook—ours is a hard climate for poverty. In the warm and bright climates of the South, less food, less clothing, less shelter are needed. There the sun is the luxury of the unemployed; one is less sorry for the tattered wretch who slumbers with empty pockets in the balmy shade, than for the careworn peasant who toils for a full, if frugal, meal under the scorching rays of the Southern sun; but fogs and damp and frost are cruel on rags and wretchedness. This is a torturing climate for destitution.

#### The Contrast of Wealth.

Now, that is one side of the picture; let me give you another.

We have recently had a great agitation in this country over the filling up of some land forms under the 1909 Budget. All the Press hooters have been sounding in the stillness of the dull season a note of indignation which was perfectly deafening. What has it been all about? I am not going to discuss the merits or demerits of my land taxes; it would not be relevant, and it would hardly be right at such a Conference as this; but it is rather germane to inquire into the nature of the grievance. A certain number of people in this country who are owners of property were asked to supply a few details as to the area, the locality, and the value of those properties, and as to the conditions under which they were let. Many of them have told me that it took them about ten minutes to fill up the form. A number of large landowners complain that, employing their agents and all their clerks and surveyors at full time, they cannot, even in two months, fill up the forms in respect of their property. Their estates are so large that it takes over 60 days to write out the barest outlines of their dimensions and locality. You have only to contrast that with the stories I have told you about the poverty of men and women just as meritorious as these

others whose affluence is so burdensome in order to find some sort of explanation of these tremors of the earth which seem to menace the foundations of society. (Cheers.)

So much for real property; what about property as a whole, real and personal? I have had during the last two years to look into the death duties pretty closely, and I find that out of 420,000 adults that die in the course of a year five-sixths own no property which it is worth any one's while securing a Government certificate for—a few articles of cheap clothing and perhaps a little furniture, which would hardly pay the rent if it were sold by a broker's man. Out of £300,000,000 that passes annually at death about half belongs to something under 2,000 persons. Had the 350,000 who died in poverty led lives of indolence and thriftlessness and extravagance? And had the 2,000, who owned between them nearly £150,000,000, had they pursued a career of industry, toil, and frugality? Everybody knows that that is not the case. It is facts such as these that account for the murmurings in the hearts of Britain, which betoken the presence of some organic disease in her system. (Hear, hear.)

#### The Alleged Thriftlessness of the Workers.

I saw it suggested by one able writer that most of the destitution that prevails was traceable to thriftlessness and waste amongst the wage-earning classes. I do not know whether the gentleman who wrote that article ever tried his hand at keeping a family and saving up on 21s. a week. Mr. Rowntree gives a case of a family where that was attempted; a hard-working, sober husband, with an exceptionally tidy and resourceful little wife; she had to maintain a family of three children. In addition to that she put by something for a rainy day, in the shape of a small weekly insurance premium, a deposit at the clothing club, and a weekly payment in a sick club. The sum she spent on food amounted to less, by 4s. 6d. a week, than was necessary in order to feed her husband, herself, and her children on workhouse fare; and even then she had nothing left for clothing, and whenever any new garments were needed for the family she had generally to trench upon the weekly allowance for food. I do not say that there is not a good deal of misery created owing to bad housekeeping, and that much could not be accomplished if more attention were paid to training women for this all-important task. I am sure it could; but we must take human nature as it is, and demand a standard which the average man and woman can conform to.

#### Waste on Armaments.

But is this the only waste that ought to be looked into? I might indicate to you two or three directions in which social reformers could profitably inquire into the wasteful and extravagant expenditure of our country's resources which tend to depress the standard of living for the rest of the community. Take the money which is spent upon armaments, both in this and in other countries. The civilised countries of the world are spending nearly £500,000,000 a year upon the machinery of war. In addition to that, they are withdrawing from useful and productive labour some of the best brains, some of the most effective and skilled labour in their respective countries. Let us come to our own country. I wish to have no misconception as to what I mean here. As long as other countries spend large sums of money on the weapons of offence they are an undoubted menace to us and to our Empire. We must defend the integrity and independence of these islands and the greatness of our position in the world at all costs. Therefore, whatever is accomplished in the way of reducing armaments ought to be brought about by international understanding, which would leave us secure whilst depriving us as well as all other countries of the power to inflict injury on our neighbours. My concern now is simply to point out the gigantic waste which is involved in this expenditure on preparations for human slaughter. In this country our annual bill for armaments is something like £70,000,000; that is, it is costing us £8 for every household in the United Kingdom. Were this burden removed Great Britain could afford to pay every member of the wage-earning classes an additional 4s. a week, without interfering in the slightest degree with the profits of capital. (Cheers.)

#### Waste in the Land.

I would point out another great source of waste, and that is the way in which the land of this country is administered. I do not believe it is producing half of what it is capable of yielding. One reason for that is that it is held under conditions which do not encourage development; its tenure, which is designed for a totally different purpose, that of securing the maximum of power to the landowner, is so precarious that capital, which



requires security, is not encouraged. The most profitable investment of capital is generally that which looks for its reward years ahead. That class of expenditure is discouraged by a system of annual tenancies, which makes it doubtful whether the man who puts in the labour and risks his capital will reap the full reward of his enterprise. Another source of waste in connection with land is the enormous area of the land of England which is practically given over to sport. In all, you have millions of acres exclusively devoted to game. Much of it, no doubt, fit for nothing else. A good deal of it is well adapted for agriculture and afforestation. In addition to these great preserves in some of the most fertile parts of this country, you will find hundreds of thousands of acres where the crops are injured and their value damaged by game preservation. When you come to the land around the towns, here the grievance is of a different character. You may have a greater waste in parsimony than in prodigality. That is the way the land around our towns is wasted; land which might be giving plenty of air and recreation and renewed health and vigour to the workman is running to waste, as the millions in our cities are crowded into unsightly homes, which would soon fill with gloom the brightest and stoutest heart. Amongst the many contrasts which a rich country like ours presents between the condition of rich and poor there is none more striking than the prodigal extravagance with which land by the square mile is thrown away upon stags and pheasants and partridges, as compared with the miserly greed with which it is doled out for the habitations of men, women, and children. You measure the former by the square mile; the latter is given out by the yard, and even by the foot. The greatest asset of a country is a virile and contented population. This you will never get until the land in the neighbourhood of our great towns is measured out on a more generous scale for the homes of our people. They want, as a necessity of life, plenty of light, plenty of air, plenty of garden space, which provides the healthiest and the most productive form of recreation which any man can enjoy. I am not against sport; I only want to extend the area of its enjoyment. A small number of people like to take their sport in the form of destroying something; the vast majority prefer cultivation to destruction. Some like blood; others prefer bloom. The former is considered a more high-class taste; but so few of us can afford to belong to that exalted order—they must be content with such humble pleasures as flower gardens and vegetable patches and fruit bushes can afford them. In the old days, there might have been some excuse for this congestion of housing space; the means of locomotion were so inadequate that men had to crowd together within the smallest compass; but now, with electric trams and a general development of our transport system, there is no excuse for it. A pernicious system which had its excuse in the exigencies of industrial life is now perpetuated through pure greed. The people of this country ought not to allow avarice and selfish niggardliness any longer to stand between them and their highest interests. Every good farmer knows that if he is to produce the best class of cattle and of horses on his holding he must look after their feeding, their shelter, and, in the case of horses, their training. Why should men and women have less thought and attention given to them than cattle? Statesmanship is, after all, farming on a great scale. Mr. Rowntree points out in his great work that one result of our present system of wages and housing is that 50 per cent. of the recruits that come up for service in the Army are rejected as unfit because of their physical inferiority. You apply that throughout every walk of our national life, and you see what an enormous loss is entailed on the nation by its neglect to attend to questions which affect the physical and the mental vitality and efficiency of the race.

#### The Waste of the Idle Rich.

Another source of waste is unemployment. A good deal of attention has been devoted recently to unemployment amongst the working classes, and I am glad of that. Next year we hope to produce a great scheme for insuring these classes against the suffering which follows from lack of work; but absolutely no thought has been given to unemployment amongst the upper classes. This is just as grave as the other, and is a prolific cause of unemployment amongst the workmen. A number of men and women are given the best training that money can afford, their physique is developed, their brains are strengthened and disciplined by the best education, and then, after they have spent the first 20 years—the first third—of their lives in preparing and equipping themselves for work, they devote themselves to a life of idleness. It is a scandalous and stupid

waste of first-class material; and the worst of it is, the system requires that they should choose some of the best men whom wealth can buy to assist them in leading this life of indolence with a degree of luxurious ease. It is a common, but shallow, fallacy that, inasmuch as these rich find employment for and pay good wages to those who personally minister to their comfort, to that extent they are rendering a service to the community. Quite the reverse. They are withdrawing a large number of capable men and women from useful and productive work. I want to make it quite clear, so as to avoid all possibility of misrepresentation, that I am not referring in the least to the men who by their own brains have made the money which enables them to purchase occasional leisure. There is no more hard-worked class of men in the world than this. I refer exclusively to the idle rich. There is a larger number of people of this class in this country than probably in any other country in the world. You will find them in London clubs, or in the country walking about with guns on their shoulders and dogs at their heels; or upon golf courses; or tearing along country roads at perilous speeds; not seeking to recharge exhausted nerve-cells spent in useful labour, but as the serious occupation of their lives. If you want to realise what a serious charge they impose upon the community I will put it in this way. If you take these men, with their families and with their very large body of retainers, you will find that they account for something like two millions of the population of this country. It is exactly as if the great commercial and industrial cities of Manchester, Liverpool, and Glasgow were converted into great privileged communities in which no man was expected to engage in any productive or profitable enterprise, where the sole business of one set of citizens was to enjoy themselves and of the rest of the citizens to help them to do so; allowances running up to scores of thousands a year being made to some of the citizens, and running down the scale until the lowest of them received a remittance which was three times as large as that of the average wage in this country. Can you think of anything more wasteful, more burdensome to the community, more unintelligent than a system of that kind? And yet that fairly describes the system under which we live in this country, where a very numerous class of the population, without labour, still live lives of luxurious indulgence, and a great multitude of others live lives of arduous toil without earning sufficient food and raiment or repose. Believe me, there is too large a free list in this country, and it cannot afford it. (Cheers.)

#### A Parallel from the Sudan.

I have recently had to pay some attention to the affairs of the Sudan, in connection with some projects which have been mooted for irrigation and development in that wonderful country. I will tell you what the problem is in that country—you may know it already. Here you have got a great, broad, rich river upon which both the Sudan and Egypt depend for their fertility; there is enough water in it to irrigate and fertilise both countries and every part of both countries; but if, for some reason or other, the water is wasted in the upper regions, the whole land suffers sterility and famine. There is a large area in the Upper Sudan where the water has been absorbed by one tract of country, which, by this process, has been converted into a morass, breeding nothing but pestilence. Properly and fairly husbanded, distributed, and used, there is enough to fertilise the most barren valley and to make the whole wilderness blossom like the rose. Even then there would be some who would do better than others—the land which may have fallen to their lot may have more bounteous qualities, or its cultivators may be better fitted to make effective use of what they have got. Some inequalities would remain; and rightly so. But whilst some would thus have a surplus, all would be blessed with abundance. That represents the problem of civilisation, not merely in this country, but in all lands. Some men get their fair share of wealth in a land and no more—sometimes the streams of wealth overflow to waste over some favoured regions, often producing a morass which poisons the social atmosphere; many have to depend on a little trickling runlet which quickly evaporates with every commercial or industrial drought; sometimes you have masses of men and women whom the flood at its height barely reaches, and you then witness parched specimens of humanity, withered, hardened in misery, living in a desert where even the well of tears has long ago run dry. (Hear, hear.)

#### A National Overhauling.

What is to be done? Once more I agree with Mr. Chamberlain that, whatever is done, the remedy must be a bold one. Our efforts hitherto have been too timid, too nervous, achieving no

great aim. Before we succeed in remedying one evil, fresh ones crop up. We are hopelessly in arrears. The problem has to be considered on a great scale. The time has come for a thorough overhauling of our national and Imperial conditions. That time comes in every enterprise—commercial, national, and religious; and woe be to the generation that lacks the courage to undertake the task. I believe the masses of the people are ready for great things; nay, they are expecting them. Sometimes I have the pleasure of motoring through the Welsh mountains with men who know something of practical science, and I notice there is nothing that grieves them more than to witness a powerful mountain stream, rushing in wild fury down hills and precipices, tearing itself in its frenzied hurry to escape from its bleak surroundings, doing nothing, effecting nothing on its way, occasionally turning a half-rotten mill-wheel, which has long ceased to supply the needs of the valley, grinding no corn to feed the people dwelling on its banks, setting no machinery in motion to light up the gloom of their homes. That is a parable of the feeling that comes over all men who have devoted their energies to accomplishing something in the public life of this country, and especially to attempting something that will improve the condition of the people. It disheartens them to witness some great sweeping burst of popular enthusiasm, rushing along, irresistible, inspiring, majestic, and all spent on some trivial purpose or project, which, even if accomplished, would not advance humanity one furlong along the road that leads towards the dawn. My counsel to the people would be this—let them enlarge the purpose of their politics and, having done so, let them adhere to that purpose with unswerving resolve through all difficulties and discouragements until their redemption is accomplished.

#### MECHANISM OF THE FINANCE ACT.

THE CIVILIAN, the accredited organ of the Civil Service, in the issue of October 1st, gave the following account of the machinery through which the Finance Act will be administered:—

If truth is stranger than fiction one cannot help wondering at the methods of the sensational Press. Perhaps the explanation is, that truth at its strangest may be stranger than fiction at its strangest, but that truth is not at its strangest often enough. Anyhow, it is clear that the sensational Press does not really rely on the proverb. For example, much greater prominence has been given to fiction about Land Values than to the truth about Land Values; but it is impossible to say how much of the fiction has been due to dulness, and how much to obliquity of vision. It seems more generous to saddle ignorance with the responsibility rather than disingenuousness, and in accordance with our principles, we adopt the more generous view. We propose, therefore, to throw light on a matter in which darkness prevails—the machinery by which Part I. of the Finance Act is being operated. The governing authority is the Board (or Commissioners) of Inland Revenue, and they act through their following departments:—The Secretaries' Office (of which the Land Values Department is a branch); the Chief Valuer's Department; the Solicitor's Department; the Department of the Controller of Stamps and Stores; the Department of the Chief Inspector of Taxes; the Estate Duty Office; the Department of the Chief Inspector of Taxes, and the Department of the Accountant and Controller-General. The local Land Valuation Officers are appointed by the Board through their Secretaries' Office, and their duties are limited to the distributing and collecting of Forms of Return. They have nothing to do with the valuation of the land. The valuation of the land is the special concern of the department of the Chief Valuer, whose head office is at Somerset House. The country has been mapped out into divisions, and each division into districts. Each division is in the immediate control of a Superintending Valuer, and each district of a District Valuer. It is the District Valuers who (subject to supervision) estimate the values required by the Act. The procedure in the case of Increment Value Duty is as follows: When an occasion arises for the payment of that duty on the increment value of land, certain documents and particulars relating to the event or transaction must be presented to the Commissioners. Such particulars are received by the Controller of Stamps, either at his chief office (Increment Value Duty Branch) at Somerset House, or at other appointed stamp offices under his control; and where none of these offices is near, the particulars may be lodged at any local stamp office or Money Order Office authorised to transact Inland Revenue business, whence they are forwarded to Somerset House for examination. If in order, the documents are impressed with the "Particulars

Delivered" stamp and returned; and instruments so stamped are duly stamped as regards Increment Value Duty. The particulars are then referred to the Valuer for the district in which the property is situate, who determines the Original Site Value as at the 30th April, 1909 (if this has not already been done), and the Site Value on the occasion under review. An increment of one-tenth of the Original Site Value is allowed free of tax, and duty is charged on any increment above that. The duty is assessed at the Land Values Office, Somerset House, and is payable to the Commissioners through their Accountant and Controller-General. But apart altogether from the valuations immediately necessitated by the presentation of particulars for the purposes of Increment Value Duty, valuations are to be made of the whole of the land in the country, and it is for the purposes of this general valuation that Forms of Return are now being issued by the Land Valuation Officers. The Original Values so determined will form the basis of the assessment, not only of Increment Value Duty but of Undeveloped Land Duty as well. The latter is an annual tax, and will be assessed at the Land Values Office. On each occasion upon which Reversion Duty becomes payable, accounts have to be sent to the Land Values Office. The papers are then referred to the valuers, who determine the two values from which the benefit is ascertained. Duty is then assessed on that benefit, at the Land Values Office. Mineral Rights Duty is upon a somewhat different footing. The values as ascertained by the valuers are not the basis of the charge, and the Forms of Return are served by the Surveyors of Taxes. The Surveyors submit to the Commissioners assessments based on the annual rental value of the minerals as shown in the returns. These assessments are revised at the Land Values Office and signed like all the other assessments by the Commissioners. It may be added that all the officials employed in the administration of Part I. of the Act have made the declaration of secrecy.

#### A NEW PROPOSAL FOR LOCAL TAXATION.

##### MORE INCOME AND HOUSE TAXES.

The autumn general meeting of the Association of Municipal Corporations was held on October 7th at the Hotel Métropole. Mr. A. H. Scott, M.P., presided, and there was a large attendance.

The Chairman read a speech which the President, Mr. Harwood-Banner, M.P., who was unable to be present, had prepared, and in which he said that the question of finance had again engaged much of the time of the Association, and it would continue to do so until the Government were prepared to meet the reasonable requirements of municipalities in regard both to the conditions imposed on them and the contributions made by the Imperial Exchequer towards the expenses incurred by the local authorities in the performance of services which were admittedly national in character. The question of how the proceeds of the Land Value Duties were to be allocated was still engaging the attention of a sub-committee. Owing to the reduction in the whiskey money the Government had agreed that half the proceeds of the Land Value Duties should be applied in the present year to meet the deficiency. It was not, however, proposed by the Government to hand over the half which was retained last year. The Government, too, were now claiming that part at least of the money required for extension of the Old Age Pension Scheme, in consequence of the disappearance next year of the pauper disqualification, should be paid by the taxpayers. Clearly, however, this was not a local matter, and the whole of the cost of extending the scheme should be met from Imperial funds. (Cheers.)

##### LOCAL AND IMPERIAL FINANCE.

Mr. H. Brevitt (Town Clerk of Wolverhampton) proposed a resolution providing that in view of statements made by the Chancellor of the Exchequer in June last it should be an instruction to the Law Committee to prepare for the consideration and approval of the Council and of the Association a scheme for submission to his Majesty's Government containing among other things definite proposals for the broadening of the basis of taxation for local purposes and for the solution of the problems in relation to local and Imperial finance. He said that as regarded Imperial taxation every contributor paid according to his ability, but in respect of local taxation contributions were made not according to ability, but according to the rateable value of the property occupied. Personal property was not dealt with for local taxation purposes, and the whole of the local taxation, therefore, was borne by the occupiers of property. The annual value of houses in Great Britain which were charged to inhabited



house duty was £103,000,000, and as the annual value of houses of less rental value than £20 amounted to £55,000,000, there was here a little reservoir on which they might draw. The Chancellor of the Exchequer had pointed out that there was in foreign countries a local income tax, a certain percentage added for local purposes to the tax imposed in the first instance for national purposes. The total income under review in a recent year was £662,000,000, of which only £477,000,000 was taxed, so that £185,000,000 was untaxed. It was a question whether the exemptions did not go too far and whether a readjustment of them would not yield something without injury to anyone. The foremost objections to the present system were the inadequacy of the grants and the uncertainty of yield of the sources on which local authorities had to draw.

The Town Clerk of Liverpool seconded.

The Town Clerk of Blackburn moved an amendment merely instructing the Council to consider whether the Association should accept the invitation of the Chancellor of the Exchequer to make proposals with regard to the matters mentioned in the resolution. The Royal Commission on Local Taxation, he said, had supplied the Chancellor of the Exchequer with the means of solving the problem if he cared to avail himself of it. (Cheers.) Were they likely to arrive at a solution of the problem if they undertook it in less than five years? (Cheers.)

The Town Clerk of Salford seconded.

The amendment was adopted by 71 votes against 32.

#### TOWN PLANNING CONFERENCE.

An International Town Planning Conference was held in the Royal Institute of British Architects, London, October 10th-14th. During the Conference several papers were read which indicated that, after all, the Housing and Town Planning question had some connection with the Land question. At the same time there were several prominent members of the Conference who did their utmost to keep the Land question entirely out of it. We hope to get fuller reports of the papers in due course. Meantime we give from the *Times* a brief report of one paper, contributed by Mr. C. H. B. Quennell, F.R.I.B.A., on "Town Planning and Land Tenure."

He said the 19th century towns and suburbs might be said to have been laid out without any road sense, and were a mere congeries of houses, swarming like bees in a cluster, at the side of the railway. Admirable as the Town Planning Act was, it did not contain within its sections any powers to alter the causes that in the past had had the effect of producing the old, bad, commonplace suburbs. Briefly, it might be stated that the Town Planning Act offered two ways by which town planning schemes could be carried through. The one where local authorities bought land and developed it themselves; the other where, after consultation with landowners and other interested parties, a town plan was prepared which was left to private enterprise to be carried out. Of the two alternatives it was safe to assume that the latter would be the one generally adopted, as being more in sympathy with English traditions. Suburban development, then, would proceed on much the same lines as before, excepting only that each detail would form part of an ordered scheme, bearing its proper relation to the whole. But the provision of the necessary capital and the details of land tenure remained unchanged under the Act. Now it was just these same very utilitarian details that had shipwrecked many a good scheme in the past, and he proposed to recapitulate them for the benefit of those who might not be familiar with them. Much depended on the spirit in which the interested parties—landowners and others—were prepared to lend their support to the local authorities. If a sufficient measure was forthcoming, well and good; if not then the latter developments of town planning might rest with the local authorities in buying land and developing it themselves. It should be remembered that these local authorities had had, under the recent Finance Act, a very powerful weapon added to their armoury in land valuation, and the price fixed for the time being would form the basis of the bargain by which it might be acquired for improvement schemes. The first of the causes that had had the effect of producing the bad old towns and suburbs was the methods which had hitherto been used by landowners in the development of their estates and the general disregard of all the amenities. The fairly general practice had been to lay out each separate building estate as a thing apart, and with little relation, if any, to its surroundings, and within the confines of its boundaries to crowd in as many regulation rectangular building plots of

the minimum width and depth as could be planned to abut on its roads. In so doing, trees, levels, old hedges or landmarks were utterly disregarded. It had become the fashion to use the speculating builder as the whipping-boy for the landowner, whereas, as a matter of fact, the damage had nearly been completed by the landowner before the builder turned up to complete the horror of the scene with his stock-pattern villa. The builder, when he did turn up, took up land on a building agreement at a ground-rent of so much per foot frontage; he would be charged only a peppercorn, or nominal rent, during the shortest time that it was estimated he could build his houses. In the generality of cases such persons had little, if any, of the requisite knowledge to decide whether the houses were good or bad from the architectural point of view. In short, the amenities were not considered. The peppercorn arrangement is quite a fair and good one for the builder assuming that he sold his houses readily, but it bore very hardly on him when the reverse was the case, and in what should be a joint venture the landowner had much the better of the bargain. Under what was known as the private deed system it was necessary, when purchasing land, to prove the vendor's title. To do this there was the necessity of going back 40 years, and ascertaining that the estate was not encumbered in any way. The abstract of title had to be verified, all probates of wills must be looked into, and altogether the legal side of land tenure must amount to a considerable first charge on any estate. In the case of railways, the companies' official advisers had generally estimated the cost of the preliminary negotiations and transfer of land to cost about 10 per cent. of the value of the land so acquired. Unless, then, town-planning schemes were to meet with a larger measure of support from landowners than the railways had, it might cost £1,000 to obtain £10,000 worth of land. The last stage of the transaction would probably be the provision by the purchaser of the necessary capital for the purchase. If a mortgage were raised the title must again be proved before the mortgagee could be assured that he had a proper security, with additional costs and charges for so doing, which must again be incurred if it was at any time desired to clear the property. Out of these conditions, and the abuse of them, had evolved those dreary tracts that surrounded our towns: the grey, serried ranks of villas wherein a large proportion of them passed their existence. They stood as gloomy sentinels, drab, dull, and miserable, of the utter lack of regard for the amenities that characterised the nineteenth century.

#### THE DEVELOPMENT AND EXPANSION OF OUR TOWNS.

(Being extracts from a Paper read at the recent Town Planning Conference, by M. A. AUGUSTIN REY, Architect, Paris.)

At the present moment, under the evolution of conditions and circumstances which may almost be regarded as organic, our towns must necessarily develop and expand for some time to come.

It is worth while separating and emphasising the fundamental interest the people have in tracing out in advance and with method the plan of the future enlargement of their cities. On the one hand this interest concentrates itself almost entirely in the increase of the direct expenditure necessary for the health and well-being of the whole of the inhabitants; and, on the other, in the reduction of such expenditure as profits only an insignificant minority.

The conditions of existence of our modern town communities is based upon a value, for the most part fictitious or artificial, given to its site.

It is profoundly unreasonable to desire to perpetuate a conception of private property which allows the value of the ground upon which a town has been built, upon which it must spread, to increase indefinitely and without check or hindrance. Can not everybody see that this soil, to which this fictitious value is given, is the necessary economic basis of modern human life.

Is there any valid excuse for this economic phenomenon, which consists in enriching a very small number, to the direct detriment of the general public interest, which is public health, by speculations in urban land? Such speculations are in effect responsible for the impossibility, without colossal expenditure, of making healthy and salubrious the older quarters of our older towns.

Should there be any hesitation to take sides in this municipal struggle in which the two opposing armies are already engaged, those who wish to keep the price of land as low as possible, and

those who wish to make it such as will encourage the speculations of which it is the object?

For any civilisation which ranks the public health higher than the fortunes of the few, no hesitation is possible. The solution, then, is to restrict speculation in the land [and land values] of our towns.

#### REMARKABLE MEETING AT THE NATIONAL LIBERAL CLUB.

##### DISCUSSION ON LAND VALUES.

A very interesting discussion followed the dinner held on October 17th to inaugurate the winter session of the Political and Economic Circle at the National Liberal Club. Mr. Emile Hatzfeld read a paper on "The Land Question and the Budget." He said that the Budget was the beginning of great things. It took a small proportion of the unearned increment of increased values of land. It would take more as time went on, until it took the whole of the value created by the presence of the community. Land would then be let to the highest bidder, even as it was at the present, and he did not think there would be any necessity for the organisation of labour. If by that time the income from land was insufficient to meet the expenditure of the State, there will still be left the resource of taxation. He prophesied that the complete valuation of the land of the United Kingdom would show its capital value to be not far short of five billions. Probably twenty-five years ago the same value did not exceed four billions. Had the increment value been taken from that time it would have been more than sufficient to pay off the National Debt.

Mr. Harold Cox followed Mr. Hatzfeld, and repeated all or nearly all his old arguments with which we are so familiar. There was nothing remarkable in this, but there was something most remarkable and sensational in the reception his arguments got. This highly respectable audience, full of good feeling towards the man, were painfully intolerant of his arguments. They were rude, impatient and noisy in their interruptions and expressions of dissent, although they quickly repented of their breach of the rules which govern a discussion. They simply could not bear the arguments which Mr. Cox used with considerable acceptance in the same place two years ago.

On the other hand, when Mr. Hatzfeld and Mr. Berens in reply used full Single Tax arguments, when they denounced landlordism in the freest manner, this audience cheered vociferously. We have seldom seen a meeting in which there were so many people eager to demolish an argument repugnant to them. Measured by the feeling of this meeting, our cause has made remarkable progress.

#### "TIMES" ON MR. LLOYD GEORGE'S SPEECH.

Mr. Lloyd George yesterday delivered a remarkable speech at a meeting of the Liberal Christian League in the City Temple. That is a non-political body, and the meeting received the benison of Mr. Balfour. Destitution, or social waste, was the theme of the Chancellor of the Exchequer, and he realized his expressed intention to present the problem in a way which, while it may excite criticism and controversy, at least offends no party prejudice and aims at no party advantage. The speech is marked by sincerity, by a moderation of tone which Mr. Lloyd George too rarely displays, and by a more philosophic handling of grave social questions than we can remember him to have previously achieved. . . . Mr. Lloyd George has made a good beginning. But he must go on, and recognize that it takes a great many very different sorts of people to make a country, and especially to make a country like ours, with manifold activities reaching to the ends of the earth.—TIMES, October 18th.

TAXPAYERS deliberately lowered their standard of living, and refused to stock or cultivate their farms to the best advantage, having found by experience that the increased taxation following upon any evidence of improvement was often more than sufficient to deprive them of the fruits of increased industry and enterprise. The *taille* was, in this way, a distinct check to the creation of wealth and to the increase of comfort. The Constituent Assembly pronounced it responsible for "a negligence, a deprivation, and an insalubrity in the majority of rural dwellings, most injurious to the comfort and even to the preservation of the tillers of the soil." Henry Higgins, M.A., of the British Treasury, on the French Revolution in Vol. VIII. of the Cambridge Modern History.

## NEWS OF THE MOVEMENT.

### THE MANCHESTER CONFERENCE.

The Conference of advocates of the Taxation of Land Values held at Manchester, 30th September to 2nd October, constitutes a memorable event in the history of the movement in Great Britain. The proceedings were carried out faithfully to the programme which we published in last month's issue, and there was no hitch of any kind. Much of the credit for the smooth working of the arrangements is due to the able and devoted secretary of the Manchester League, Mr. Arthur Weller, to Mr. Zimmerman, to Dr. McDougall and to other Manchester co-workers. Mr. Skirrow gave valuable assistance to Mr. Weller in the final arrangements.

Representative Single Taxers and advocates of the Taxation of Land Values were present from all parts of the country—from Inverness in the North, from London in the South, from Wales and from Ireland. It is the first Conference of the kind, extending to more than one session, ever held in the whole course of the agitation for Land Reform and the Taxation of Land Values in Great Britain.

To all concerned it was an inspiring demonstration of political power and influence, indicating quite plainly the forces and agencies—both old and new—at work in many different ways and parts in promoting the ideas and proposals of the Taxation of Land Values. Many well known and active workers from distant parts were present, but as was expected and hoped for, the great body of those present were from Lancashire and Yorkshire. Everyone attended in a fine spirit—to listen to the Lord Advocate in his masterly exposition of "Form IV." and his clear, firm statement of the Taxation of Land Values; to consider at the business meeting the question of ways and means; to listen to advice from others; and to contribute their own view as to what could or should be done to advance the cause. The discussion arising out of Mr. Verinder's paper, "The relationship of Land Values Taxation to Free Trade, Housing and Unemployment," was a series of ringing speeches from men who had come to the conclusion that there can be no Free Trade, no superior housing, and no relief from unemployment, until landlordism is out of the way and until industry is relieved from the burden of taxation. The note struck, all through the discussion, was one of challenge to the politicians to press on with the demands made in the resolution carried, and to delay at their peril.

The Henry George Commemoration Dinner, held at the Grand Hotel, on the Saturday evening, was the largest in point of numbers yet held in this country. It was unique in respect of the number of representative followers of Henry George present. Mr. and Mrs. Joseph Fels were the guests of the evening, though unfortunately and to the regret of all present, Mrs. Fels was unable to be present through indisposition.

Sunday morning and evening were devoted to a discussion on the moral aspect of the movement for the Taxation of Land Values, and in the afternoon a great public open air meeting was held in the Alexandra Park under the auspices of the Manchester League.

### THE LORD ADVOCATE OPENS THE CONFERENCE.

The Lord Advocate, the Rt. Hon. Alex. Ure, K.C., M.P., opened a discussion on land valuation and the Finance Act at a meeting (open to the public) in the Town Hall, Manchester, on Friday evening, September 30th. The large hall was quite full and Mr. Ure was accorded an enthusiastic reception.

Mr. L. W. Zimmerman, President of the Manchester League, presided, and among those present were:—Josiah C. Wedgwood, M.P., Mrs. Wedgwood, P. W. Raffan, M.P., Gordon Harvey, M.P., Geo. Toulmin, M.P., Geo. Harwood, M.P., Arthur Haworth, M.P., H. Elverston, M.P., Joseph Fels, Dr. Percy McDougall (Hon. Treasurer of the Manchester League), Mrs. McDougall, Ed. McHugh, W. R. Lester, Professor Findlay, Wm. D. Hamilton, John Orr, R. C. Orr, Miss Orr, C. H. Smithson, Mrs. Smithson, Fredk. Verinder, C. W. Sorensen, J. W. S. Callie, James Busby, Beddoe Rees, Wm. Reid, Richard Brown, C. E. Schroeder, A. W. Metcalfe, S. Dugdale, Mrs. Dugdale, D. Catterall, John Archer, R. McGhee, Harry de Pass, J. H. Thewlis, A. H. Weller (Secretary of the Manchester League), Mrs. Weller, F. S. Oppenheim, Wm. Noble, Rupert East, Mrs. Edwin Pease, J. McKenzie, M. McKenzie, R. L. Outhwaite, D. McLardy, J. C. Durant, F. K. Sykes, Joseph Davison, Herbert Taylor, A. W. Madsen, and John Paul.



Mr. Zimmerman spoke of the increased acceptance during the last few years of the principle of the Taxation of Land Values. The people now realised, he said, that a good or bad land system bore the same relation to national well-being that a good or bad sanitary system bore to the national health. Eight centuries ago this country was in a state of ferment concerning valuation, and Freeman said concerning that agitation: "This kind of inquiry, never liked at any time, was specially grievous then, and led to disturbances in which not a few lives were lost." Fortunately there had been no lives lost in the making of the new "Domesday Book," but a good many people seemed to have lost their heads, and he might say this of Mr. Lloyd George—(cheers)—that he was not as incorrigible as William the Conqueror. (Laughter.)

Mr. Ure said he had thought of demonstrating how reasonable and how necessary the filling up of Form IV. was unless the land clauses of the Finance Act were to become wholly farcical. But the storm had ceased and the necessity had passed away. The fury and the frenzy which had been raised over Form IV. had died of inanition in spite of the rather feeble attempt to fan the flickering flame made by Mr. Balfour in a foolish telegram to Mr. Pretymann in which he spoke of "the impenetrable mystery of valuation," and referred to the movement for levying taxes upon values created by the community as likely to fall to pieces of its own weight amid universal derision—rather cold comfort to the most active and energetic members of his own party who won their seats because they pledged themselves to the principle of the Taxation of Land Values. (Cheers.)

As was quite natural, the note of quietude and good sense first came from Scotland. Forty-eight hours ago the Scottish Estate Agents' Association a very competent body of men, held a meeting at Edinburgh. According to the newspaper report, these wise men settled down quietly to the examination of Form IV. They came to the conclusion that they would afford every assistance to the members of their Association, and others in filling up the first part of the form. He was certain they would not be overburdened with work in rendering that aid—(laughter)—but at any rate, they had preferred it. When they came to the second part of the Form they thought it better on the whole to pause a little, to form themselves into a small committee and to invite the Surveyors' Association, the Scottish Land and Property Defence Federation, and the Land Union to do the same. The idea was that these committees should join together and endeavour to understand the second part of the Form and then communicate their collective wisdom to all their members. The final part of the resolution commanded even greater approval than he had given to the first. "The meeting," the report read, "agreed to the proposal that these small committees should be formed and should unite together on the distinct understanding that the Joint Committee would undertake no political propagandist work of any kind whatever." "What wise men my countrymen are!" said Mr. Ure. "Let every man stick to his job. They understand the method of valuation, and if they live long enough they will understand the principle which lies at the root of inviting contributions to the needs of the State from those who are in possession of wealth which the community has created." (Cheers.) He could imagine no better and no swifter method of drowning the Tory party than to induce it to join in a crusade against the Taxation of Land Values. As was the piteous and heartrending cry of the rich to the health and safety of the Budget, so were the petulant murmurs of the landowners to the health and prosperity of a Liberal Government. (Cheers.) But he did not invite the Tory party to continue this foolish agitation, though if he looked at it merely as a party man he would be much tempted to do so. He had more regard for his countrymen as a whole than to wish that they should look so silly and so foolish in the eyes of the civilised world. (Cheers.)

I know there are some people (Mr. Ure continued) who profess to say that you may secure a contribution out of the wealth created by the community for the benefit of the community without finding out what that wealth is. These dialectic subtleties are too great for me. (Laughter.) Mr. Balfour at Birmingham expressed his entire approval of the principle of securing for the community a portion of the values created by the community, but he says that valuation is "an impenetrable mystery" all the same. (Laughter.) I want to know if there is any means by which you can either tax or rate upon the value of land without first finding out what the value of the land is. (Cheers.) It is a singular fact that the guide which professes to tell the landowners of this country how to escape their just obligations is

a book issued by an association whose object is incessant and determined agitation for repeal of all the land taxes in the Budget. (Cheers.) We who are only ordinary mortals do not understand how we can levy taxes upon the value of the land until we have found out what the value of the land is. And our case is this. All the land in this country is held of the Crown. The State has determined that for State purposes the value of the national territory must be ascertained and recorded in a book, and I assert without fear of contradiction that the State is well entitled to demand of every man who owns land that he shall offer such information as it is in his power to give in order that the State may know the value of the national territory.

The land reformers who sit around me care nothing for taxes; their object is to relieve the work of man's hand from all taxation. (Cheers.) They say, and I think they are perfectly correct, that if you tax the value of land alone, you are inducing a man to make the best possible use of his land, but if you say you are going to tax his buildings and improvements then you are discouraging him from putting the land to the best use. (Cheers.) That is the long and the short of the land taxation movement. (Cheers.) You will say that these are troublesome questions in the second part of the Form. To some people they are and to others they are not. If my advice were valued, I would say to landowners: "Answer these questions if you think that, either with or without the assistance of your man of business, you are able to answer them." I know a number of landowners who have a perfect mania for valuation, who do not believe that any human being can value their property except themselves. They will welcome the opportunity of putting down the value of their improvements and the value of their land without improvements. We do it all in Scotland; we give every man a chance of saying what the value of his property is. But I know other men who could not even hazard an opinion as to the value of their property. I would say to them, "Don't worry yourself." It will depend largely on the intelligence and capacity of the men on the one hand, and the character and position of their properties on the other. Every man must judge for himself whether he would like to answer these questions or whether he would prefer to remain silent. But whether he answers the questions or remains silent he will receive from the Government valuers a provisional valuation of his property. (Cheers.) The Government will pay for that valuation, and quite rightly so. When we want to find out the value of our own territory we ought to pay for the operation, and we are going to do so. (Laughter and cheers.)

If there be complexities in the form—and I do not deny that there are—they are due to the infinite variety of ways by which the law in this country permits people to deal with their property. They are due to the state of the law of your country, and to the natural operation of economic forces acting in conjunction with the law. The Government are not responsible for those complexities. (Cheers.) I venture to say that if we had not asked for all that information there would have been the wildest outcry from landowners. They would have said that they were not being treated fairly in not being allowed to give the whole of the information necessary to arrive at a just estimate of the value of their property, that the Government were keeping the valuers in the dark, and that the valuers could not reach the true value until all these facts were disclosed. (Cheers.) The opponents of the land taxes having been heavily beaten on the question of principle, having surrendered on the principle, are now seeking to burke this most just form of taxation by saying that the whole thing is impossible.

To hear these people speak, continued Mr. Ure, you would suppose that under the system at present in vogue, by which we tax men the more heavily according as they make the better use of their land, all was plain sailing. You would fancy that we had rentals to guide us in every case where we rate and tax on the annual value of the land. There could not be a greater mistake. We have actual rentals to guide us practically only in the case of working-men's dwellings, middle-class dwellings, and shops and offices. With regard to many old business premises, mills, factories, workshops, and the like, and with regard to nearly all the houses of the better classes (so-called) you have no actual rental to guide you. You have merely to guess at the annual value. You have owners who receive no rent, occupiers who pay no rent; yet I will warrant that not one of them escapes rating upon annual value. The assessor in every one of these cases is performing the impossible, is ascertaining the unascertainable, is penetrating the impenetrable. (Laughter.) Greater difficulties than these confront them every day. They have found out

the value of Christian institutions which pay no rent, of cemeteries full of tenants who pay no rent, of lunatic asylums, of workhouses, of hydropathies which nobody pays rent for, of streams of water, of wire, of masses of masonry, of flying buttresses, columns and piers. The annual value of all these is recorded in the rate-book every year in Scotland. The impossible is performed by our ordinary assessors, doing ordinary work for ordinary remuneration every year you live. Positively, when you come to think of it, your present system under which you rate and tax on the combined value of land and buildings discloses far greater anomalies and reveals infinitely greater mysteries than if you were to adopt the sound, rational, and sane system of taking land alone as your sole basis for both rating and taxing. (Cheers.)

Mr. J. Wedgwood, M.P., moved the following resolution—

That this Conference of advocates of the Taxation of Land Values desires to express its gratitude to the Government for the 1909-10 Budget, conveying as it does an inspiring message of hope and encouragement to the progressive forces at home and abroad; it especially recognises and appreciates the principle of the separate valuation of land; it earnestly urges the Government to continue this policy, by making land values available for public needs, and freeing industry from the grip of land monopoly; it hails the Budget as the dawn of a new era for our country, and urges that the valuation of the land be completed with all possible speed and be made accessible to the public; that a Budget tax on the land values so ascertained be levied to provide a fund towards the cost of such public services as education, poor relief, main roads, police, and asylums, and in substitution of the remaining duties on the food and comforts of the people, and further expresses the hope that at the earliest possible moment the local rating authorities throughout the country be empowered to raise their local revenues on the Land Values basis, with a view to relieving houses, factories, machinery, farm buildings, and other improvements from the present grievous and ever-growing burden of rates.

The resolution was seconded by P. W. Raffan, M.P., and supported by R. McGhee, R. L. Outhwaite, and W. D. Hamilton. The resolution was carried unanimously.

#### THE BUSINESS MEETING.

A private meeting of the members of the Conference was held at the Grand Hotel, on Saturday morning, 1st October, at 10 o'clock. Mr. Chas. H. Smithson, of the United Committee, presided over a good attendance. Mr. Smithson, in his opening remarks, welcomed all present in the name of the United Committee. He outlined briefly the recent growth of the movement, the work of the Committee and the prospects of the immediate future.

The question of convening an International Conference next year or in 1912 was considered. It was agreed that the matter be left in the hands of the United Committee for further consideration. The balance of opinion was in favour of London as the place of meeting. The largest share of the time was devoted to a consideration of propaganda work in the rural districts. This was also left in the hands of the United Committee. A finance sub-committee was appointed to consider how best to raise the necessary funds to maintain the agitation.

#### FREE TRADE, HOUSING AND UNEMPLOYMENT.

A meeting of the members of the Conference (open to the public) was held in the Memorial Hall on Saturday afternoon, 1st October, at 3 o'clock, the subject for discussion being "The relationship of Land Values Taxation to Free Trade, Housing and Unemployment." Mr. L. W. Zimmerman presided over a good attendance.

Mr. Zimmerman said that Tariff "Reform" was a mockery of social reform and was being repudiated more and more with every day's experience of life. Germany and America and Canada, which had been held up before us as examples of the

great advantages of Protection, were now in a state of revolt against the system by which they were environed. Tariff "Reform" was a mass of mutually destructive contrasts and unintelligible paradoxes, a system under which commodities were to become cheap by being made dear—(laughter)—to become plentiful by being made scarce. There was only one way of increasing national wealth, and that was by going to the source of all wealth—by going to the land.

Mr. Frederick Verinder, who opened the discussion, said that there were skilled builders grinding barrel-organs to-day in the slums of our towns when under a decent state of society they would be engaged in pulling down and rebuilding those slums. There would be no difficulty in getting houses built if we did not deliberately make arrangements for hindering them from being built. All the schemes brought out by housing councils would not get houses built if the bricklayer was kept from the clay and the land upon which houses should be built was held up. They had seen many attempts for many years past to get houses built regardless of the economics of the housing problem. Under Acts for which Liberals and Socialists had extraordinary fondness, though they were Tory Acts, attempts had been made to solve the problem by leaving the land question practically out of account. Mr. Verinder described the different values put upon land under different circumstances, and said: "What we want to do to solve the housing problem and incidentally to solve the greater part of the unemployed problem is to get rid of these different values and have only one value."

Mr. Callie, of Liverpool, moved the following resolution:—

That this Conference of advocates of the Taxation of Land Values hereby declares its unfaltering adherence to the principle of Free Trade, meaning thereby the complete freedom of trade from all taxes and restrictions, whether imposed for protective or for revenue purposes; is of opinion that the true principle of Free Trade must be carried out to its fullest extent, both as affects agriculture and manufactures, by the removal of all existing obstacles to the unrestricted employment of industry and capital; and further declares that the only just and expedient method of effecting this policy is by the exemption of all improvements and all the processes of industry from rates and taxes, and the substitution for them of the direct taxation of the value of all land, a value which is due entirely to the presence, growth, industry, and expenditure of the community.

Mr. Callie said that when land was fairly valued and taxed the labourer would be able to get access to the land at a proper rent, and would be able to get a decent living for himself.

Professor Findlay, of the Manchester University, spoke of the change which had occurred in the outlook of the people towards political matters. New and higher ideas were coming out of this movement for Land Taxation in reference to the ownership of land.

#### THE COMMEMORATION DINNER.

The Henry George Commemoration dinner was held on Saturday evening at the Grand Hotel, Mr. and Mrs. Fels being the guests of the evening. Dr. Percy McDougall presided over a good attendance. Mrs. Fels sent a telegram regretting her inability to be present and wishing success to the teaching of Henry George. Messages were also read from Philip Ashworth, Blackpool; Ben Davies, Cheshire; Mrs. Findlay, Manchester; G. W. Knowles, Withington; T. Lowth, Ardwick Green; Robert McDougall, Buxton; Alex. Porter, J.P., Prestwich; Prof. F. E. Weiss, Withington; G. B. Waddell, Glasgow; F. Westcott, Ashton-under-Lyne.

Dr. McDougall, in proposing the toast to the guests of the evening, spoke of the great work of Henry George and how much their guests were doing in service and by financial support both at home and abroad to advance the rapidly growing movement for the Taxation of Land Values. Mr. Fels replied in suitable terms. He paid a glowing tribute to the beneficent influence of Mrs. Fels over himself and his actions. He argued that the advocates for the Taxation of Land Values were the real free traders and that there could be no enduring peace in society until landlordism was overthrown. Mr. Paul gave the toast "Our movement at home and abroad." Many other speeches were delivered during the evening, and among the speakers were: Chas. H. Smithson, P. W. Raffan, M.P., J. C. Durant, H. de Pass, F. McHugh, W. D. Hamilton, R. McGhee, and Wm. Norman.

In conclusion the "Land Song" was sung with more than usual enthusiasm.

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## THE MORAL ASPECT.

The Conference was continued on Sunday morning at the Grand Hotel. Mr. Wm. D. Hamilton, in the absence of Mr. Lewis H. Berens, occupied the chair, and Mr. Paul opened a discussion on "The Moral aspect of the Movement for the Taxation of Land Values." This proved to be not the least interesting part of the programme, and the speakers were numerous. At one o'clock the meeting was adjourned until the evening, when the proceedings lasted from 7 to 10 o'clock.

## OPEN-AIR DEMONSTRATION.

On Sunday afternoon Mr. Francis Neilson, M.P., was the chief speaker at a great Demonstration in Alexandra Park. Mr. John Bagot presided over a huge gathering. Mr. Neilson gave an eloquent and moving address on the material and moral aspect of the reform, instancing the folly of rating improvements, which retarded employment in all trades, and then appealed successfully to his audience on behalf of the rights of the children for room to grow, to play and to work. Mr. R. L. Outhwaite moved the following resolution:—

That this public meeting, believing that dull trade, unemployment, and low wages are directly caused by land monopoly; that the Taxation of Land Values will cheapen land, open opportunities to trade and employment, and raise wages; hails the Budget of 1909-10, with its provisions for separately valuing the land, as the central first step to real land reform; and urges the Government to give effect to this policy with all possible speed.

Mr. De Pass, a recent recruit to the cause, seconded the resolution in an able speech, and was followed by Mr. Joseph Fels, who in a humorous but none the less effective manner, supported the proposition. The resolution was carried unanimously and with acclamation.

## MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, Manchester, writes that in addition to meetings already noticed in LAND VALUES, the following have been held:—

- Oct. 5.—Didsbury Junr. Liberal Association: D. A. Munro, "Values in relation to Land."  
 .. 12.—Marple Bridge League of Young Liberals: J. Bagot.  
 .. 19.—Brierfield League of Young Liberals: J. Bagot.  
 .. 20.—Crossley's Works, Openshaw, Dinner hour meeting: J. Bagot and A. H. Weller.  
 .. 24.—Bredbury League of Young Liberals: J. Bagot.  
 .. 25.—Hadfield League of Young Liberals: Dr. P. McDougall.  
 .. 28.—North Manchester Liberal Association: A. H. Weller.  
 Up to the time of going to press the following meetings have been arranged:—  
 Nov. 3.—Economic Class Meeting in Manchester League's Office, 7.30 p.m.: Address by C. H. Smithson.  
 .. 6.—North Salford, I.L.P., Pankhurst Hall, 7 p.m. Debate between D. Catterall and E. Garner.  
 .. 7.—Moorside L.Y.L., Swinton Liberal Club, 8 p.m.: A. H. Weller.  
 .. 9.—Castleton Moor L.Y.L.: D. Catterall, "Liberty or Coercion. Which?"  
 .. 10.—Economic Class meeting in Manchester League's Office at 7.30 p.m.  
 .. 12.—Lancashire and Cheshire Federation of L.Y.L., Manchester: J. Bagot.  
 .. 13.—Seedley Socialist Society, Seedley, 7.30 p.m. Debate between D. Catterall and R. C. Wallhead.  
 .. 15.—Denton Liberal Club (for 1895 Club): D. P. McDougall.  
 .. 16.—Unsworth L.Y.L.: Dr. P. McDougall.  
 .. 17.—Economic Class Meeting in Manchester League's Office at 7.30 p.m.  
 .. 22.—Colne Valley L.Y.L., Greenfield: J. Bagot.  
 .. 23.—Castleton Moor L.Y.L.: A. H. Weller, "How to abolish Rates and Taxes."  
 .. 24.—Economic Class Meeting in Manchester League's Office at 7.30 p.m.  
 .. 28.—Prestwich L.Y.L.: J. Bagot.

## MIDLANDS.

Since the last report of the Midlands League, outdoor meetings have been held as follows:—August 10th, 24th, 30th and September 8th, at Bearwood, Brades Village and Kings Heath, addressed by Messrs. T. R. Stokes, Walter Priestman, Bernard Grigg,

J. C. Willis, or Chapman Wright. Indoor meetings September 13th, T. R. Stokes at Oldbury, September 29th, G. H. Salmon at Redditch, and Chapman Wright, September 15th at Cake-more, September 23rd at Wollescote, September 26th at Selly Park, September 29th at Bromsgrove, October 11th at Halesowen, October 13th at Selly Oak, October 14th Digbeth, October 15th Warley Woods, October 19th Harborne. On October 3rd and 4th, Mr. Wright had a two-night debate at West Bromwich with Mr. H. Brockhouse who advocated the cause of Socialism as against the League reform. The Chairmen were Lord Lewisham, M.P., and Ald. Blades, J.P. The Library Hall was well-filled on both nights and the audiences followed the discussion with the closest attention. The phase of the land question which at present attracts interest and attention at Midland Clubs, &c., is "The Budget Land Taxes: What they are and what they will do," and Mr. Wright has had his addresses well reported in the local Press.

The distribution of the United Committee's leaflets has been guaranteed to a fourth of the city, and it is probably only a matter of the remaining wards fully discussing the offer to ensure a complete distribution throughout Birmingham.

The Digbeth Parliament has opened with a strong Liberal majority over all other sections combined. Mr. Wright has accepted the leadership and formed a Cabinet. Needless to say he will endeavour to show his fellow M.P.'s that the peaceful revolution secured by the Valuation of the national property for the first time since Domesday Book must be firmly established by using this new valuation as the basis of national and local revenue, and by real freedom of trade, cause the diminishing Tory and Socialist ranks to see the folly of advocating their unscientific policies.

The League Delegates to the Manchester Conference were Messrs. Edwin Price, B.A., Hon. Treasurer, Rev. A. C. Auchmuty, M.A., W. Wallis and Chapman Wright.

## NORTHERN LAND VALUES LEAGUE.

This League is proposing to open two classes for the study of Political Economy. One in Newcastle and the other across the water in Gateshead. Mr. H. P. Herdman, an old friend of Henry George, is opening a Social Club in Gateshead. The intention of Mr. Herdman, who is spending some money on the effort, is to get young men to take an interest in social subjects. The Northern Land Values League will therefore be provided with accommodation in Gateshead as well as in Newcastle.

The secretary, Mr. William Reid, spoke at Beamish, Co. Durham, on 26th October on Land Valuation and Taxation, and he has other speaking engagements for the winter, including one with the Newcastle League of Young Liberals to whom he will speak on the effects of the Finance Act.

On behalf of the League, the secretary wrote to the Conservative candidate in the forthcoming by-election at South Shields, Mr. Vaughan Williams, asking if he were in favour of the repeal of the new Land Taxes and Land Valuation. Mr. Williams replied that he was "altogether against the New Land Taxes and the Land Valuation Act," brought in by the present Government. Mr. Reid acknowledged the reply and stated his intention of sending the correspondence to the Press, so that Mr. Williams could have the benefit or otherwise through his opposition to the Valuation and Land Taxes. Mr. Williams, however, did not answer the League's question, which was whether, if returned, he would vote for the repeal of the New Taxes and Valuation.

## PORTSMOUTH.

The Portsmouth League for the Taxation of Land Values are working hard just now in bringing before the people of Portsmouth the injustices of the present rating system. Mr. McGuigan and Mr. W. King are keeping up an instructive correspondence in the PORTSMOUTH EVENING NEWS, and on September 26th, Mr. McGuigan contributed an article on Land Values and the Rating Problem in Portsmouth.

Mr. W. King is a candidate for the Buckland Ward Municipal Election to be held on November 1st, and he is making the Taxation of Land Values the most important plank in his programme. Two splendid leaflets entitled "Why Rates are high in Portsmouth," and "Over rating and under rating," are being distributed by the League.

## YORKSHIRE.

## SOWERBY BRIDGE.

On 6th October at the Town Hall, Sowerby Bridge, a meeting was held under the auspices of the Sowerby Young Liberals, to discuss "Free Trade and the Land Question." Mr. Sam Dugdale, C.C., was in the chair, and Councillor C. H. Smithson, of the Yorkshire League for Taxation of Land Values and Mr. John Paul were the principal speakers. The meeting was a good one and the Chairman earnestly urged all present to thoroughly look into the question of land values taxation.

The YORKSHIRE POST has been devoting special attention to the Finance Act and the Taxation of Land Values during the past month. In its leading articles it has freely discussed and criticised the leaflets issued by the literature department of the United Committee. Mr. Skirrow set forth the case for the Taxation of Land Values in several letters, to which the Editor replied in lengthy footnotes. Several correspondents have also joined in the controversy, which we believe has been one of the most fruitful ever engaged in in any part of the country.

Under the auspices of the Yorkshire Branch it has been arranged to hold a course of study in Political Economy on Wednesday evenings during the winter. Classes will be held in the rooms of the League, 71, North Street, Keighley.

## HALIFAX.

Under the auspices of the Halifax Junior Liberal Association a meeting was held in Halifax on October 7th. Mr. J. H. Whitley, M.P. spoke on the real meaning of Form IV., and Mr. John Paul spoke on the rise and growth of the movement for the Taxation of Land Values. The meeting was an inspiring one and no less than 62 new members to the Association were enrolled.

Mr. Joseph Fels addressed a large gathering of trade unionists in the Halifax Friendly and Trades Club on Saturday, October 8th. Among those present were Mr. James Parker, M.P., and Mr. G. H. Roberts, M.P. In a characteristic speech, which the HALIFAX GUARDIAN described as "an extraordinary outburst," Mr. Fels said that after they had got the valuation, a nice little tax of twopence in the £ would wipe out the unemployment question in this country in five years. He did not think the Labour men had a solution for unemployment. No Labour Exchange ever found work for a single man, and insurance against unemployment was robbing Peter to pay Paul.

On Sunday afternoon, October 9th, Mr. Joseph Fels and Mr. John Paul addressed the opening meeting of an Adult Sunday School in Halifax for the study of "Progress and Poverty." Councillor C. H. Smithson, who will conduct the school, presided over a large attendance, and opened the proceedings by reading a chapter of the book. Mr. Fels made a spirited speech on the subject of poverty in the midst of abundance, and Mr. Paul spoke on Henry George's definition of Justice.

The class will meet once a fortnight.

A meeting was held at the Theatre Royal, Halifax, on Sunday evening, October 9th, in connection with the Trades and Labour Council. A good attendance was presided over by Alderman Morley, assisted by Mr. Joseph Fels, Mr. G. H. Roberts, M.P. Councillors A. Taylor, J.P., J. Sowood, W. Smith and W. Court. After the Chairman's introduction, Mr. Fels spoke on the land question. The Labour movement, he said, was on the wrong track, though they had the right ambition. Landlordism was the only enemy to labour, to enterprise, to industry.

As a result of the splendid enthusiasm that was aroused by Mr. Fels and Mr. Paul, when they visited Halifax to address an inaugural meeting of the new "Progress and Poverty" circle which is being formed, the class was started on Sunday, October 23rd, with a membership of 86 earnest men and women who proposed to make a close study of Henry George's great book during the coming winter, under the direction of C. H. Smithson.

The meetings are to be held at the Albion Street Adult School on alternate Sunday afternoons, and all connected with the movement are greatly encouraged at the prospect of some very useful work being done.

## SCOTTISH NOTES AND NEWS.

Mr. Dundas White opened his campaign in the Highlands with a large meeting at Oban on October 20th. Mr. White dealt exhaustively with the absurd anomalies in rating and purchase, of which subject he has made himself a thorough master. He also dealt with a matter which is of special interest to the Highlands, that of providing land for men who are anxious to remain in this country rather than go to foreign countries or to the Colonies. Mr. White's speeches and meetings promise to be interesting and lively. The NORTHERN CHRONICLE (Inverness) has been attacking the campaign in the manner of the Land Union. Assuming a high attitude, the CHRONICLE frames a catechism of five questions for Mr. White. It is all splendid business, and will contribute to the success of the new movement in the Highland counties.

The meetings demonstrate once again that the people of the North have not lost hope of Radical Land Reform. They more than any other people appreciate the force of the enemy they have to face.

It has been arranged that Mr. Falconer, M.P. for Forfar, who at the Liberal Conference made a fine radical speech in support of the Small Holdings Bill, will take part in the Conference meeting with Mr. Dundas White at Inverness on the 11th.

Arrangements are now completed for Mr. Wedgwood's meetings, which commence on November 1st in Blackfriars and Hutchesontown. This meeting will be a special effort by Mr. Wedgwood to show the Socialists and Labour men the importance of the Taxation of Land Values as a means of solving the labour problem. Mr. G. N. Barnes, M.P., will preside. The campaign will consist of eight meetings, all of which will be held in the largest hall in the various towns and districts, namely, Glasgow, Maryhill, Ayr, Langside, Camlachie, Partick, and Saltcoats. Mrs. Wedgwood, who accompanies Mr. Wedgwood, will address three meetings of Women Liberals, at Largs, West Kilbride, and Ardrossan.

The Scottish League have arranged a complimentary reception to Mr. and Mrs. Wedgwood on Saturday, November 5th. The reception will be held in the Argyll Arcade Café at 6 p.m., when high tea will be served. All the friends are earnestly invited to be present, and meet Mr. and Mrs. Wedgwood on the occasion of their first visit to the West of Scotland. Mr. John Paul will also be present.

The following meetings have been addressed by members of the League:—

W. K. Brymer—Johnstone, Partick, Bearsden, Maryhill, Dumbaron, Possilpark, Maybole, Maddison (Stirlingshire).  
Graham Cassels—Springburn.  
William Cassels—Springburn, Dalry, Partick, Calton.  
Geo. Stenhouse—Partick.  
James Busby—Springburn.

The autumn meeting of the General Council of the Scottish Liberal Association, held at Dunfermline on Friday 21st and Saturday 22nd October, was the largest Conference ever held by the party.

It was marked both by enthusiasm and radicalness of utterance on questions of general politics and on the great question of Land Reform.

It was quite evident that any proposal on the part of Liberals to resile from the Small Landowners (Scotland) Bill would mean political suicide. Scotland will not have land purchase either by County Council or Government. What the delegates want is the use of land for users and the abolition of our present absurd system of rating improvements. The Small Landholders' Bill represents these principles, successful in a limited degree in the Crofters Act.

Much criticism has been given to Lord Pentland both in Radical and anti-Radical circles, but it was manifest at the meetings that the people of Scotland, in so far as they were Liberals and that is the bulk of the people, knew the difficulties he had to contend with, in the House of Lords and in half-educated friends, and were grateful to him for his tenacity of purpose in this matter.



Captain Pretyma was the guest of the Glasgow Conservative Club on Wednesday evening, October 19th, at a House dinner. The Duke of Montrose presided, and the élite of Conservatism in Glasgow and the West of Scotland were present.

The Duke of Montrose, in proposing the toast of "Our Guest," referred to Mr. Pretyma "as the courageous champion of all those who had any interest in land in any way whatsoever." We take it he means those who have interests in land as against those who are users of land, because the Duke's interest, like the care of Lord Rosebery for the agricultural interest, has been at the expense of the users of land. The Glasgow users of land—that is, the Glasgow citizens—have had considerable experience of the Duke of Montrose's interest in land. Here is an example:

In 1908 the Duke of Montrose, who voted against the Budget, demanded £26,000 from Glasgow Corporation for 380 acres at Loch Arklet. He was awarded £19,000. This land would be rated at about 6d. per acre, and the Duke would pay 9s. or 10s. to the Stirlingshire County Council. It seems to be a good law for the Duke which enables him to receive from one public body £50 per acre, and to pay to another public body on the assessment of 6d. per acre, less one-half because it is agricultural land. The people of Glasgow had to pay him 2,000 years' purchase of the assessment on which he paid rates to the County Council. Forty years' purchase would be a liberal price, but the law gives fifty times this sum.

### LECTURES BY MRS. EDWARD PEASE.

Mrs. Edward Pease, who has done so much in bringing the Taxation of Land Values to the front among Women Liberals, is now devoting nearly all her time to lecturing on the question. During October she has addressed the following meetings:—

- Oct. 7.—Dorking.
- " 9.—Sevenoaks (Men's Club).
- " 14.—Eastbourne.
- " 17.—Weston-super-Mare (afternoon).
- " 18.—Letchbury (Cirencester).
- " 19.—Frome.
- " 20.—Bath.
- " 21.—Yatton.
- " 26.—Westwood (Northumberland).
- " 27.—Chester-le-Street.
- " 29.—Morpeth.
- " 28.—Newcastle.

Mrs. Pease has made arrangements to deliver lectures on the following dates at the places named:—

- Nov. 1.—Women's Labour League, Central Branch, 3, Lincoln's Inn Fields, W.C.
- " 3.—Petersfield.
- " 7.—Blandford (Gloucester).
- " 8.—South Bristol.
- " 9.—Stonor (Gloucester).
- " 10.—Swindon.
- " 11.—Gloucester.
- " 22.—Crawley Downs.
- " 24.—Betchworth.
- " 30.—Chislehurst.

### WOMEN'S LIBERAL ASSOCIATION.

MR. URE TO ADDRESS MEETING AT WESTMINSTER.

At the Annual Meeting of the Home Counties Union of Women's Liberal Associations, on November 23rd, over which Mrs. Eva McLaren will preside, the Lord Advocate will speak on the Land Taxes and the Policy of the Government. Mr. Ure will address the afternoon conference, which will be held in the Caxton Hall, Westminster.

All Liberal Women are cordially invited, and those wishing to attend should notify the Secretary of their local W.L.A., who must apply for tickets to Mrs. P. Heron Maxwell, Great Comp, Borough Green, Kent, before November 5th.

### WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been addressed during the past month, in addition to those announced in the October issue of LAND VALUES:—

- Oct. 3.—Hailsham, United Liberal Committee. Harry White.
- " 4.—Gosport, League of Young Liberals. J. H. McGuigan.
- " 6.—Fareham, Liberal Association. J. H. McGuigan.
- " 7.—Chiswick Liberal Association. A. W. Madsen.
- " 7.—Wood Green. Harry de Pass.

Oct. 8.—Earlsfield. Harry de Pass.

- " 10.—Skipton Junior Liberal Association. Fred Skirrow.
- " 10.—Glastonbury, Assembly Rooms. H. G. Chancellor, M.P.
- " 11.—Liberal Club, Downham Market. Fredk. Verinder.
- " 11.—Hemel Hempstead Debating Society. T. W. Toovey, C.C.
- " 12.—Whitechurch, Hants. A. W. Madsen.
- " 12.—Middlezooy, Somerset. H. G. Chancellor, M.P.
- " 12.—Leigh-on-Sea, Liberal Club. Fredk. Verinder.
- " 13.—Hinchliffe Mill Liberal Club. Fred Skirrow.
- " 14.—Eastbourne Women's Liberal Association. Harry de Pass.
- " 14.—Silsden Liberal Club. Fred Skirrow.
- " 16.—Brotherhood Church, Southgate Road, N. Fredk. Verinder.
- " 16.—Baptist Chapel, Berkhamsted. T. W. Toovey, C.C.
- " 17.—West Islington Women's Liberal Association. Fredk. Verinder.
- " 18.—Lewisham Women's Liberal Association. C. J. Cawood.
- " 18—21.—Mid-Norfolk. Harry de Pass.
- " 20.—Portsmouth League of Young Liberals. J. H. McGuigan.
- " 20.—Lepton Liberal Club, near Huddersfield. Fred Skirrow.
- " 20.—Harrow Women's Liberal Association. C. J. Cawood.
- " 20.—West Marylebone. R. C. Orr.
- " 21.—Croydon Liberal and Radical Association. Fredk. Verinder.
- " 24.—King's Langley. T. W. Toovey, C.C.
- " 24.—Putney Presbyterian Church Debating Society. A. W. Madsen.
- " 25.—Newbury Liberal Association. Fredk. Verinder.
- " 25.—Plumstead Women's Liberal Association. C. J. Cawood.
- " 26.—Central Hackney (open-air). A. W. Madsen.
- " 26.—Longridge Liberal Club, near Preston. Fred Skirrow.
- " 27.—Ealing Tenants' Literary and Debating Society. Fredk. Verinder.
- " 27.—Hornsey Liberal Association (E. Finchley Branch). L. H. Berens.
- " 27.—Chipping Liberal Club, near Preston. Fred Skirrow.
- " 27.—Dover Women's Liberal Association. Harry de Pass.
- " 28.—North Islington L.L.P. W. Chas. Wade.
- " 28.—Ribecheater Liberal Club, near Preston. Fred Skirrow.
- " 29.—Croydon Liberal and Radical Association. Fredk. Verinder.
- " 30.—Windhill Liberal Club. William Thomson.
- " 31.—Bermondsey Liberal and Radical Association. Fredk. Verinder. (Lantern lecture).

The meeting announced for Ilkeston on October 19th was postponed.

There was an interesting "confrontation" at a meeting in Essex Hall, last evening, when Mr. E. G. Hemmerde, K.C., the Liberal Member for East Denbighshire, presided at a meeting convened by the English League for the Taxation of Land Values.

During his address in support of the Taxation of Land Values, Mr. Hemmerde was subjected to considerable interruption from two occupants of the gallery, who came forward as the supporters of the landed interests. It became known later that one of the interveners in the interests of the landowners was Mr. E. Royds, the Tory Member for the Sleaford Division of Lincolnshire.

The meeting was held for the purpose of hearing an address by Mr. F. Verinder, on the Taxation of Land Values in its relation to Free Trade. Mr. Hemmerde maintained that Taxation of Land Values was an integral part of Free Trade. It was much more profitable, he said, to put 5,000 acres out to use for small holders than to keep them for Mr. Walter Long to look at.

"I believe," Mr. Hemmerde added, "that the Liberal party's future is wrapped up entirely in the sincerity and intensity of its purpose upon this question of the taxation of Land Values. Let none of them imagine that, having got this valuation, we are not going to use it to the full. There is much too great tenderness in this country for vested interests, and great evils demand drastic remedies."—"Daily Chronicle," October 25th.

Mrs. Marjory Pease, of Limsfield, is very actively engaged in lecturing on the Taxation of Land Values. She spoke, with Mr. Verinder, at a meeting at Dorking on October 7th, and, during the week ending October 22nd, although suffering from throat trouble, addressed five most successful and enthusiastic meetings in the West of England. In the following week, she had four meetings in the Tyneside district.

At the monthly meeting of the Hailsham United Liberal Committee, held in the parish room on October 3rd, after the ordinary business had been transacted, Mr. Harry White read a paper and opened a discussion on "The Taxation of Land Values in its relation to Free Trade." The members were deeply interested and, after a brisk debate, it was agreed to continue the discussion at the next meeting, and Mr. White was asked to

read his paper again, several members expressing a desire to hear it a second time.

On Wednesday, October 12th, the Political Economy class held in the Yorkshire office, 71, North Street, Keighley, had its preliminary meeting for the season. There is every reason to expect a very successful session. "Progress and Poverty" has been selected as the text-book. In the Keighley Municipal elections, the Liberal candidates are sending out the pamphlet "How to Reduce Rates."

Señor Antonio Albendin, a very active Spanish member of the League, recently had a two-column article adorned by a portrait of Henry George, in the *HERALDO DE MADRID*. It consisted of a short sketch of George's life, together with a condensed description of nearly all his writings. It is excellently written, and is well calculated to make a lasting impression on the minds of readers and to lead them to take any opportunity that may occur of learning more about the "Prophet of San Francisco" and his meetings.

Mr. E. Hatzfeld, one of the earliest workers in the League, read a paper on Taxation of Land Values at a dinner of the Economic Circle of the National Liberal Club, on October 17th. Mr. Berens took part in the discussion, replying to Mr. Harold Cox.

A West Country clergyman writes to Mr. Verinder: "Please send me a dozen copies of *LAND VALUES*. This little place is a hot-bed ready for seed. We have a glorious landlord here. He is doing splendid work for us! If all landlords were like him we should have the revolution in six months."

This is from a member of the League in North Wales: "Please accept my hearty thanks for your kind gift of books for our club. I will see to it that they are made good use of. If we can only get working men to study our policy and to read our literature, the rest will be easy. Ever since I read 'Progress and Poverty' I have been trying in my small way to spread the light and have become known locally as 'Land Values!'"

Messrs. Berens and Verinder attended the recent Conference of the I.L.P. on the Abolition of Destitution and Unemployment (October 7th and 8th) as delegates from the League Executive. Mr. Berens made a short speech at one of the Friday sittings, and on Saturday Mr. Verinder seconded a motion by Mr. Fels in favour of Land Values Taxation, which was rejected by a large majority.

The first edition of ten thousand copies of Mr. Verinder's "Free Trade and Land Values" having been exhausted, the pamphlet has been reprinted. It is still selling briskly.

A new list of the publications issued or sold by the League has just been printed.

#### NOVEMBER MEETINGS.

- Tues. 1.—Women's Labour League (Central London Branch). Fredk. Verinder. 3.30 p.m.  
—League of Young Liberals, Norwood Branch. Fredk. Verinder, "Taxation of Land Values." 8 p.m.  
—North Hackney Liberal Association, Kingsland Congregational Church. E. G. Hemmerde, K.C., M.P.
- Wed. 2.—Chingford Liberal Association, Victoria Restaurant. Fredk. Verinder, "Land Purchase v. Land Taxation." 8 p.m.  
—Langford, Beds. John Orr, M.A., and C. J. Cawood.  
—Fulham Women's Liberal Association. A. W. Madsen.
- Thur. 3.—Guiseley Liberal Club. Fred Skirrow.
- Fri. 4.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
- Sat. 5.—St. John's Literary and Debating Society, Frederick Crescent, Vassall Road, S.W. Fredk. Verinder.
- Mon. 7.—Parkstone and Bournemouth Co-operative Society. Fredk. Verinder, "Land, Capital and Labour."  
—Eastbourne Branch, League of Young Liberals, Pevensey Road Congregational Schools. Harry White, "The Taxation of Land Values in its Relation to Free Trade." 8.15 p.m.
- Tues. 8.—Scarborough Women's Liberal Association. Fred Skirrow.  
—Cambridge Liberal Association. Fredk. Verinder.
- Wed. 9.—St. Andrew's Parish Room, Palace Street, Buckingham Gate, S.W. Fredk. Verinder, "Land and Labour." 8.30 p.m.
- Thur. 10.—St. Bartholomew's Parish Hall, Barkworth Road, Rotherhithe New Road. Fredk. Verinder, "The Bible and the Land Question."

- Thur. 10.—Norwood Women's Liberal Association, 78, Norwood Road. C. J. Cawood. 8 p.m.  
—North Kensington Women's Liberal Association. Harry de Pass.  
—Battersea Labour League, 455, Battersea Park Road. A. W. Madsen, "Taxation of Land Values."
- Fri. 11.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
- Sun. 13.—New Southgate Men's Adult School, Carlisle Place, The Avenue. Fredk. Verinder, "Why are Men out of Work?" 9 a.m.
- Mon. 14.—Grays League of Young Liberals, Quarry Hill Schools. A. W. Madsen. 8 p.m.  
—Keighley. John Paul.
- Tues. 15.—South Harringay District Liberal Association, Mattison Road Council Schools. S. A. Guest, B.A., "Land Values and Liberalism."  
—Bradford. John Paul.  
—Leytonstone Women's Liberal Association, Kirkdale Road Council School. Fredk. Verinder, "The Housing Question." 8 p.m.  
—Peckham Liberal, Radical, and Progressive Association. Lewis H. Berens, "The Land Question and the Unemployed."
- Wed. 16.—Hampstead Garden Suburb Liberal and Progressive Association. Fredk. Verinder, "The Land Question and the Unemployed."  
—Croydon League of Young Liberals. A. W. Madsen, "Wages must be Raised."
- Thur. 17.—Haggerston League of Young Liberals. J. W. Graham Peace.  
—League of St. Raphael, The Priory, Haggerston. Fredk. Verinder.
- Fri. 18.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
- Sun. 20.—Langton Hall, Vassall Road, Stockwell, S.W. Fredk. Verinder. 3.15 p.m.  
—William Morris Hall, corner of Somers Road and Palmerston Road, High Street, Walthamstow. Fredk. Verinder, "Free Trade and Land Values." 7.30.
- Mon. 21.—Grays League of Young Liberals, Quarry Hill Schools. A. W. Madsen.  
—Rochester Women's Liberal Association. Harry de Pass.
- Tues. 22.—West Ham League of Young Liberals, 226, Romford Road, Forest Gate. Fredk. Verinder, "The Land Question and the Unemployed."
- Wed. 23.—West Newington League of Young Liberals. Fredk. Verinder.
- Thur. 24.—Lewisham Liberal Club, 272, High Street. Fredk. Verinder, "Land and Labour." 8 p.m.  
—South Western Polytechnic Literary and Debating Society, Manresa Road, Chelsea. A. W. Madsen. 8 p.m.
- Fri. 25.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
- Tues. 29.—Deal Liberal Association. Fredk. Verinder.
- Wed. 30.—Brierfield Liberal Club. Fred Skirrow.

## COLONIAL AND FOREIGN.

### CANADA.

Commenting on the great prosperity of the Canadian Pacific Railway, *THE STATIST* of September 17th, says:—

"It has to be remembered that the Company own a large quantity of land, and that it disposed of considerable areas of this land from year to year. Since 1901 it had realised no less than £11,000,000 from its land sales. The extent of the sums received from year to year from the sales of land is shown in the following statement:—

#### LAND SALES OF THE CANADIAN PACIFIC RAILWAY.

Year to	Area sold	Price realised.			Average price
June 30th.	in acres.	£	s.	d.	per acre.
1901 ..	399,808	252,445	0	0	0 12 6
1902 ..	1,589,068	1,045,552	8	0	0 13 0
1903 ..	2,639,617	1,939,134	12	0	0 14 7
1904 ..	928,854	761,449	12	0	0 16 4
1905 ..	509,386	489,260	0	0	0 19 0
1906 ..	1,115,743	1,302,690	8	0	1 3 3
1907 ..	994,840	1,177,475	8	0	1 3 7
1908 ..	164,459	313,833	0	0	1 18 0
1909 ..	376,046	1,017,103	8	0	2 14 0
1910 ..	975,030	2,893,712	16	0	2 19 0

Yes, the development of Canada and the emigration to Canada is benefiting somebody, though not always nor chiefly those who



emigrate. A rise from 12s. 6d. per acre to £2 19s. per acre in nine years is not so bad. What will the next decade bring forth?

#### "DEVELOPMENT" OF WESTERN CANADA.

The MANITOBA FREE PRESS of September 17th, contained some interesting news concerning the development of Western Canada. It stated that five lots of property in central Winnipeg have been sold for £100,000 and that several sales of equal importance are pending. Sir Henry Lennard, owner of 4,500 acres in Kent, accompanied by another gentleman, visited Winnipeg for a few days and purchased a block of business property for investment. Sir Henry who stated that he had been driven to place his money in Western Canada by the policy of Lloyd George, also made other land investments farther west.

Lord Clinton arrived in Winnipeg on 16th September and was interviewed by a representative of the FREE PRESS. He is a heavy investor in many parts of the world and admitted that he had already made extensive investments in various parts of Western Canada. He is reported as saying: "In my belief what Canada needs is men more than money. Frankly I think you are inclined to over-estimate the value to your country of the investments of men like myself, most of whom only buy to hold what they buy for speculative increase." Lord Clinton goes on to tell the interviewer that he is interested in colonisation schemes now being planned in England, and says that "naturally, the class of men that you will get through these schemes will be high. They will be placed on the land by men who are looking for returns from their investments and who will see to it that only men from whom returns are reasonably assured are sent out."

#### AUSTRALIA.

##### A TAX ON LAND VALUES IN VICTORIA.

A Reuter message from Melbourne dated October 13th, states that Mr. Watt, Treasurer of Victoria, in his Budget speech of that day, said that the Government's proposals would include a land tax of three farthings in the pound on unimproved values, and it was estimated that the gross return would be £296,000.

##### SOUTH AUSTRALIA.

The Annual Social to commemorate the birthday of Henry George was held under the auspices of the Single Tax League of South Australia on August 29th in Adelaide. The President, Mr. T. J. Wainwright, was in the Chair. The Hon. Secretary, Miss Emily Williams, read the report of the Fels Fund Committee: In response to Mr. Fels' offer to duplicate subscriptions they had raised £154 8s. 7d. They had obtained a stand at the coming Royal Agricultural Society's Show for the distribution of literature, and intended to push forward the movement for the local rating. Five municipalities had decided to take polls on the question in December, and the league intended to do all they could to secure their success. Mr. W. A. Wickham delivered the commemoration address.

##### NEW SOUTH WALES.

The Sydney Single Tax League held their Henry George Dinner on September 1st. An attractive souvenir programme was issued in connection with the dinner. The programme contained a fine portrait of the Lord Advocate as well as a handsome reproduction of "The Land Song" with music.

##### WESTERN AUSTRALIA.

As for the Land Tax, it is yet too early to speak. It is impossible to say in what definitive form this epoch-marking measure will eventually burst upon the community; already there have been drastic amendments, and further revolutionary alterations may suggest themselves before the Bill gets through the committee stage. But it is clear that it is to be a revenue-earner as well as a burster-up of big estates. The big squatter is smitten hip and thigh; the absentee is the recipient of smashing blows; the city landlord, the mortgagee, the Crown lessee, and the small pastoralist will all suffer to a greater or less extent. The chances are, however, that the small man will fare as badly as the big man. *Wherever possible the tax will be passed on to the tenant.* Two years hence the Labour Party may be talking of a national income tax to gather in the unearned increment that the Fisher land tax failed to divert in the right direction. And the incidence of State Taxation will have to be altered to restore harmony in a discordant land.

This is an extract from the leading article of the SUNDAY TIMES (Perth, Western Australia,) of September 19th. What a "discordant" picture! Landlord, large or small, tenant, mortgagee, are all going to be crushingly hit, but "the tax will be passed on to the tenant." Of course the forces of monopoly and privilege can always draw pictures like this when they think their privileges are in danger. We have "had some" over here quite recently.

#### UNITED STATES.

##### INCREASED LAND VALUE IN TEXAS.

The Dallas authorities decided that they needed a new city hall, and sold the old one to a rich St. Louis brewer, who intends to erect a twenty-storey hotel on the site. The building and the site were sold for £50,000, which is £30,000 more than they originally cost.

When a site for the new city hall was looked for, seven different groups of property owners offered to tax themselves for a share in the "unearned increment" which they knew would accrue to their real estate if the city hall were located near their property. One offered the city £12,000 in cash; another, £10,000; another a large plot of ground and £2,000 cash; while still another offered £7,000.

The city has accepted the offers and the new city hall will be located where new values will be created.—New Orleans Correspondent, in DAILY CHRONICLE, October 1st.

#### GERMANY.

The annual meeting of the German Land Reformers was held at Gotha from 2nd to 4th October. Members of all parts of the Empire took part in the proceedings; of foreign guests Mr. and Mrs. Hyder, of the Land Nationalisation Society, were present; it was a matter of regret that Mr. Fels and other members of the United Committee for the Taxation of Land Values could not come. Their kind message from the Conference at Manchester was most cordially received.

For 1st October the members had been invited by the Thüringen Branch to visit the Wartburg at Eisenach; in the evening Dr. Schrameier spoke on "Land Reform at Home and in the Colonies." There was no discussion, only Mr. Damaschke referred to the earlier times of the League, when they had to struggle against the disastrous inactivity and the wrong measures of the Government with regard to the land policy in the Colonies.

A private meeting of the members of the Conference took place on Sunday, 2nd October, in the afternoon at Gotha, when an amendment to the Government Bill on Increment Duties was discussed. The discussion was resumed on Monday night and brought to a close on Tuesday. On Sunday night the members sat down to a concert in the large hall of the "Hotel zum Schützen" in Gotha; greetings were exchanged, old acquaintances were renewed and new ones made.

Monday was devoted to discussing the question: "Which are the forms that admit of a social utilisation of landed property and which reforms should in this regard be sought?" Before entering on the discussion some routine business had to be attended to. At 9 o'clock the hall was packed to overflowing. Later H.R.H. the Duke of Saxe-Coburg-Gotha arrived and showed his interest in the transactions by listening to the report of the chairman and several other speeches. After the representatives of the Government and of different organisations had extended their welcome to the meeting, Mr. Hyder spoke on behalf of the Land Nationalisation Society. In his reply the Chairman thanked him most heartily; he added that wherever the land movement gained a victory as it had done in England, our country would be benefited; every success helped to draw the general attention to the problem and to inspire the fighters with courage. Good relations with our friends in all parts on the globe were well consistent with perfect inner freedom and independence of each. Social reforms in the present could not be carried out without due regard to the evolutions of the past and would take a different shape in each country. Our friends in England, in Australia, in America had adopted their own methods; aiming at the same goal and acting on the same principles as the German organisation.

The financial statement was presented by Mr. Polenske and showed sound progress. When Mr. Damaschke rose to give the report of the year he had a fine reception. He said that there were 1,400 personal members more than in 1908; whilst in 1906 the League counted 256, and in 1909 about 400 communities and associations belonging to it, their number had risen to 542

in 1910. The publications of the League comprised the "Bodenreform" and the "Annual of the Bodenreform," besides the "Newspapers Correspondence" sent out twice a month to the Press. To the list of pamphlets six new ones had been added during the year; altogether 60,000 pamphlets and 520,000 leaflets had been distributed, some of them gratuitously. Mr. Damaschke went on to make some striking remarks on the work and the progress of the movement in general; he mentioned the good work performed by our English friends during the Budget campaign and expressed a hope ere long to see the Land Duties carried into effect by our Parliament also. But whatever the result of our present campaign might be there was no question that the Increment Duty alone did not put the principle for which we stood into operation. It was only a beginning, and for having our object achieved the work had to be continued and extended. Mr. Damaschke's effective speech was received with enthusiasm.

At about 11 o'clock the discussion began. It was introduced by the Mayors of the German cities of Ulm, Posen, Lennep and Rheine, who narrated their practical experiences on the right of redemption, the offering of land by the municipalities for charitable purposes, on small holdings leased out or sold by the Government and on the lease system in general. The addresses have been published in full in the League's Annual. The discussion was animated throughout and opened some new aspects to the question. It was regretted that public laws were sadly behind the reforms either introduced or wished for by the municipalities, and the announcement made that the Organisation of German Lawyers had resolved to open a discussion on the legal status of the new forms of landed property as recommended by the League with a view to have legislation set into work.

In the evening some formal business was gone through, the elections for the ensuing year were made and some slight alterations adopted in the rules of the League. A resolution was carried reprobating the sale of a large drilling ground near Berlin by the Government for speculative purposes.

Of far greater actual importance than the debates of the first day of the Conference were the proceedings of the second, when the Increment Taxation in its manifold relations to public life was examined. The greatest German authority on financial questions, Professor Wagner, had arrived to publicly stand out for advocating the adoption of this measure by the Government and to throw the weight of his learning into the scale. In spite of his 70 years his words were as vigorous as ever. Addresses were delivered besides by Prof. Köppe, Prof. Emminghaus, Mr. Boldt, town councillor at Dortmund, urged the necessity of having our rating system changed; other speakers were Messrs. Victor, von Schwerin, Marfels, Freese, Flügel and on behalf of the Christian Workmen's Association, Mr. Behrens, M.P.

During the discussion many details were touched upon, such as the financial prospects of the increment duties, the equitable adjustment and the apportionment of the taxes between Municipalities, States and Empire, the Preference shown in the Bill to rural districts and others. Mr. Pohlman pointed out that the League was perfectly willing to perform detail work and had proved it by working out an amendment to the Government Bill in opposition to the amendments as proposed by the House of Parliament sitting in Committee, but the Conference ought not to overlook the fact that for them the measure was not so much a fiscal one as an entering wedge for the introduction of justice into the management of human affairs.

In his closing remarks Prof. Köppe said that it was a question of paramount importance to have the idea of taxing Land Values, of which the Increment Duty only formed a part, introduced into the legislation of the Empire. He regarded the Bill as a great step in the direction of Land Reforms. If the present Parliament would not approve of the Bill it, surely, would be passed later. The motto of the League was: Labour and not despair! They would go on with their work before them and never cease until that part of the property which was created by the community at large was turned into public use.

In the evening, Prof. Erman, Admiral Boeters, Messrs. Boldt, Pohlman and Damaschke delivered addresses on various subjects in connection with Land Reform at Mühlhausen. This meeting brought the Conference to an end. The Congress has proved of greatest value, not only for bringing into personal touch with one another the many workers in all parts of the country, but also of getting them better acquainted with the many questions arising out of the movement.

Henry George's teachings are making progress in Germany.

A. SCHRAMMEIER.

## SWEDEN.

### ECONOMIC FREEDOM LEAGUE CONFERENCE.

The first conference of this League was held on September 16th, 17th and 18th, and proved to be a success. Several Labour, Temperance and Co-operative Societies sent delegates. The delegates from Denmark were S. Berthelsen, Dr. Severin Christensen, and two Husmaend, Peter Ellekjaer and Carl Mortensen. Mr. S. Wielgolaski attended from Norway.

The President of the League, Mr. Johan Hansson, opened the conference with a speech on the League and its purpose. Mr. Nils av Ekenstam (member of the Swedish Fels Fund Committee) was then elected Chairman, and Mr. S. Berthelsen (Denmark) Vice-Chairman. Then followed three lectures on "The Smallholders' interest in Land Values Taxation." Messrs. Ellekjaer and Mortensen spoke from the Danish point of view, and Mr. Gustav Johansson, in a brilliant speech, from the Swedish point of view. Each speaker testified to the great benefit which small landowners would also derive from Land Values Taxation.

In the evening of the first day a public meeting was held, at which, among others, Johan Hansson spoke on "Temperance Reform and Land Values," and Dr. Knut Kjellberg on "Charity and Justice."

On the second day the members of the conference, at the invitation of the Mayor of Stockholm, inspected a new garden suburb which is being erected on ground belonging to the City of Stockholm, which is leased, not sold. Later in the day the "Taxation of Future Land Values" was discussed. This discussion was opened by Mr. Nils av Ekenstam, who explained the proposals put forward by a Royal Committee. He did not favour any scheme for special taxation of future values, but favoured an all-round tax on Land Values.

The next subject discussed was the tariff question. Mr. Berthelsen spoke on "Tariffs and Justice," and in a clever and interesting speech showed the iniquity as well as the absence of necessity for tariff taxation. Mr. Fabian Mansson, a labour man, explained in a rather drastic but practical manner the moral effect of protection and its unsoundness from an economic point of view. Some discussion followed.

In the evening a public meeting was held on the tariff question. Fabian Mansson and S. Berthelsen spoke again, the first on "Labour and Protection," and the latter on "Old and New Free Trade," explaining in a most powerful way how the Free Trade movement has naturally grown to be a Land Value Taxation movement also.

The third and last day was devoted to the land question. The Mayor of Stockholm, Carl Lindhagen, spoke on "The Land Question in Sweden," Mr. Berthelsen on "Henry George and the Land Question in Denmark," and Mr. Johan Hansson on "Experiences in Foreign Countries of Land Nationalisation and Land Values Taxation." Mr. Hansson was able to show how the former method had failed, while attempts to tax Land Values had had such beneficial effects, that practical politics were forced to go more and more along this line.

Before the conference closed four resolutions were passed: one to the temperance advocates; one to the peace advocates; one to the organised women; and one to the smallholders—all urging them to consider the cause of economic freedom, the abolition of economic privilege, and, above all, the abolition of private ownership in land. It was decided to lay a petition before the Government, urging them to take steps for the solution of the land question by the introduction of universal Land Values Taxation.

Among those sending greetings to the conference were Mr. Joseph Fels and the well-known Swedish woman philosopher, Ellen Key.

The Swedish movement has made a good forward move as the result of this conference. Much discussion has been raised in the Press, representing different shades of opinion. Similar conferences will be held in different parts of the country from time to time.

## BOOK NOTICE.

### "PROGRESS AND POVERTY" FOR FOURPENCE.

Mr. John Bagot, editor of the MIDDLETON GUARDIAN, has for some time been engaged in revising the current issue of Henry George's famous book, "Progress and Poverty," by the author's edition and the fourth edition, which Mr. George himself corrected at the time he added his masterly "preface." This new edition, unabridged, will be issued about the middle of the present month and will be sold at the astonishingly low figure of 4d. The publishers are John Bagot, Ltd., GUARDIAN Office, Middleton, Manchester.