

Land Values

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NOTES OF THE MONTH.

The Mission of Form IV.

"This National Land Registry has a far more important purpose than that of raising a few sovereigns by the direct taxation of land. The true intention is proclaimed by the United Committee for the Taxation of Land Values. 'It is the first necessary step towards a great national movement for land and social reform,' and by the Nation when it says 'It is to indicate the true source of municipal taxation and to indicate its copiousness.' It is for these reasons that the valuation machinery has been set up. It is for this that Form IV. has been issued, and this is why Form IV. will become famous in history. Form IV. carries in every line an amplification of the preamble of the Finance (1909-10) Act, 1910, 'an Act to grant certain duties of Customs and Inland Revenue and to make other financial provisions,' to which, honestly, should have been added 'and for the gradual extermination of private ownership in land.'"

This is from the FIELD of September 17th, to all of which we devoutly say "Amen."

The Land Union "Guide" and the United Committee's Reply.

The "Land Union 'Guide' to property owners called upon to fill up the Government Valuation Forms," one would suppose, from the title, to be a technical pamphlet containing advice likely to be of advantage in filling up the forms. After perusal the "Guide" gives one the impression that it is simply a propaganda pamphlet of

the Land Union attacking the Government, the object of which is to incite or frighten those who have to fill up Form IV. into hampering as much as possible the Valuation which is being carried out. The book is misleading and partisan from end to end.

The United Committee have issued a reply, entitled "Land Valuation and The Finance Act," setting forth the real facts of the case. This reply has been splendidly received, appreciative notices have appeared in the Press, and orders are coming in from all parts of the country. One paper commenting on it said: "It not only shows the hollowness of the pretences of the Land Union, but it also shows the complete justification which exists for the Finance Act. The evasions and sophistry of the men who are trying to shirk the duties which belong to the holding of property are clearly shown, and towards the end the writers show what a glorious future will open for Englishmen when the land shall cease to be the monopoly of the rich." Copies, price threepence, can be obtained from newsagents, at railway bookstalls, or from the Offices of the Committee.

West End Slums.

A Report has been issued from the Paddington Town Hall of a Joint Committee appointed by the Paddington Borough Council and Board of Guardians on the question of the proposed betterment of the Clarendon Street area. The report contains suggestions for closing unhealthy basements; vigorous application of the Housing and Town Planning Act; encouragement of flower cultivation in window boxes; the institution of playing courts and evening play centres for children; a domestic economy centre; compulsory disinfection of verminous furniture; organisation of a school for mothers; boys' and girls' clubs, and encouragement of Boy Scouts.

The area concerned is one of the worst in London, just about as bad as the measures proposed by the Committee of Inquiry are futile. The whole report is but an expression in an aggravated form of the poverty problem, and the only cure worth considering is one that will go to the root of the disease. Domestic economy, mothers' meetings, boy scouts and all the rest, are just so many palliatives that won't palliate, for the cause of poverty is deeper, and cannot be reached by the most vigorous application of such "drastic" proposals. Such civic vigour may for a time cleanse one district, but inevitably the very poor will be crushed out of the new zone, and speedily assemble themselves elsewhere in sufficient numbers to command the services of some other Committee of Inquiry. When will the soft-hearted philanthropists learn that motion is one thing, and progress another?

Vancouver.—A Lesson for our Opponents.

For the past few weeks the Conservative Press has been flooded with letters and articles full of partisan criticism of the Valuation. Grossly exaggerated, and for the most part imaginary, difficulties have been brought forward in connection with the filling up of the necessary forms. The whole attitude of the hostile critics of Valuation is plainly one against the principle and policy of the land and taxation reform of which the Valuation is the necessary first step, and for which support in the country is daily and hourly growing. It may be well to call attention to

the fact that in Vancouver, taxes on improvements have been entirely abolished, and land value substituted as the basis of assessment. Till a short time ago Vancouver "enjoyed" the same rating and taxing systems as we have here, and of course, before the change could be made a complete register of all land value had to be procured as we are now doing. It was accomplished there, and some remarks on the beneficial results will be found in our "Colonial and Foreign News." Opponents of Valuation and the Taxation of Land Values should take this little example to heart. What Vancouver has gained as a city we can gain as a nation by the same means.

Land Valuation and Taxation in Australia.

According to the BRITISH AUSTRALASIAN of September 15th, Sir George Reid, at the dinner of the Institute of Journalists, jocularly referred to the turmoil that has been raised amongst British landowners who have to fill in Form IV. with data as to their landed possessions. Sir George remarked philosophically, "When I was in Australia I incurred some danger of an hempen-end by introducing land and income taxes in New South Wales for the first time, and they could not fill my forms up either." Sir George expressed the opinion that the forms would be duly filled up, and that all would soon be well with England once more.

Perhaps if some of the gentlemen who have been making such a noise about Form IV. would peruse the particulars of the Commonwealth Assessment Bill which we give on another page they would wonder what they have been crying about, for whereas British landowners have only to fill in a simple schedule relating to their land, so that it may be valued by the State, Australian landowners have as well to value their land, subject to drastic penalties for undervaluation.

It is worth recording that in so far as the Bill makes for the breaking up of large estates by imposing taxation on land values, it has the support of the Australian correspondents of the TIMES, STANDARD, and MORNING POST.

The Devil and the Deep Sea.

On the same day on which Mr. Lloyd George held the historic conference at the Treasury (Wednesday, 14th September) the Incorporated Property Owners Protection Association met at the All Hallows' Hall, London Wall, E.C., to take counsel how to protect themselves against the inquisitorial demands of the Government. We have space only for one of the interludes. A member said he had a friend in Somerset House, and he had asked him if in complying with the request for particulars it was best to put in the maximum or minimum value of the property. The reply was that if he put it at the maximum he might escape increment duty, but the local authorities might then increase the amount of his contribution to the local rates. If he put it at the minimum he might only have to pay increment duty at the end of a long period, but it might be heavy. It appeared to him he was "between the devil and the deep sea."

The President: Your question is "Am I between the devil and the deep sea?" and my answer is that you are.

A Sanitary Inspector and Unemployment.

"Turning to the causes of domestic overcrowding, I do not hesitate to say that in many parts of the country unemployment, high rents, low wages, &c., tend towards a degraded social state, and a common sequence is domestic overcrowding. All phases of opinion (political, industrial, and social) have dealt with the subject, but even to-day we still have the unemployed with us, and unless there is some radical change in the present social conditions there is neither hope for a solution of the question of unemployment nor yet for the elimination of overcrowding, which we know exists as a disadvantage to the health of a large

section of our industrial classes. Unemployment is one of the strongest foes to the work of the Public Health Departments. This is clear, for it causes homes to be crowded by families coming together to obviate a growing rent debt, families ill-nourished through want of the bare necessities of life, and thereby becoming easy victims to disease."

The above statement was made by John T. Quinton, chief food and drug Inspector of Liverpool, during the reading of a paper at the Sanitary Inspectors Association held at the Fishmongers Hall, London, August 31st. It speaks for itself. Unemployment and overcrowding are not the necessary outcome of social progress; they are rather due to some cause. Mr. Quinton refers to high rents and low wages, and if he will continue his examination of the problem on these lines, on the lines of inquiring into the cause of high rents and low wages, he will surely come to see that there is a connection between these and unemployment and overcrowding. Why should rents be high and wages low in view of the fact that there are millions of idle acres upon which to build additional houses, and from which the additional wages can be won? Employment and wages can only be had by labour applied to land, and the question is want of opportunity to get to work on the idle acres. No one should know better than Mr. Quinton how high priced land in and around Liverpool stands in the way of employment and housing.

The Unimproved Value of Ben Nevis.

BEN NEVIS.

ROAD PERMIT.

FOR ONE PERSON ON FOOT.

ONE SHILLING.

This Ticket to be retained by Purchaser.

J. MILLER, Lessee.

The above facsimile of a ticket issued to all visitors, on foot, to Ben Nevis, will specially interest the gentleman who recently wrote to ask us how we proposed to estimate the unimproved value of Ben Nevis. For the ticket gives the clue to the answer. Improved value there is none, save, perhaps, the value of the old gate hindering the free access to its summit. So if, say, 5,000 people, by taking such tickets, have shown themselves willing to pay a shilling for the privilege of ascending it, then, obviously, apart from anything else, Ben Nevis has an annual rental value of at least £250, which at twenty years' purchase represents a capital value of £5,000. If the owner wants to reduce this valuation, all he need do is to pull down the old gate and allow free access to the natural beauties of his (?) mountain. Then so much "capital" will have vanished into thin air! This old gate is not the only one that is likely to be removed when once we have a fair instalment of the Taxation of Land Values.

Leisured Social Reform.

The MORNING LEADER of August 31st contained some particulars of a newly formed club, called the "Agenda Club." The club is to be composed of leisured gentlemen with independent private means, and their object is to help forward the work of social and national regeneration. Action is to be taken in connection with such subjects as the prevention of expectoration; street-begging; adulteration of food; sweating (not by way of promoting legislation, but by arousing the sense of responsibility among the people who unknowingly promote it); prison reform; the problem of the segregation of the half-witted. The Committee say that they have a very definite conviction as to the duration of the Agenda Club. They interpret history

as proving broadly that for no longer than a generation can the ideals of a given group keep fresh or its methods spontaneous, so that the Agenda Club is to come to an end after 25 or 30 years.

Perhaps when Form IV. gets into working order the Agenda Club will discover that Mr. Lloyd George has got at the cause of sweating, as well as at the cause of the poverty that leads to sweating, and to so many other industrial and social evils. To propose to remove, or to discuss removing, such evils outside of legislative action, looks like something out of "Alice-in-Wonderland." The coming tax on Land Values should dissolve the Agenda Club long before it reaches the prescribed term of its existence.

A Valuation "Danger."

On August 30th, about 150 West Riding property owners met at Leeds under the presidency of Lord Mowbray and Stourton, and formed the West Riding Land and Property Owners' Defence Association, for the mutual defence of its members against the taxation imposed by the Finance Act, and for the purpose of securing a repeal of such taxation.

The resolution forming the association was moved by Mr. C. F. Ryder, of Leeds, who, according to the *MANCHESTER GUARDIAN* of Aug. 31st, pointed out the extreme danger of the Government having the information which they were now asking for, and said they might be able to control the present Government, but the record which they were getting would be handed down for others to deal with. Each one must judge for himself as to whether he should put a high value or a low value on his property, but it was unfair to put the property-owner in this dilemma.

Mr. Ryder is correct. Even if landlordism can control the present Government, the record or valuation now being made will be handed down for others to deal with. There is a rapidly growing conviction among all industrial classes that it is time to change a system that allows some men to reap the fruits of the industry of others. Mr. Ryder apparently recognises the importance of valuation in this connection. In addition to providing the basis of reform, in itself the valuation will reveal the pressing need for a sweeping change. The only "danger" is that justice will prevail.

A Versatile Duke.

"They had heard a great deal about the action of the House of Lords in suspending the Budget, but he was perfectly convinced every day that passed persuaded the people more and more that the House of Lords were absolutely right—(applause). If they wanted justification for that action they had only to look at the daily Press and see the innumerable letters which were being written about the land tax muddle. The desire of the Government was to hit the dukes. The dukes had been hit, but not half so hard as the poor man who had invested his savings in the purchase of property or houses. And the troubles of the small owners were only just beginning. One could not pick up a newspaper without reading of some absurdity in the method of land valuation. One case showing the absurdity of the business was that in which a man owning a pew in the gallery of a village church had to answer questions about mining leases and the undeveloped minerals below—(laughter). But of all the cases illustrating the fatuity of this scheme he knew of none better than that of a man who had been called upon to make a return in respect of a piece of land he was unable to identify. He saw the valuation officer and told him he was unable to say where the piece of land was. He then wrote to the authorities in the following terms: 'How is a district valuer to value land he has never seen, and how can he go and see it if he doesn't know where it is?'—(laughter.) The reply of Somerset House, who knew as little about the scheme as anybody else, was to return another copy of the original questions to be answered."

Thus the Earl of Dartmouth, at the annual garden party of the West Bromwich Unionist Association at Edgbaston, on September 3rd. This plaintive expression of sympathy for the small owner and his lordship's platform fun remind us of the landlord in the north who "defied the Government to value his land, for," said he, "I have some land at 30s. an acre and some at £7 an acre!"

Effect of the Budget.

A *DAILY NEWS* correspondent, in the issue of August 31st, relates an incident that shows admirably how the Budget, contrary to the predictions of the Conservative Press, while forcing, by means of the undeveloped land tax, idle land into use, has not frightened off the small investor. At a sale in Felixstowe on August 29th as much as £4,420 per acre was realised for shop plots, and house plots fetched from £1,400 to £1,450 per acre. The buyers were mostly local people, but there were a fair number of would-be buyers from London. One of them, in commenting on the undeveloped land duty, related a remarkable instance of its good effect in bringing land into the market. A builder, he said, previous to the Budget of 1909, had for some time been seeking to secure for development some land, about 12 miles from town, belonging to a very wealthy corporation. The price asked was prohibitive, and intended to be so by the vendors, who, in addition, demanded £5,000 for an option before discussing terms. The option money had been paid and the builder had decided to abandon the idea when the Budget came along. The corporation then sought out the builder, conceded him the estate, and now there are some 24 first-class houses on a part of the site, and others are being erected, to the mutual advantage of all. "There wouldn't be one there to-day but for the Budget."

The way to get Small Holdings.

Writing to the Press on September 9th, Mr. Herbert G. Carleton, of the Central Small Holdings Society, gives some interesting particulars concerning the application of the Small Holdings Act. The Society is anxious to get into communication with those who are still waiting to be supplied with small holdings, with the idea of submitting all genuine cases of complaint to the Secretary of the Board of Agriculture, who has promised to have them investigated. Thirty-five cases in the administrative area of the Isle of Ely County Council have been investigated, and every one found to be genuine. Each one of these applicants applied to the County Council for a small holding over 2½ years ago, and up to the present not one of them has even heard whether his application has been approved. "The land hunger in this district," says Mr. Carleton, "is intense, and applicants are quite willing to pay a rent of £3 10s. to £4 per acre. Some little time ago a councillor of this particular County Council purchased, privately, some land at the rate of £65 per acre, with the intention of cutting it up into small holdings and letting it at £3 10s. per acre, but applicants were so numerous and anxious to acquire land, that he had no difficulty in letting the land, in small holdings, at £5 to £6 per acre. If the County Council had purchased this land at the same figure, they could have let it at 60s., or, at the most, 65s. per acre."

During two years and nine months the London County Council have not supplied a single applicant with a small holding."

Here is one more illuminating instance of the failure of the Small Holdings Act to attain its object and its effect in increasing the value of suitable land. The only way to enable would-be small holders to get land is to break down the monopoly of landlordism by taxing land values. Then, landowners will be running round for small holders instead of waiting until the demand for land enables them to charge two or three times the actual value.

"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 TRIUMPH OF LAND VALUATION.

The advocates of the Taxation of Land Values are passing through a stage of gratifying progress. The valuation schedules for England, issued by the Inland Revenue Department, have turned all England into a debating society on Land Values. The landlord party, organised and unorganised, have set up a universal howl of execration; their agitation finds daily and weekly expression in the newspapers and magazines of every complexion. The great Tory papers took up the case as a breeze to fill their empty sails. They devoted, and are still devoting, columns and pages to protests from alarmed owners of land and property. Men who had never voted for any widening of the bonds of freedom, nor ever dreamed of doing so, have poured out their partisan reflections on the folly and wickedness of this latest liberal advance on the liberties of an unsuspecting and law-abiding people.

"The Land Tax Muddle" of the newspapers has successfully competed, as Mr. Lloyd George put it, for quite a month with the latest and most sensational case at the police court. Surely we never dreamed that any printed document on Land Values could have evoked such an "uprising," such a marvellous demonstration of passion, and an enquiry into the question such as we have for a generation endeavoured to bring before the public. The press, the platform, the church, and the market place, have all been engaged, and as we write are still engaged, by property owners, authorities, politicians, and philanthropists, in the endeavour to find out and explain why the Government want to ascertain the value of the land, and what they intend to do with the information when it is obtained.

It used to be said by sagacious looking people that the question of taxing land values was an idle dream, a visionary abstract idea that would never come to pass, and that it was only discussed in a serious manner by a small coterie of Henry George's followers. Well, those days are over now. The coterie has broadened out; the field of its operations has extended in all directions. In every town, in every village, in every hamlet, and in every rural district throughout the length and breadth of the land, the question of Land Valuation and the Taxation of Land Values is being debated with unsurpassed zeal and enthusiasm. Somerset House has done well in this their first educational effort. They have issued a few innocent-looking valuation forms, but no pamphlet on the question the United Committee, or the kindred leagues, could have issued was ever likely to have caused such an awakening into the full and true meaning of their policy and practical proposals.

Ever since the Budget of 1909 was brought to light by the Chancellor of the Exchequer, our hopes for the future have been high. We recognised that the Liberal party had wisely taken the first step towards the emancipa-

tion of the country from the greatest tyranny and superstition—the tyranny and superstition of landlordism—that has ever afflicted civilized communities. Before the Budget, the Liberal party were daily and hourly losing ground, and their vigilant opponents, the Tariff Reformers, were rapidly and jubilantly forcing their way into political power. The Budget changed all this; as the *TIMES* graphically described it, the change of opinion in the country was like "the curious sense of change comparable only to the turn of the tide upon an estuary when the moored boats swing slowly round." Before the Budget, the Tariff Reformers were ringing the bells; after the Budget, they were wringing their hands, and they have been wringing them ever since.

The Hyde Park Demonstration in favour of the Land Clauses of the Budget, and the similar demonstrations held in different parts of the country, revealed to the politicians, and to all who cared to consider these signs of the times, the deep and abiding interest the people had in the land question and its solution. The Prime Minister said "that he had had a shrewd suspicion that when the Budget saw the light of day it would drive all other political topics out of the field, but he was free to confess that he had no conception of the kind and character of the reception which awaited it." The Land Clauses of the Budget proposing to effect a Valuation of the Land, brought the Liberal party again into the confidence and affection of the people, and the result of the General Election can be regarded, as it has been acknowledged to be, a striking vindication in favour of Land Values Taxation. The Budget stirred into action and enthusiasm a powerful and influential section of the electorate, who were led to the conviction that in addition to maintaining the policy of free imports, the Government had committed the Liberal party once and for all to a radical land reform policy.

We are for free imports, or for our free trade policy, as it is named by its votaries; but we contend that this negative policy alone is no reply to the protectionists. It has to be admitted that notwithstanding this free trade policy, poverty is rampant throughout the land; overcrowding, with all its attendant evils, is tormenting every municipal and rural area and baffling every ameliorative scheme of redress. The unemployed are enduring or cursing, as the case may be, a political system they do not understand, while the passionate cry of their political exploiters, the tariff reformers, is heard at every street corner. All this, notwithstanding sixty years of free trade! No, the free traders, so called, have no reply to the protectionists. The only reply is the radical alteration in our systems of land tenure and taxation, as advocated and expounded by Henry George and his followers. Some Liberals and Free Traders, even now, do not appear to care to come into their kingdom this way. But if the Liberal party had listened to them, well, instead of being in power, the party would have been in opposition, talking no doubt about the difficulties of bringing the average English elector up to our high water mark, and filling in the programme of the party with all kinds of spurious socialism.

All this undeserved poverty in Great Britain to-day, and the pain and misery arising from it, has got to be faced.

This is the command of an enlightened electorate, and it is to the everlasting credit of the party of progress in our politics, that it has so courageously, and so intelligently, set out in this search for the underlying economic causes of social and industrial evils.

The Liberal party was never more wisely directed than it is to-day. Time, energy, and money are being devoted by organised labour, and by well-intentioned men and women, in all kinds of organisations to benefit the worker; but the Liberal party in their Land Values crusade have set out to do more for the worker than all these combinations. It is going to free the land from the deadly grip of monopoly, and until that is achieved all other proposals are vain. It is in the nature of things, in the constitution of society itself, that all progress registers itself in higher land values; rent rises and wages fall. Every advance that is made but provides another reason to the owner of land why he should keep it out of the market. Every boom in trade, every increase in prosperity, means higher land values, and lower wages. This is the lesson that the accredited leaders of labour will not learn; but there it is—a set of stubborn facts that will not be put down by mere noise and shouting.

How can we deal with this economic tendency? How can it be met and successfully combated? There is only one cure, and that is to recognise it and deal with it, in the light of its own teaching. Trades Unionism may organise labour, but it can only do so on the restricted opportunities afforded to labour by land monopoly. The more efficient labour becomes, just so we are told can labour resist and overcome its enemies. But dull trade and unemployment are constantly outside the door of the best labour organisation, and the question being asked by an awakened community is, why do these unwelcome visitors accompany all efforts of organised labour to better itself?

This is the question. It has sat on the doorstep of every trades union all through the years of their existence; it has dogged their footsteps whenever they journeyed either on a peaceful or a warlike mission; it has prevented them doing justice to each other, or to the community of which they are part; and it has been a standing menace to their moving on with the times to the higher and nobler vantage ground which education in all its wider and encouraging features has brought to the craftsman of our time. It is an awkward question, and many people, including so-called representative labour leaders, endeavour to forget it, or walk all round it. Some people feed it with statistics; others throw stones at it. At times it is taken into a special conference of its own, where its effects are opened up and the various parts sent for special examination to sub-committees of well-intentioned busybodies, experts, and pamphleteers, gifted with much zeal and little knowledge of underlying principles. In due course this fraternity report that dull trade and unemployment will require some "drastic" treatment, such as—the appointment of a labour bureau, a "sweating" board, a minimum wage, with a labour colony or two thrown in to take care of the "debris"—the unemployable.

It is all very properly and regularly carried out, this examination into dull trade and unemployment; but this by-play around the question could not go on for ever. It is up for final settlement at last, for land monopoly has emerged as the cause of all the trouble. The public mind is not slowly discovering the true meaning and the evil consequences of making one of the agents in the production of wealth the uncontrolled property of a particular class, and therein lies the hope of the future. Landlordism is strong and powerful, but we must attack and overthrow it if we would abolish dull trade and unemployment; if we would raise the condition of the people.

The Taxation of Land Values is the only genuine labour policy, and in making so bravely for this the Liberal party is now doing more for labour and social progress than has ever been attempted in the history of the country. The triumph of Land Valuation is complete. The demand now being made upon the landowners for the information they may possess, in order that the valuation of the land may be carried out, appears to have staggered a great many of them. But they will get over this shock, and yet come to realise and acknowledge the far-reaching effects for good of the policy they now so unsparingly denounce.

A progressive people, with an expanding industry, and healthy municipal ideals, must ultimately meet and grapple with whatever privileged institution stands in their way, and land monopoly must give place to the needs of the community. It stands condemned as the greatest obstacle to freer trade, better employment and higher wages. No question of trade or social advancement can be firmly settled until this baneful monopoly is overthrown. The people, after years of striving, have at last seen the glorious dawn of economic freedom. The politicians have learned now that Land Values Taxation can be expounded with success on the public platform, and that the people of the country have a listening ear for our policy and practical proposals. It has taken twenty long years for this gospel of economic, industrial and municipal freedom to usurp the place of the mere political changes, which formerly made up the creed of the two main political parties in the State; but the Taxation of Land Values has put courage and hope into an awakened democracy and the day of triumph is at hand.

J. P.

SELLING OUT!

MR. WALTER LONG'S INTERESTING LETTER TO HIS TENANTS.

To us Mr. Walter Long has ever been one of the most attractive figures in the political arena. To minds such as his the use and profit of the earth were manifestly intended, not for all, but for the few who claim its control as their peculiar property and heirloom. The interests of these specially-favoured individuals are held by such minds to be the true interests of the nation as a whole. Hence their innocent but real belief in the policy of Protection, *alias* Tariff Reform, which, whatever its effects on the industries and the industrial masses of the nation, would at least have the

supreme merit of increasing the rent-rolls of our rural landocracy. Had there still been any chance of the country adopting any such policy, Mr. Walter Long might still have graciously consented to hold quite a considerable slice thereof, and, though "not governed by purely mercenary considerations," to draw rent according to the use others desired to put any portion of it. He realises, however, that such Protection as he has consistently advocated is dead, as dead as Queen Anne—killed by the Budget of 1909 and the policy it involves and foreshadows. Hence he deems it advisable to relinquish his hold—of course for a consideration—and has sent the following interesting and instructive letter to his tenants:—

"You will shortly receive from Mr. Soames notice to quit your holding. I wish, however, to assure you that this does not mean that I have any cause for dissatisfaction with you as a tenant, or any desire to terminate your occupation of your holding; but in my deliberate opinion the financial policy of the Government in relation to large landowners compels all of us who are interested in land most carefully to consider our position. I think you will admit in the great majority of cases that we who are owners have done our best to act as if in partnership with our tenants, and have not been governed by purely mercenary considerations. A change, however, is coming over the scene, and those of us who do not possess other sources of income must regulate our affairs accordingly.

"I have therefore determined to sell a considerable portion of my property by auction in lots, in May of next year. I need hardly say that I shall deeply regret the termination of our relationship, and I sincerely hope you may decide to become the owner of your own holding. I am shortly leaving for Canada, but on my return I hope to meet my tenants and discuss the whole matter with them in greater detail."

We must leave this letter to speak for itself. Manifestly what it means is that under "the change which is coming over the scene" only those who want to use land will find it profitable to hold it—Mr. Long himself is, we are informed, going to continue to hold the small portion of his land he is himself using.

L. H. B.

THE COMPLETE LAND TAXER.

A GUIDE TO THE DUTIES OF A CITIZEN.

(From PUNCH, September 7th.)

To assist owners of land who may be confused by the returns for Duties on Land Values demanded by the Commissioners of Inland Revenue the following notes have been compiled, giving more complete information, especially as regards the penalties, than the meagre "Instructions" only covering two pages of foolscap.

It is well first to define "land," which the Commissioners describe as an "expression." By ignorant persons it is thought to be solid earth. For the purposes of the Duties on Land Values—see Instruction 199 (viii), (x) (y) (z), 27, 385, Paragraph 95 (k) (xxxvi)—it also appears to include buildings which are not structures and structures which are not buildings, likewise caravans, tents, aeroplanes, trees, shrubs, weeds, cows, pigs, poultry, rats, mice, snails, slugs, birds and butterflies thereon, and all minerals, brickbats, potatoes, broken bottles, flint implements, chalybeate springs, treasure trove and earthworms on, in or under the surface. For further particulars of the component parts of "land" see Instruction 73, 948 B. Part 369, Sections 51, Air; 52, Fire, and 53, Water.

Having thus a clear idea of the nature of "land," the next duty of the owner is to read all the instructions, with the Notes, Sub-notes, Marginal References, Parenthetical Alternatives and Appendices. Penalty for not understanding all of them, £50. By devoting sixteen hours a day, with the assistance of a solicitor, licensed valuer, licensed victualler, thought-reader and puzzle-editor of any periodical, these Instructions could be mastered in four weeks, leaving two days for answering the questions. Penalty for not answering them, £50.

Before entering on these solemn duties of citizenship, the landowner should practise on a small subject, such as his dog-kennel, which is a structure and therefore "land," for which a separate form must be filled up. He must give his own name. Penalty for any confused owner writing "Not known" in this space, £50. He must also carefully state the Name of the Parish, of the Occupier ("Spot" or "Jack," as the case may be), the Description of the Land, the Extent of it (say, one square yard—no perches), the Amounts of Rent, Land Tax, Tithe, Improvement Rate, Repairs and Insurance; whether there are Public Rights of Way through the Dog-kennel; if allowed by tenant; or Public Rights of User of it, or Rights of Common over it, giving full particulars in every case in the space of a single line two inches long (penalty for going beyond this space, £50), and also the Particulars of the last Sale of it.

At this point there is a sort of breathing-space, with a blank for "Observations." They are probably best indicated by a blank, though a dash might be allowed. There is then a space for the name and address of any person to whom the landowner might desire similar interesting communications to be sent. Obviously someone against whom he has a grudge. Perhaps "Lloyd George, Wales" would do. Penalty for writing "Old Nick" or any similar name in this space, £50. Finally, he must state whether the minerals, brickbats, bones, etc., under the Dog-kennel are comprised in a mining lease, or worked by the proprietor, or scratched up by the tenant.

He need not even stop then, for he can go on to give Additional Particulars "if desired," as clearly set forth in Instruction 121 (MCC) (i), (o), (u), and Instruction 926; 731 (cc), (o), (i), (c). Penalty for giving the particulars, if not desired, £50. Penalty for desiring to give but not giving them, £50.

When the beginner has mastered this first exercise he will go on to a cow-shed, a motor-garage, an hotel, a gasometer, a swimming-bath, a fish-pond, and other sorts of "land." He will then do well to take a holiday on the sea, which, according to some old-fashioned authorities, is not "land," and give his brain a complete rest.

Finally the advanced student will be able to answer the most abstruse questions, such as:—

- (i) What is the full site value of the Bank of England, if divested of the Bank of England, together with all growing timber, fruit trees, fruit bushes and other things growing thereon?
- (ii) What would be the full site value of the present garden of the Bank, if occupied by (a) an orange grove, (b) a vineyard, (c) a golf links, (d) two shrubs and six blades of grass, (e) an American sky-scraper, and (f) nothing?
- (iii) What was the full site value of the Bank of England on April 1st, 1909?
- (iv) What was the full site value in the time of (a) the late Queen Anne, (b) Boadicea, (c) Noah? [For Definition of "Land" entirely covered by water see Sea (C) (c)].

IRISH LANDOWNERS' CONVENTION.

BY OUR SPECIAL CORRESPONDENT.

Irish landlords had what The IRISH WEEKLY well terms "a high old time" at the twenty-fifth meeting of the Irish Landowners' Convention, held at Dublin on August 25th. During the morning the proceedings were private, but during the afternoon a public session, i.e., a session for the instruction and enlightenment (?) of the public, was held. Lord Middleton occupied the chair, and amongst those sending apologies for unavoidable absence was Mr. Pretyman, M.P., President of the Land Union recently formed in England with precisely similar objects. The main object of the Convention was admirably indicated by the opening remarks of the Chairman, who pointed out to those assembled that "For five-and-twenty years the Convention had been engaged in a long struggle for the protection of the interests of the Irish landowners." Evidently, the Chairman's memory took him back to "the good old times," when no Irish tenant dare show signs of prosperity or make any improvements on his holding, knowing that any such action would inevitably be followed by a demand for an increased rent; for, as evidence of the benefit and the necessity for the continuance of Land Purchase Acts, he ventured to point to "the sums which some of the peasant proprietors were spending on the holdings of which they had become owners." But surely some credit for the possibility of such improvements being made might have been given to Gladstone's Irish Land Act of 1881,

which was *not* a Purchase Act, but which for the first time in the history of English rule in Ireland set some limit to the rapacity of Irish landlords, by giving legal recognition to the right of the cultivator to the continued use of the soil he cultivated, and to rights of property in the improvements his labour and capital had called into existence, after due permission had been granted by the landlord. It further cut their claws by enabling the Land Commission, on the application of either tenant or landlord, to fix a fair judicial rent, which was not to include the value of improvements, which, unless the contrary was distinctly proved, were assumed to be the property of the tenant. As all attentive to the history of Ireland know, this resulted in an average rent reduction on the first term—between August, 1881, and August, 1884—of about 20 per cent., and in a still further reduction on the second term—1896—of about 22 per cent.—which throws some light on the system of rack-renting practised by the Irish landlord, and his agent, prior to 1881. It is probably to such reduction that Lord Middleton refers when he spoke so eloquently of “the colossal sacrifice which has been exacted by the conscience of the nation (the English nation) from the pockets of its most loyal subjects,” the Irish landlords.

However this may be, it was Gladstone's Act of 1881 which convinced Irish landlords of the necessity for a policy of land purchase, which they had hitherto stubbornly resisted, of which they still endeavour to pose as the innocent victims, and against the justice of which they still claim to have, according to Lord Middleton, “good cause to protest.” But seeing that, in accordance with the terms of the Act of 1881, another readjustment of rent would automatically take place in 1911, which would probably result in another substantial reduction, we can well understand the anxiety of Irish landlords to get the price to be paid for the emancipation of the country from their clutches settled before that ominous date. To push on such a settlement seems to-day the main object of this Convention “for the protection of the interests of the Irish landowners,” even though Lord Middleton maintained that “it was going to urge the continuance of the interrupted—the arrested—system of land purchase on no personal grounds.” Hence, we are forced to suppose that it was solely in the interests of the Irish people and the Irish nation that the Convention, on the motion of the Earl of Donoughmore, passed the following resolution:—

That we regard the interruption of land purchase negotiations by the Act of 1909 as disastrous to the peace and contentment of this country; and we trust that all classes connected with land in Ireland will unite in urging upon the Government and Parliament the necessity of immediately amending those provisions of that Act which have produced this result, and of reverting to the methods of the Act of 1903.

Whatever good bargains some few of the occupying tenants may have made under the Act of 1903, facts compel us to affirm that its main benefits have accrued, as they were intended by its framers to accrue, to the Irish landlords. In 1903, Mr. A. J. Balfour told the House of Commons that “Irish land is not and had not been for years a marketable commodity”; but in 1909 genial Mr. Birrell informed a similar audience that “The Irish landlords have an extraordinary good property to get rid of . . . and have a right to expect their money for it.” Again, in 1903 sales of agricultural land both in England and Scotland had been made at about 18 years' purchase; so, too, had the average of sales of Irish land made under previous Land Acts, when the purchase money had been paid in stock at its face value. But, according to a Government paper, sales made under the Act of 1903 range from 20 to 29 years' purchase, paid in cash, and exclusive of the very generous bonus provided by the British taxpayer—this latter alone, according to Mr. Birrell, has already enriched one Irish landlord, the Duke of Leinster, by about £80,000. Small wonder that, though “not on personal grounds” (!), Irish landlords should be very angry with any arrestment of such a (to them) beneficial Act.

In conclusion, we would briefly place before the readers the burden that would have to be imposed upon the industrial classes of Great Britain and Ireland if this policy of Land Purchase is to be carried to completion on the lines of the Act of 1903. In that year the rented agricultural land of Ireland which is the subject of the Act, was estimated to have a selling value of £100,000,000, to-day the same land is estimated to be worth £180,000,000, an increase of over 75 per cent. Under the provisions of the Act of 1903 landlord and tenant need only come to an agreement, and the Land Commissioners, without inspecting the property, had to provide the cash, when available, to carry out the agreement, adding a little bonus of 5 per cent. For

about every £87 of cash obtained the Commissioners have had to issue Stock to the amount of £100—the small margin of about 13 per cent. will have to be found, directly or indirectly, by the Irish ratepayers. The tenant purchaser for 68½ years will have to pay an annuity representing 2½ per cent. interest and 10 shillings per cent. sinking fund, thus cancelling his debt in 68½ years. But the magic of compound interest is such that in order to cover the cost of transferring this agricultural land from the old big owners to the new little owners, the latter will have to provide out of their earnings during the next 68½ years a sum amounting to well over £390,000,000—an amount equal to about half the total of the National Debt of Great Britain and Ireland. A 5 per cent. bonus would involve the British taxpayers finding during the same period an amount exceeding £54,000,000 sterling. And the Irish ratepayers, most of whom would be tenant purchasers, exclusive of incidental charges and defaults in annuities, for the cost of flotation only—that is, the difference between the amount of cash raised and the amount of indebtedness created—would also have to find a sum exceeding £54,000,000.

And the result—simply the transfer of a portion of the land of Ireland, and that not the most valuable land, from one set of landholders to another set of landowners. To the landless masses of the country, who when allowed to work will have to help to pay, the use of the land of the country will be no more available, probably less so, than it was before this characteristic piece of reactionary Tory legislation, made by landlords for the benefit of landlords. Though we need not go into the matter here, for most of our readers are well aware of the fact, a slight alteration in the Irish Rating System, and in the basis of the contribution of Ireland to Imperial taxation, would be of infinitely greater permanent benefit to both the Irish nation and the Irish people. Those whom the gods wish to destroy they first make mad! And the Irish democracy will only reap what they deserve if they allow their representatives to sanction the continuance of the much praised Irish Land Act of 1903, which does nothing to remove the evils from which they have suffered so long, but will simply result in intensifying them. Let them take again to heart the solemn warning given them by Michael Davitt in 1903:—

They should take care that the final act of the landlords and their English backers shall not be the placing of a load of debt on Ireland's shoulders and a tax upon their chief industry such as will weigh the country down, so as fatally to hamper her progress during the next seventy years.

HERE AND THERE.

“The United Committee for the Taxation of Land Values is giving a commemoration dinner in honour of Henry George, but beyond that rather doubtful enthusiasm for his *more illustrious* namesake, there seems to be no revival of the dormant energies of the Liberal organisations.”—SUNDAY TIMES, September 18th, 1910. The italics are ours.

At the Liberal-Christian League Demonstration on Monday, October 17th, at the City Temple, the speakers include Mr. Joseph Fels and the Rt. Hon. D. Lloyd George.

J. B., Glasgow, writes:—

I had a visit from an agent of the Land Union, and put him in the way of starting a branch of his Union here. I thought this good business; the more Land Union agitation we get the better for us, and I was very pleased at the opportunity to assist in instituting this outside branch of our propaganda. My friend the Land Union agent said the Single Taxers have caused the whole trouble, and that it is them that the Land Union are fighting; the Union he said was the hardest nut we had yet got to crack. They have 50,000 members including all the largest landowners in the country, and mean to fight to a finish; so there you are!

We hope that more of our friends will have a similar opportunity, because as our correspondent says, “the more Land Union branches there are the better for what we are after,” i.e., the enlightenment of the people on the taxation of land values from “both points of view,” and from every other point of view as well.

We are frequently asked by interested beginners “where to get in print the other side of our question.” The Land Union propaganda meets a long-felt want.

A correspondent writes: "If there is any gratitude or sincerity in the Liberal ranks, you ought to be standing well in with them now; for one wonders what would have happened if the defence of the Government's policy had been left to the men who run their "machine."

Our new Northern League is to be congratulated on the way it has taken a grip of the situation in the four northern counties. There is more than room for this new Land Values office, and with the loyal co-operation of the local supporters, Mr. Reid should speedily get in amongst those who will uphold our ideals and practical proposals. Our readers will be glad to notice from the report in another column that the many industrial organisations throughout the district are likely to join the League in its propaganda.

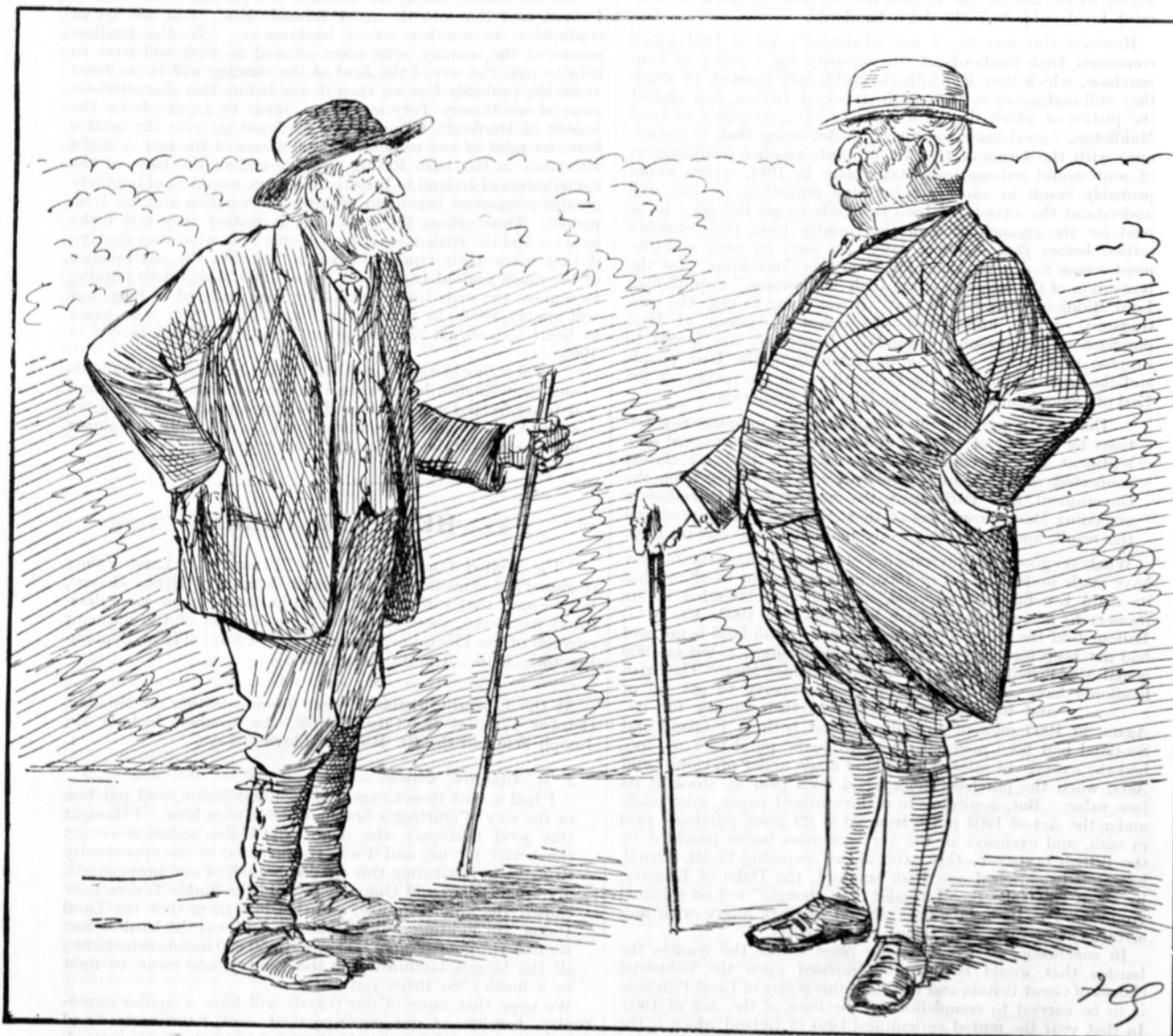
The South Australian Single Tax League held their Henry George commemoration dinner at Adelaide on Monday evening, August 29th. It took the form of an annual social gathering.

* * *

"This gigantic machine, this great Government valuation department with its highly paid permanent officials of great professional standing, with its hosts of valuers and valuers' assistants throughout the country, with all the colossal attendant expenditure for salaries, wages, and office accommodation—is it solely for the purpose of raising the few hundred thousand pounds of revenues which these duties will produce?"—THE FIELD, September 17th, 1910.

We should say not!

PHILOSOPHY.



(By kind permission of the WESTMINSTER GAZETTE.)

SQUIRE: No, Hodge, I'm not at all well. How the deuce can any landowner be well under this wretched Radical Government? It's taken me a whole week to fill up those beastly land-tax papers!

HODGE (the Village Philosopher): Well now, Squire, us 'ave all got our troubles! Yew've got more land than yew can racken up in a week, and I've never been able to get any land to racken with at all!

PUBLIC AND PRIVATE INTERESTS.

Land Famine at Ellesmere Port.

The DAILY NEWS Liverpool correspondent, writing in the September 6th issue, gives particulars of a scarcity of land for workers' cottages. "Three families living in one small cottage is quite a common thing," he says. "The withholding from the market of undeveloped land is at the root of the business. Nearly all the land at one time belonged to the Duke of Westminster, but 25 years ago he sold it. A little plot of about six acres which was let to a gentleman for £2 an acre was sold for £120 an acre. Then came the opening of the Ship Canal. That plot of land which was bought at 6d. a yard is now worth 5s. a yard, and is not for sale. About the same time a stretch of agricultural land comprising 120 acres was sold for £60 an acre. The Ship Canal brought increased trade to the town, Ellesmere Port thrived, and the value of this land went up.

"A gentleman who is a recognised authority in regard to Ellesmere Port affairs said in an interview that he knew of land close to the town that was purchased for 7d. a yard. 'It is situated on the main road,' he said, 'and the owner has already been offered £2 a yard for it, but he won't sell.'

"The land is badly wanted for building purposes, but if a builder has to pay more than 1s. or 1s. 6d. a yard for land it will not pay him to put up the sort of property that is required.

"Thus, while the landowner is complaining of the burden of the Budget and the problem of the land taxation forms, the worker at Ellesmere Port is deprived of a decent home for want of the land to build it on."

Cardiff Castle. Some more Facts.

A Cardiff correspondent writes:—

You remember the noise that was made because Mr. Lloyd George used the expression about the tailor's shop being "next door" to the Castle. Well, literally next door there is a hosier's shop and some ten other small shops with an aggregate frontage of 362 feet, and covering 3204 square yards, as compared with the frontage of 1130 feet and 614,680 square yards of the Castle. The rateable value of "next door" is £3,511 10s. as compared with £924.

Directly opposite (in Castle Street) on the south side—the Castle is on the north side—there is a frontage of 610 feet built upon. The occupiers are rated on £2,645 10s., and over 500 feet frontage to Castle Street South is held up.

The plot that is built upon next door to the Castle entrance fronts or is bounded at the back by the Castle wall, and is called Duke Street. Directly across Duke Street, there is a block of buildings bounded by the south side of Duke Street, the east side of High Street, the north side of Church Street, and the west side of John Street, and measuring 10,963 square yards—two acres and nine poles. The rateable value of it is £16,104 10s. Two acres and nine poles £16,000. Castle and private grounds, 127 acres within the borough, £924. Aye, and slums literally under the shadow of the towers.

Land Values in Keighley.

The Keighley Town Council have decided to acquire two plots of land for the extension of Devonshire Park. One plot of 7,250 square yards is to be purchased, according to the KEIGHLEY NEWS of August 27th, for £1,000. This is just double the amount the owner gave for it sixteen months ago, which means that the people of Keighley have, by their energy and enterprise, added £500 to the value of this piece of land. The Chancellor of the Exchequer takes £100 of this under the 1909 Finance Act and the landowner pockets the balance.

Land Values in Wakefield.

The August number of the WAKEFIELD LIBERAL MONTHLY contains particulars of high prices paid for land required for public purposes. Recently the Wakefield Education Committee purchased a plot of land in Lawfield Lane for £1,500 for the purpose of building a new elementary school. This plot of ground had been rated on a letting value of £10 a year. Capitalising this at 5 per cent. we get £200, so that the corporation had to pay more than seven times the original value of the land. A few years ago Wakefield was compelled to deal with its sewage, and had to buy land near the river for the purpose. The corporation bought about 53 acres of agricultural

land from Mrs. Meynell Ingram, but instead of paying agricultural value they had to pay £250 an acre, or £13,000 in all, an increase of some £10,000 on its original value.

Increased Land Value at Grimsby.

Some years ago, when Grimsby was a small town, the corporation bought the site for a cemetery from Lord Heneage at £150 an acre. Since then Grimsby has greatly developed, thanks to railway enterprise and the efforts and industry of its inhabitants, and when the corporation recently wanted to extend its cemetery it had to apply again to Lord Heneage, who offered the land this time at £500 an acre. The matter went to arbitration, and Lord Heneage has actually been awarded £540 per acre.—MORNING LEADER, September 9th.

Small Holdings.

Seven farms, of 545 acres, were acquired by the Denbigh County Council for purposes of small holdings. The price paid for the farms was £6,060.—MORNING LEADER, September 17th.

Lindsey (Lincolnshire) County Council has voted £10,000 for small holdings in various parts of the county, there being a very large number of applications for land, and at the present time a great many more than can be satisfied.—ESTATES GAZETTE, September 10th.

According to the fortnightly notes issued by the Allotments and Small Holdings Association, at a recent sale by auction of a farm at Deeping St. Nicholas at which the Holland County Council was bidding, the land was finally knocked down to the Chairman of the Council as a private purchaser.

The Worcestershire County Council is applying for compulsory powers to purchase land at Norton near Evesham. A number of the applicants for land do not live in the parish, but come from the Evesham district. The granting of the order was opposed on behalf of the Duke of Orleans—the owner—on the ground that it was unfair that he should be compelled to provide land for people coming from a distance.

The Property Market. Some Good Prices.

In spite of the forebodings of the Conservative Press that the "industry" of landowning is fast on the way to ruin owing to the "penal Budget" and the "Land Tax muddle," the property market seems to be pretty active. Good prices are being realised all over the country, to judge by the reports of sales that have taken place, which reports, by the way, appear in the very papers crying out that the landowning industry is ruined. The DAILY TELEGRAPH of September 12th, speaking of the "coming quarter," said:—

Advance notices give some assurance that the last quarter of the year will be a busy one, and it is reported that even at present there is a good demand, despite the new land taxes, for ground rents in the City and West End, and also in the suburbs, and as regards the country the market is by no means stagnant, giving indications of coming activity which may be almost exceptional.

Messrs. Knight, Frank, and Rutley authorise (vide WESTMINSTER GAZETTE of September 13th) the statement that, "having sold off 30,774 acres this year, the price of agricultural land has averaged over twenty-seven years' purchase of the existing rents."

According to the ESTATES GAZETTE of September 3rd, in Lincolnshire a copyhold area at Addlethorpe of 6a. 1r. 8p. pasture sold for £225, or about £30 an acre; a messuage and close of pasture in Burgh-le-Marsh, 1a. 2r. 14p., made £155, or about £100 an acre, and 11 acres fetched about £40 an acre. In Suffolk 4a. 2r. 32p. adjoining a villa and orchard fetched £200, or about £44 per acre.

The DAILY TELEGRAPH of September 13th reported that on September 5th, at a sale in Cheshire, land for small holdings realised £80 an acre, and 1,000 acres of agricultural land sold at an average of over £50 an acre.

The ESTATES GAZETTE of September 10th recorded that at Hardy, in Leicestershire, a farmhouse and buildings, together with seven closes of pasture and arable land, 67a. 2r. 7p., sold at £57 per acre. A small holding, containing 6a. 1r. 13½p., together with house and buildings, realised £235. And at Louth, in Lincolnshire, on September 7th, 6½ acres of land for a small holding fetched £81 per acre, and level and other closes (51 acres) realised £40 an acre.

POLITICAL AND ECONOMIC DISCUSSION.

REV. R. J. CAMPBELL ON POLITICS.

Speaking at the City Temple on September 4th, the Rev. R. J. Campbell, M.A., said:—

Have you ever tried to get a Bill through Parliament? If so, you will know without my telling you what an amount of bargaining has to be gone through, how many personal predilections have to be consulted, how many powerful individuals deferred to. If you are desperately in earnest you will have to wade through a good deal of dirt before you reach your goal. There is Mr. So-and-so to be talked over. You do not respect him, cannot respect him, but if you fail in gaining his support he can block your way and spoil all your plans. It is no use appealing to lofty and unselfish motives when you are dealing with him. What he wants to know is how he stands to gain personally by lending you his influence, how his constituency will take it, how far he will score off his rivals in the race for political promotion. Then there is Mr. Somebody-else who wants a *quid pro quo* in the shape of a promise from your organisation that you will not oppose some measure in which he has a deep personal interest, but which to you seems one-sided and unfair. A third authority to be interviewed out of a long list believes in your purpose as thoroughly as you do yourself, but he thinks the time is not ripe for it, which generally means that he does not want to commit himself until he is certain to be on the winning side. I daresay you have come away from such negotiations absolutely sick at heart and disgusted with human nature. Oh, the wire-pulling that has to be gone through to get even a little thing done which in the abstract everybody already admits ought to be done! Oh, the lies that are told you, the mean motives you see at work, the petty trickeries you have to counteract, the selfish schemes you have patiently to bear with for the sake of the main object you have in view. You simply cannot get your proposal considered on its bare merits, or rely upon men to support it because they believe it to be right in principle or beneficent in operation. Some will, to be sure, but the majority will not, and if you want to gain your point quickly you must gain your majority somehow, and that means *appealing to non-moral motives*. . . . The actual good result of any human effort is the precise equivalent of the pure spiritual motive that has been put into it. There are people within sound of my voice this morning who are so passionately, so grandly, in earnest about votes for women, that they would willingly lay down their lives for the cause. Any community is the better and the nobler for the presence of such people; I am glad they are here. And there is at least one man listening to me, a citizen of the United States [*this was Mr. Joseph Fels*], who is convinced that the great panacea for the sufferings of the poor is the Taxation of Land Values. I have been listening to him day after day upon that subject lately. In this cause he labours unselfishly day and night, giving himself unceasingly, ungrudgingly, with an energy of devotion and a whole-souled zeal as great as that of the apostle Paul. Votes for women will soon be won I am told by people who ought to know; the Taxation of Land Values is in principle conceded already. What will England gain from either? Exactly what spiritual force is put into them and no more. It is not the thing in itself that matters in the least, it is the moral passion it absorbs and expresses.

MR. ADRIAN LUMLEY AND THE LAND VALUATION FORMS.

Speaking at a meeting, largely attended by local business men, held at the Huddersfield Liberal Club on September 6th, Mr. Adrian Lumley said, after explaining that he wanted to avoid political points, that he was in no way an official and was speaking entirely on his own authority:—

Form 4 is divided into two sections. First, there are the obligatory questions, defined by the Commissioners of Inland Revenue as particulars which must be furnished so far as it is in the power of the person making the return to give them. Well, those questions are very easy to answer, and I do not propose to dwell upon them, but will go on to the second series of questions, relating chiefly to particulars that might be given if one so desired. With regard to gross value, full site value, total value, and assessable site value. Why was it necessary for those who framed the Act to invent conventional terms such as these? Simply because they were setting out to make a law in which the most essential thing was to show the economic and

more generally understood meaning of the word "land," as distinct from its legal meaning. They wanted to show land value in the economic sense, but they knew that if they used that term unqualified, they would, by reason of the existing legal definition, actually indicate something totally different from that which they intended. For in political economy, land means—I am putting it to you in colloquial terms—mother earth and all the natural forces that are attribute to mother earth—the air, sunlight, dew, and such things—these things being completely distinct from the things man produces from or on mother earth; whereas in law, land means not only land and these natural things, but also everything affixed to or grown on or in mother earth.

This was the difficulty before them, but the clever draughtsmen of this Act mastered it most effectively. Their task was to lay down principles by which the value of land, economically speaking, could be deduced and recorded from the value of land, legally speaking. They constructed a ladder with four steps, calling each step a conventional name, as I will show you. Accompany me in your mind's eye, shall we say, on to a little property of a few acres somewhere on the outskirts of this town. We will say there is a nice house and some shady trees. We won't concern ourselves yet about the terms upon which the owner may hold the property, but we will just look over it and estimate what the freehold of the property, if sold as it is in the open market by a willing seller, would fetch after allowing for the payment of rates and taxes. Now I, being a valuer, and any of you being owners of your own property, would immediately recognise that the thing you would try to find would be the amount the property would let for per annum net. And this annual figure, when you have settled what it is, would be worth so many years' purchase. Well, now, that would be "gross value." In other words, the full and unrestricted legal meaning of land value in pounds sterling. That is step No. 1.

Now step No. 2 is "full site value." Let us take another good look at the land, its shape and size, its frontages, and other matters appertaining to situation and vicinity. To what use could this land be put failing its present use? Let us picture all the existing buildings and trees absent, in fact, let us blot out from our minds everything but the bare land, estimating what ground rent the site would produce. This, capitalised at a proper number of years' purchase, completes the second step of the ladder, i.e., "full site value."

Now for the third step. This amounts to an enquiry into the various covenants and restrictions agreed between individuals, or between individuals and the public, concerning the use of the land and the profits of the land, and the distribution of the profits of the land. Where these restrictions, covenants, easements, and fixed charges depreciate the value of the property, i.e., "gross value," it is obvious that this step, "total value," will be less than "gross value." In other words, the "total value" is the value of the land in its legal meaning, subject to the effect of further legal covenants and restrictions. Generally speaking, "total value" may be said to be the sort of thing you buy under the hammer at an auction sale, when the auctioneer, in the particulars, discloses the fact that there is a perpetual chief rent, a restriction only to build one house or restrictions against carrying on a certain trade: all of which tend to depreciate value.

The fourth and last step is "assessable site value," called generally "site value." It is on this last rung of our ladder that the individual relationship between any owner and any land is most carefully and scrupulously dissected. This analytical process is as follows. You first take from total value the difference between gross value and full site value, i.e., the value of the buildings and trees. This leaves a figure from which further deductions are to be made, deductions which I will broadly call those attributable to the labour and capital of any person interested in the land. These items are enumerated in a long list, and are all-embracing, the whole intention of the Act being emphasised over and over again, and that is, after all these deductions are made, what is left should be beyond doubt something in no way due to the individual labour and capital of anyone interested in the land. That being so, that part of the value which remains and which is called site value is, in other words, the value of land in its true economic meaning. I am going to ask you to remember that this is the main intention of the whole process, and if I draw certain conclusions in the course of my remarks referring to site value, you must know that I mean the value of land in the economic sense owned by the individual. Now, have I made it clear to you what site value is? It is essential that you should know.

To recapitulate. "Gross site value" is the value of land in the unrestricted legal sense. The "full site value" of the land is the value of the land in the unrestricted legal sense less the value of the buildings and other structures and growing things. The "total value" of land is the value of land in its legal sense restricted by any further legal covenants, fixed charges, &c., and the "assessable site value" of land is the value of land without buildings and structures, and less any part of the value attributable to the labour and capital of any individual interest in the land, i.e., land value in its true economic sense.

Now that is the ladder with its four steps. You will know that in stepping from "gross value" to "full site value," I ask you to picture all the existing buildings, trees, &c., absent. Critics of the Finance Act have contested the possibility of such a mental attitude on the part of the valuer. They say it is not possible to distinguish between the value of the land and of the structures. Long before I ever came into this movement I used to do it every day. I never found the slightest difficulty. It was an attitude of mind which to me was the first and natural one. The other, i.e., the composite property, really being the second method, for when I valued, I always asked myself the question, "is this ground being normally used?" and if in my opinion it were not, I estimated the use to which it ought to be put, and the ground or site rent which could be afforded under such conditions. Then I turned to the actual use and estimated a fair annual income from the property as it stood. Obviously the difference between these two sums capitalised would represent the value of the existing structures and other things upon the land. I will undertake to say that every valuer and every man who owns land constantly adopts that attitude of mind, for whenever he asks himself the question, "is this land being properly used?" he must perforce picture the actual use absent from the land and reconstruct in his mind the proper items of development. I will call no less an authority in support of this statement than the late President of the Surveyors' Institution, Sir Alexander Stenning, who, on July 29th, in a compensation case concerning some property at Dover, said:—

The only way to deal with this property was to treat it as a cleared site. He considered the ground rent should be a fourth of the rack rental, and in developing the land in Biggin Street he would erect two shops of 45 feet frontage. These would make a rental of £120 each, and this would represent a ground rent of £30 each. Priory Street he did not regard as a main street, and, in his opinion, it was not suitable for shops, though it might be utilised as a garage or something of the kind. The land in Priory Street, having regard to the air space required by the by-laws and the fact that there was one ancient light to be considered, he did not think, so far as shops were concerned, would be worth building upon.

So we see Sir Alexander confounding the critics of this principle of valuation, for he in his mind has cleared the site and has proceeded to construct buildings upon it, mentally using the land in a normal fashion. Now I submit that with very little deep consideration, every man here could value his own property on this principle. But you are all aware the forms which are being sent to you do not require you in any way to put your opinions down. You are only invited to do so if you so desire.

Bearing in mind the meaning of site value, I suggest that no man interested in the future of his country should hesitate to fill in this part of the form, as a matter of opinion, and have no fear that the opinion you may supply "may be used against you." I foresee that great results for the progress and happiness of this country will be brought about simply as a result of the valuation. It stands to reason that the publication of the site value side by side with the total value of the land in the whole country, in any district or on any estate, will give a perfect guide to the direct amount of waste which our present land system is causing. I referred briefly to this point in a letter which I wrote to the papers. I would like to elaborate that somewhat for you. Let us suppose that in a certain district there are a certain number of houses or farms. We can take either. Being in Huddersfield, we will take houses. Good sound structures which have given employment to labour and capital and for which people are willing to pay good rents in return for the conveniences offered them. Each stands on land which is in effect being normally used. It is obvious that the total value of such properties will be about four times the site value of the land. I refer again to Sir Alexander Stenning's remarks where he says that the rack rental should clearly be four times the ground rental. We have in this the standard of good management of property. Now if we see on referring to our domesday

book that there is a great deal of the land the total value of which is very little more than the site value, we will know that that land is being insufficiently used, and if on further reference we find much land where the total value is equal to the site value we will know that there is no improvement to the land at all. It will be an easy matter then to estimate the amount of wealth which should be produced from the under-used and unused land, and which nothing but the exercise of the landowners' power is keeping un-produced. With this in mind, let me turn aside to the fact, unfortunately incontestably true, that a vast body of our great population are on the edge of poverty or are actually over the precipice into want and unemployment. I submit to you that when you know these facts and arrange them side by side, you will, without hesitation, connect cause and effect. I am content to leave the result to public opinion.

I wish you to understand that personally I am not attacking landowners as individuals. I am simply pointing out to you the existing system, which permits land for which there is a demand (as shown by its site value), and which could be used by men to produce wages for themselves and interest for the capital which they used, to remain idle, and I say that such land should not be allowed to remain idle. It is really bad business. I know that this is felt throughout the country in a dumb sort of way. There is one thing lacking, and that is definite figures. A valuation would provide those figures, and we must have them in order to remedy that fault in the system. I think I have sufficiently discussed the principles of that valuation to show how it is going to be conducted on thoroughly businesslike and honest lines. Every entry of such value must have as its basis the annual yield in site rent which that land ought to produce under normal conditions like Sir Alexander Stenning and every valuer would take. This is the only way to test his opinion. In site value therefore would be shown the clear rent of every holding of land, for such would be its basis. In total value would be shown a fair rent plus the fair interest on buildings and improvements, for such would be its basis. I submit that such a valuation provides the most desirable information for every inhabitant in this country. And every man present who gets a form should welcome the chance of helping to fix a fair rent basis for land all round. This valuation will lead to the most fundamental reforms in our land and general taxation systems, and the great force of public opinion will not rest satisfied until those reforms are made.

There is an outcry against what are called the inquisitorial forms and inquiries which single out a particular kind of property for special taxation. Drawing on your imagination for another picture, I ask you to imagine a country of which you are inhabitants with land tenure and taxation systems long established on the following lines. Every man who holds land has its fair rental basis fixed periodically. All taxes, imperial and local, are levied in one tax in strict proportion to fair rent irrespective of the occupation. Every man would then be sure that he would not be called upon to pay except on fair business terms, which would ensure him only a fair return for himself and wages for his employees and fair interest on the capital he uses. Fair rent must of necessity imply that those two other items must also be fair, since the three channels of distribution—rent, wages, and interest—represent the whole of production. There is nothing outside them. Now let us suppose that in such a prosperous and businesslike community there arose a Chancellor of the Exchequer who brought in a Budget entirely changing that simple system of land tenure and assessment. He sought to build Custom Houses, to tax tea, sugar, cocoa, tobacco, &c. He sent round a body of men who ascertained the people's incomes, took away part of the reward of their labours, taxed their dogs 7s. 6d. per head, and, when a man died, mulcted his family in varying percentages on his wealth, and lastly that hypothetical Chancellor of the Exchequer instituted a rating system which, for sheer absence of logic, was unapproachable. Every time a man did anything to land to improve the national wealth he was taxed; when he added a wing to his house down came the rate collector, and when he put any machinery in his works the rate collector came in to know whether it was nailed or screwed to the ground—for it made a difference. What kind of an outcry would the people raise in respect of such a Budget? How many unions and leagues would be founded to resist it? The landowners themselves would lead the way. But here we are, existing in the midst of such conditions, and we have got used to them in a way, having become dulled like a man with a chronic ailment, and there are people stupid enough to oppose a valuation which shows the way out.

THE TREASURY CONFERENCE ON FORM IV.

MR. LLOYD GEORGE'S SPEECH.

On September 14th, the Chancellor of the Exchequer received in conference a number of gentlemen in official and professional positions conversant with the issue and requirements of the Land Valuation forms to consider alleged difficulties in filling up these forms. After hearing the different gentlemen's views, Mr. Lloyd George said:—

If you do not mind, I have taken a full note of every point which has been made, and if any gentleman thinks I have omitted something perhaps he will kindly remind me when I have finished. I am very glad to find there is no criticism as to the intelligibility of the form itself; and Mr. Johnson went so far as to say that he did not understand that criticisms had been directed at all to the obscurity or lucidity of the document, but rather to other considerations. I confess, if that is the case, then I must have misapprehended the character of the attack made upon the form. I can understand the character of the attack made upon the Land Taxes. That is a purely political question into which we can hardly enter. The criticisms have been confined to, first of all, suggesting that certain questions which have been addressed to the owner, and which appear in the compulsory part of the form, should be transferred to the optional part of the form. Now what are those questions? It is suggested that item "1" which invites the owner, where he is also the occupier, to state the annual value—that that should remain purely optional. I agree with Mr. Johnson that in substance it is optional, for the simple reason that no man is asked to furnish any information except such as it is in his power to give; and if he cannot state what the annual value is without going to the expense of employing a valuer purposely, he is not bound to answer. This question has been given in schedule A for 60 years to occupiers outside London, and for 40 years to occupiers in London, and there has been no difficulty up to the present. I agree that it is a question which is inserted in the main rather to enable the owner to check the gross estimated rental; but if he does not care to answer, and if he does not do so, then by the very terms of the form he is not bound to do so. All he is bound to say is, "I cannot estimate the annual value." If he does that, that answer will be regarded as quite satisfactory. He is only bound to give information which is within his own knowledge. Now I come to the other items which it is suggested should be optional—the amount of the land taxes, the amount of the tithe rent charge, and other charges, for those charges are known to the occupiers, who ought to be compelled to disclose them. I cannot see any objection to making those optional, for the owner knows them. There are cases where possibly they have not been apportioned and that is especially the case with the tithe land charge. In that case all that he has to say is "Well, I don't know them. They are not within my knowledge. They have not been apportioned." All we want to ask owners to do is to give the information which they possess. They are compulsory if the owner knows them. If they are not within his knowledge he is not bound to go to the expense of ascertaining them; but I have not the slightest doubt he will find it to his interest to do so, so as to have a check.

THE THIRTY DAYS' LIMIT.

Now I come to the question of time. I was not altogether responsible for the forms having been sent out in August. I agree that it is very unfortunate that they were sent out in the holiday season, but the press were rather short of copy, and it has been therefore a boon to them that they should have the land taxes to talk about, and in fact, as far as I can see, they have divided the attention between that and "Dr." Crippen. (Laughter.) I am not responsible for that. If the Budget had been passed in September the land forms would have been out months ago. But that is an old story now, and we had the forms sent out in August.

I quite agree with what has been said by Colonel Mostyn. I think he represents one of the largest, if not the largest, properties in the country. Naturally, he says, "I could not do it within 30 days." I quite agree; but I said in the House of Commons—the question was put to me before the House separated—that where the owner found it impossible for him to send in the information within 30 days, the authorities at Somerset House would be perfectly reasonable, and that an extension would be granted where it was obviously impossible for an owner of a large property to gather the necessary details and to fill in the forms in

the course of 30 days. Colonel Mostyn will bear me out in saying there was no difficulty experienced by him in getting the extension of time; and I can tell you we have had extensions applied for from all parts of the country from large owners, and in no cases have the applications been refused. Once the authorities at Somerset House are satisfied that the owner is actually *bona fide* desirous of supplying the information, that he finds it impossible to do it within the time laid down by the statute, we have full powers of extension, and they have invariably been granted. With small owners there has been little difficulty, and, as I have said, they are sending in their forms, and we have received a million and a half already.

MISTAKES AND OMISSIONS.

Another point which has been made here to-day is this. Supposing a landowner finds that he has made a mistake, the question is put to him—Is he to be permanently fixed with that mistake? Is he to be held to it when the valuation comes to be made, or is there a *locus penitentie*? Certainly there is. I have already said so in the House of Commons. If he finds that, as regards the provisional valuation, he has been misinformed—if the mistake has acted to his detriment—he is perfectly entitled to correct it.

Mr. JOHNSON said his question related not to a mistake in filling in the form, but to deliberately omitting information which could not be ascertained with regard to deductions from site value. But he could not go into that matter without producing considerable correspondence.

Mr. LLOYD GEORGE said if Mr. Johnson handed in the correspondence they could discuss the matter subsequently.

COLONEL MOSTYN asked if the assurance given applied to omissions as well as mistakes.

Mr. LLOYD GEORGE.—The landowner would necessarily say, "I made a mistake."

COLONEL MOSTYN.—It would apply to them also, then?

Mr. LLOYD GEORGE.—Quite; that is what I mean by a mistake. Such an owner would say, "There is a charge I omitted; there is a covenant I overlooked which affects the real facts." I can quite understand the suspicion which landowners necessarily have, but I can assure them there is no desire to take an unfair advantage of them in this matter; and I can assure them there will be a desire to make the valuation perfectly fair to everybody. There really will.

Well, now I come to question 7. That was entirely inserted in the interests of the landowners, as I have pointed out. I think it was in the original Bill. As I have already said, it was to cover the case where there had been a slump in property in a given neighbourhood. Say a property was bought for £3,000 15 years ago. There had been a depreciation in real property. Down it goes £1,500, and on the date of the valuation it is worth £1,500. In ten years' time the property appreciates again, and the man sells it for £2,500. Well, that is £500 less than he gave for it, but it is £1,000 more than the valuation. He would naturally say that that should not be charged as increment when he is £500 out of pocket. If the owner can prove that within 20 years he paid more for the property than its value at the date of valuation, he should be entitled to revert back to the purchase-money. I think that is perfectly fair; and that was inserted in the interests of the owners of property. But it is also clear, I think, that this is information which the Inland Revenue ought to get, because it enables them to check all demands of that kind which may be made, and it also enables them to know where they are with regard to the Increment Duty. It is in the interests of owners of property, and there is no difficulty in giving it. I cannot imagine that there is any difficulty in giving it. If he bought property within 20 years, I should think he would know what he paid for it, and the only objection I see is in the case of owners of property who have given a fancy price; it may be for a sentimental reason. Now that is the only objection so far as I can see which can possibly be urged against it. I cannot think of any other. I cannot understand why they should object, except on this ground. If a landowner says, "I paid £5,000 for that although it is not worth that to anybody else," he can say that. He may say, "I don't want a house built within ten yards of my house; I want a clear, open space. I do not want my view encroached on, and, therefore, I was prepared to pay five times as much as anybody else would." I should think that any man acting for the Government would take that into account. However, that is a question of policy, not of obscurity. I cannot recall any discussion in which any one on behalf of the landowners urged against the advisability of disclosing such information.

LOCAL INQUISITIVENESS.

Now I come to a point which was urged by Mr. Howard Martin, the objection to disclosing information locally. They object to the particulars being supplied to the local trader, or whoever happens to represent the Government, in the distribution of these forms. Well, I must say, of course, there are 7,000 of these officers, and I think they have done their work with extraordinary intelligence. It is not altogether new work, as I have pointed out, but there were new features of it. They were doing their work under a fire of very hot criticism and I think very unfair criticism. I think every politician is a legitimate target for criticism. We can hit back, and therefore we do not mind. Not a bit. But I do think the officers have been treated very scurvily. After all, they cannot answer. It is

They have done their work with very great intelligence and with considerable industry. I quite understand that a local landowner would rather not supply information about his property to a near neighbour. I can quite understand that, I quite appreciate that, and I sympathize with that view. In some cases it is just possible that an owner may be asked to supply information about a house or a piece of land to a rival. Well, now, I think the demand which has been put forward here by several speakers that the landowner who has the option, at any rate of making his return to the district valuer or superintendent is a perfectly legitimate one. We have already recognised that, as Mr. Martin has already said. I don't think the public are fully aware of the instructions which have been given upon this point, and I take this opportunity of giving a fuller publicity to it. On that point I am very glad



(By kind permission of the WESTMINSTER GAZETTE.)

"THE FOURTH FORM BOY."

HEAD MASTER: *You'll find your fourth form work quite easy, my boy, if you'll only give your mind to it, and not lose your temper. If there is anything you don't know, say so!*

part of the tradition of the service that they should not rush into print. I know perfectly well that newspapers have approached them and have asked them their views. If they had responded, they would have broken one of the most honoured traditions of the service, which keeps all public officials out of controversy. So much is that so that during the two or three years I was at the Board of Trade I did not know who was a Liberal and who was a Conservative. I could not discover it, and I assure you that my successor there finds the same thing. It is one of the most honoured traditions of the public service, and I think it has been extraordinarily hard that all these bitter attacks should have been directed against them. I do not mind attacks against myself. I am here to be attacked, and I do my best to give just as good as I get. We have got 7,000 of these gentlemen, and I think on the whole they are very excellent public officials.

to be able to meet the very legitimate suggestions which have been put forward.

THE QUESTION OF EXPENSE.

I come now to the question of expense. With regard to the question of expense, when you are filling up forms for the first time, I agree there are a good many people who are afraid of Government forms, who do not quite trust their own skill in the matter, and who would rather resort to expert advice. Mr. Johnson, representing the profession to which I have the honour to belong, very naturally said that it was quite impossible to fill up the forms without the aid of a lawyer. (Laughter.)

Mr. JOHNSON.—Or a surveyor, or both. (Laughter.)

Mr. LLOYD GEORGE.—Honestly, I do not think so; I do not, really. There are a vast number of these forms that have been filled without the aid of a lawyer. I have gone through these

forms, and I do not really see what there is that a man could not answer without the aid of a lawyer—I will come to the question of easements in a moment. Surely a man can give his Christian name and surname. He can say whether his property is leasehold, copyhold, or freehold. I should not think there was much difficulty in that. He can say the precise situation of the land; he can say what description the land is, whether it has on it a house, stable, shop, or farm; it does not require any legal knowledge to state that; he should be able to say what length his lease is. I do not mean to say every man does know. I think one of the most extraordinary things that has been elicited by this agitation is how little men know about property which they possess. I think that if you ask most leaseholders "How many years have you got to run under the lease, and what are the conditions under which you hold your property?" you would find that many of them have never taken the trouble to obtain information which I thought would be vital. If they had there would have been no difficulty at all in answering the questions. It is because they have not done so that there has been some difficulty. I should not have thought that a local tradesman would have had any difficulty in stating the length of his lease. The only difficulty would be whether there were any easements over his property. I agree that when you put the word in that form he may say, "I do not know what you mean by 'easements.'" It is a legal term well known to the profession, but not to the average small property holder. I have not the faintest doubt there may be rights of way which cause trouble, and I do not think it fair to ask a man to commit himself on that subject; for by so doing you ask him to make an admission which might be used against him. But there are rights of way about which there is no doubt. Surely a man knows if there is a right of way from one high road to another on his property. Take the question of ancient lights. I agree you cannot always state whether your neighbour has acquired a right of light. If you do not you are not bound to answer, but there are some cases where the thing is established. In this case the man would know it; therefore I really do not think there is all that difficulty in answering this question. He is only bound to answer what he knows. What he does not know he is not bound to try to express—especially if it is an intricate legal point. With regard to expenses, all I have to say is this. After all, this is a tax for the purpose of raising money. The taxpayer the first time he fills up these forms experiences great difficulty.

THE FORCE OF HABIT.

Income-tax forms are not very easily filled up, and on the first occasion one might, perhaps, have to get advice from some one as to how it is done. But landowners will get as accustomed to these forms as they are now to Schedule A. They do not get advice to fill up Schedule A. They do not require to consult a solicitor about that, and yet it is substantially the same information that is asked there. And therefore I am afraid it would be quite impossible for me to give a sort of blank cheque to the landowners in the country to defray the expenses of their solicitors for filling forms asking information about their property which really they themselves possess. I cannot imagine a man parting with his deeds to a mortgagor without knowing what the deeds mean, or without obtaining some information about his property and the full particulars of it. What we are simply asking for is just the main details of information about the ownership which he ought to have in his possession, and which he ought never to part with. The man ought to know all those things about his property, and I should have thought that there would have been no difficulty at all. With regard to the suggested schedule, I understand the position is that where a man has got a hundred cottages he should fill up one form and that he should deal with the others in the form of a schedule. I really do not see that there is any objection to that. I think there is a great advantage in it—if the property is all of the same character, held under the same title, and particulars are the same. I do not see any difficulty about it. On the contrary, I should say it is very helpful not merely to the landowner, but also to the Inland Revenue Department. I am exceedingly obliged to you for your attendance here to-day.

LORD CURZON'S DEFENCE OF LANDLORDISM AND THE HOUSE OF LORDS.

Speaking at the coming of age celebrations on behalf of Lord Newton's heir, the Hon. Richard Legh, on September 14th at Lyme, Disley, Cheshire, Lord Curzon said:—

They were living in times when a good deal of obloquy was directed against territorial magnates; and the land-owning

classes were sometimes treated even in high quarters as if they were guilty of some abominable crime, and when the peers were a target for a good deal of petty invective and abuse. "Well," continued Lord Curzon, "I don't say that the landowners of the country are above reproach any more than members of those other classes whose wealth is invested in other and perhaps less taxable commodities. I don't say that the peers of England have always been absolutely spotless, any more than the commoners have been, or are now; but what I do say is this, that the landowning class of this country have during a period of many centuries exhibited a sense of responsibility and a spirit of duty which are not excelled, even if they are equalled, in any other country in Europe, and have become the envy of other nations.

As regards the peers of England, whether you look at them as legislators or in their local capacity, I think that on the whole they have deserved well, and continue to deserve well, of their country. It is very easy to uproot old institutions. You may cut down the oldest and stateliest of trees. Any idiot in an hour's time can lay an axe at the root of the most venerable monarch of the forest. But what when that is done! Suppose you succeed.

If you have got a country without any peers possessing territorial connection, except, of course, Radical peers, of whom there would always be an abundance—when you have got no country houses in the possession of the old families, because they will have been purchased by foreign millionaires or turned into provincial museums; when you have got no great parks, because they will all have been cut into allotments; when you have got no elder sons, because everybody will be a younger son—in those days, when you have got no landlords and tenants, because everyone will be squatting in impoverished isolation on his own little plot of ground, just like a stork standing upon its nest, when you have got this state of affairs, will you have a happier, more contented, more prosperous, and better-to-do England than you have now? I doubt very much whether that will be the case.

I am one of those who think that the ancient institutions of the country have contributed very greatly to the prosperity of our country, and I hold that the landed aristocracy and squirearchy have not played an ignoble part in contributing to its stability and strength. We may be told that bad times are in store for us. I do not know whether that will be the case; but of one thing I am sure, that whatever fate lies before us, the territorial magnates, the landowners of England, will in the future as in the past, keep the flag flying and play the game. Theirs is a great power and a great responsibility. Theirs, also, is a great and unending duty as long as life is within their bodies.

STATEMENT BY SCOTTISH LANDOWNERS ON FORM IV.

A special general meeting of the Scottish Land and Property Federation was held in Dowell's Rooms, Edinburgh, on September 22nd—Sir Robert Dundas of Arniston presiding. The meeting was called for the purpose of considering how best to deal with the land values returns under the Finance Act, 1910, especially Form IV. There were about 200 members, including lawyers, surveyors, and factors, present. The meeting was held in private, but at the close the following communication was made to the Press:—The committee and a special sub-committee of the Federation had been engaged in considering how their organisation might be made of service to the members in connection with the difficulties raised by the demand for returns under Part I. of the Act. The meeting endorsed the opinion of the committee that it was desirable, without taking technical objections, to endeavour to find some satisfactory method of answering the questions put by the Inland Revenue in Form IV. The committee had proposed that an explanatory memorandum of advice and guidance should be issued to the members of the Federation, which might help them in making returns, and that arrangements should be made by which members in difficulty should be able to obtain advice and guidance with regard to any special point which they might wish to submit. Questions of practical import and general interest and matters of special difficulty were brought forward by members present, and were discussed. The meeting considered the questions in Form IV. in considerable detail, and it was generally recognised that the issue of a memorandum and the establishment of arrangements for giving advice, as suggested by the committee, were desirable, and the committee were accordingly asked to give effect to their suggestions in that regard. A memorandum will at once be issued, and arrangements made for supplying information to members.

This statement contrasts very favourably with the so-called "guide" of the Land Union, and at the same time is a timely reply to Mr. Balfour's ridiculous telegram to the Land Union, which we quote on this page. It is encouraging to see that some landowners are treating the situation in a sober and business-like manner.

MR. BALFOUR ON THE GOVERNMENT'S VALUATION POLICY.

The following telegram has been received from Mr. Balfour by Mr. E. G. Pretyma, president of the Land Union:—

"I am most grateful to you for sending me the admirable 'Land Union Guide.' I will not call it a clue to the mysteries of land valuation, for these are impenetrable, but at least it exposes the hopeless complexity of the Government system, and shows how well founded were the criticisms we persistently levelled last year against this portion of the Budget. As far as I can see, this ill-planted and ill-built structure, twice approved by a Radical majority of the House of Commons, seems likely soon to tumble to pieces by its own weight amidst general derision."

CORRESPONDENCE.

WHAT VALUATION REVEALS.

To the Editor, LAND VALUES.

SIR,—The concrete example of the working of valuation and the rating of Land Values given by Mr. Lester in your columns was a very interesting and suggestive one.

Four cottages stand on rather more than a quarter of an acre of land, which land divested of buildings, &c., bears, in the opinion of the owners, a market value of £24, and an annual value of £1 4s. Under the present rating system £1 18s. is paid in rates; under the reformed system with the rates at 20s. in the £ on the bare land value, the amount payable would be only £1 4s.

May I suggest two important aspects of the case which are not touched upon in Mr. Lester's article?

This land we are told is in a village and on the main road, and is therefore computed to be worth twice as much as "good market garden land" in that district. So that "good market garden land" would be obtainable under the reformed rating system at a price of about *two guineas* an acre! This fact throws an interesting light on the effect of the reform in facilitating the acquisition of small holdings, &c. There would not be much need for the intervention of the State here; and the scoutmasters, for whom the Land Union is so anxious to provide, would be able to provide for themselves.

Again, the value of the structures alone on this piece of Bedfordshire land is put at £164. If to this we add the capitalised value of the rate from which the structures would be relieved, calculated at 18 years' purchase, £30, and the bare land value £1 4s., it will be seen that the whole property, which at present has a gross value of £188, would, under the reformed system, be worth £195! So much for "spoliation"!

If the United Committee could introduce these plain facts into every home in the kingdom they would be a valuable antidote to "Form 4" distempers.—Yours, &c.,

F. A. E. WATERFIELD.

THE HOLIDAYS AND FORM IV.

With fingers through our "thatches,"
And eyes that wildly stare,
We're sitting in seclusion
Three miles from heaven knows where.

Supposed to be enjoying
A really happy time,
When holidays are reckoned
Essential and sublime.

We've got no heart for shooting;
For walks we dare not go;
We neither bathe nor paddle;
We neither golf nor row.

Our brows are sadly puckered;
To think, it seems a bore;
To tell the truth about it,
We're filling up Form IV!

F. W. in the FINANCIAL TIMES, September 17th, 1910.

NEWS OF THE MOVEMENT.

CONFERENCE OF ADVOCATES OF THE TAXATION OF LAND VALUES AT MANCHESTER.

The United Committee for the Taxation of Land Values have arranged to hold a Conference of Advocates of the Taxation of Land Values in Manchester on the 30th September to 2nd October. The Lord Advocate (Rt. Hon. Alex. Ure, K.C., M.P.) will be present on the evening of the 30th and open the discussion.

With the growth of the movement during recent years, a Conference of this nature will be of the greatest value in bringing into personal touch with one another the numerous workers in all parts of the country, and giving them an opportunity not only of discussing the questions that are before us, but also of becoming better acquainted with the business side of the movement.

The Committee therefore extend a cordial invitation to all friends and supporters of the movement to be present at the Conference.

ORDER OF PROCEEDINGS.

Friday, 30th September.

7.30 p.m. Town Hall, Albert Square, Manchester.

Discussion.—"Land Valuation and the Finance Act in relation to Local and Imperial Taxation; with reference to the Memorial on Land and Taxation Reform recently presented to the Government by 143 Members of Parliament."

To be introduced by the Lord Advocate (The Rt. Hon. Mr. Alexander Ure, K.C., M.P.)

A resolution bearing on the question will be submitted.

Chairman: Mr. L. W. Zimmerman, President of the Manchester League for the Taxation of Land Values.

Saturday, 1st October.

10 a.m. Grand Hotel, Aytoun Street.

Private meeting of members of the Conference.—Business discussion. Chairman: Councillor Chas. H. Smithson (Halifax).

2.30 p.m. Memorial Hall, Albert Square.

Discussion.—"The relationship of Land Values Taxation to Free Trade, Housing, and Unemployment," to be introduced by Mr. Fredk. Verinder. (*A paper bearing on this subject, specially written by Mr. Verinder for the International Free Trade Congress recently held at Antwerp, will be handed to the Members of the Conference.*)

A resolution bearing on the question will be submitted. Chairman: Mr. L. W. Zimmerman.

6.30 p.m. Grand Hotel, Aytoun Street.

Henry George Commemoration Dinner, with Mr. and Mrs. Joseph Fels as the guests of the evening. Chairman: Dr. Percy McDougall, hon. treasurer Manchester League for the Taxation of Land Values.

Sunday, 2nd October.

11 a.m. Grand Hotel, Aytoun Street.

Discussion.—"The moral aspect of the movement for the Taxation of Land Values," to be introduced by Mr. John Paul. Chairman: Mr. Lewis H. Berens.

3 p.m. Alexandra Park.

Open-air demonstration under the auspices of the Manchester League for the Taxation of Land Values, to be addressed by Mr. Francis Neilson, M.P., and others. Chairman: Mr. John Bagot.

In the event of the weather being unfavourable, this meeting will be held in the large hall of the Moss Side Liberal Club.

Each member of the Conference has received:—

- 1.—Member's ticket for the Conference.
- 2.—Order of proceedings.
- 3.—Mr. Fredk. Verinder's paper, entitled: "The Taxation of Land Values in its relation to Free Trade."
- 4.—Copy of memorial to the Government on Land and Taxation Reform.
- 5.—"Land Song," on postcard.
- 6.—Information regarding hotel accommodation and Henry George Commemoration Dinner.

NORTHERN LAND VALUES LEAGUE.

Mr. William Reid, Secretary of the newly formed Northern Land Values League, writing from 90, Pilgrim Street, Newcastle-on-Tyne, says:—

"This league, which is an extension and takes the place of the Tyneside Branch of the English League, has had quite a good

start on its ambitious career. Already, it has found encouragement from the democratic societies in the northern counties. Arrangements are being made with other societies for the speakers of the League to address their meetings. About a dozen of the Members of Parliament for constituencies in the northern counties, both Liberal and Labour, are vice-presidents of the League.

"Land Values literature is on sale in every part of Newcastle, and the other centres are receiving attention. One gratifying feature of the situation is the support which the League is getting from Miner's Lodges, Co-operative Societies, Labour Unions, and other democratic bodies. Not only have these societies sent donations, but they have undertaken the distribution of the League's literature. Many thousand packets of leaflets are out to mining centres in the counties of Northumberland and Durham, and applications are coming in by every post for further supplies.

"The work begun by H. A. Dakers and carried on by R. Brown, James Veitch, C. E. Schroeder and the others is telling its tale now that we have an organisation capable of taking care of the propaganda.

"The landlord screech is not producing much effect here. It is only bringing down on the devoted head of the Land Union the ridicule of the daily papers. To oblige the poor uneducated landowner, who cannot fill up Form 4, the NORTHERN ECHO has put a barrister on to the job to educate him. Incidentally, I daresay the prime object of the Echo is to allay the fears of the builder and small houseowner, whom the Land Union would like to scare out of their wits.

"Synchronising with the opening work of the Northern Land Values League comes the publication of LAND VALUATION—a reply to the Land Union "Guide" by the United Committee. This timely publication is on sale at all stationers and at the League offices, 90, Pilgrim Street, Newcastle-on-Tyne. There is a big winter's work looming in the immediate future, and before many months the increased and extended efforts of the League are likely to have made a marked impression in the four Northern Counties of England."

MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, Manchester, wishes to draw special attention to the economic class meetings that are held in the League's office every Thursday evening at 7.30 p.m. Steps are being taken to make these meetings still more interesting than they have been in the past, and Manchester members and friends are invited to attend and to bring friends of both sexes.

In addition to those already announced in LAND VALUES, the following have been held:—

- Aug. 25.—Economic Class Meeting in Manchester League's Office.
- " 30.—County Forum, Manchester: Dr. P. McDougall.
- " 30.—Walter Street Croft, Harpurhey: D. Catterall, W. Norman, and A. H. Weller.
- Sept. 1.—Crossley's Works, Openshaw: Dinner-hour meeting, A. H. Weller.
- " 1.—Economic Class Meeting in Manchester League's Office.
- " 4.—Birchfields Park: D. Catterall, W. Norman, and A. H. Weller.
- " 6.—Conran Street Croft, Harpurhey: D. Catterall and A. H. Weller.
- " 8.—Economic Class Meeting in Manchester League's Office.
- " 11.—Philips Park: Dr. P. McDougall, H. De Pass, D. Catterall, and A. H. Weller.
- " 12.—Moss Lane East, Manchester: A. H. Weller.
- " 12.—West Salford League of Young Liberals: D. Catterall.
- " 13.—Conran Street Croft, Harpurhey: Dr. P. McDougall, J. Fielden, and A. H. Weller.
- " 15.—Economic Class Meeting in Manchester League's Office. Paper by G. F. Musson.
- " 18.—Alexandra Park: Wm. Noble, D. Catterall, W. Norman, and A. H. Weller.
- " 22.—Economic Class Meeting in Manchester League's Office.
- " 25.—Queen's Park: F. Skirrow and A. H. Weller.
- " 27.—Granville Liberal Club, Ashton-under-Lyne: J. Bagot.
- " 29.—Economic Class Meeting in Manchester League's Office.

Up to the time of going to press the following meetings have been arranged:—

- Oct. 2.—Alexandra Park, 3 p.m. Demonstration. F. Neilson, M.P., J. Bagot, and others.
- " 6, 13, 20, and 27.—Economic Class Meetings in Manchester League's Office.
- " 10.—Accrington L.Y.L.: "Rating and Social Reform," J. Bagot.

- Oct. 10.—Breadbury L.Y.L.: "Land Values as a basis for rating," A. H. Weller.
- " 16.—North Manchester L.P.: "Henry George," J. Bagot.
- " 19.—Leigh L.Y.L.: D. Catterall.
- " 19.—Old Trafford L.Y.L.: "Taxation of Land Values," A. H. Weller.
- " 21.—South Manchester L.Y.L.: "The Land Question," A. H. Weller.
- " 23.—Manchester Secular Society, Rusholme Road: "The Bible and the Land Question," A. H. Weller.
- " 23.—Queen's Park Parliament: J. Bagot.
- " 25.—Gorton Women's Co-operative Guild: A. H. Weller.
- " 27.—Failsworth L.Y.L.: Dr. P. McDougall.

At the invitation of the Manchester Liberal Federation, Mr. Adrian Lumley addressed a crowded meeting at the Memorial Hall on the afternoon of September 7th. Many property owners, solicitors and estate agents were present. Mr. L. W. Zimmerman presided and among those on the platform were Mr. H. Elverston, M.P. and Mr. William Barton, M.P. The meeting had been arranged with the idea of removing misconceptions with regard to the valuation and the valuation forms. Mr. Lumley's speech was on the lines of the one he delivered at Huddersfield on the previous day, which we report in detail under "Political and Economic Discussion," and he answered many questions. On the motion of one of the questioners he was accorded a hearty vote of thanks.

BOLTON.

A meeting, convened by the Bolton branch of the Young Liberal League, was held on September 5th in the Market Ground, Winterhey-lane, Mr. A. Boydell presided over a large attendance, and Mr. J. Battle was the chief speaker.

Mr. Battle gave an address on "Why wages are low," giving a clear exposition of how the solution of the land question would solve the wages question.

The Bolton Young Liberals are doing good work in the cause of land reform.

HUDDERSFIELD.

A meeting in which great interest was evinced, and which was largely attended by local business men, was held on September 6th at the Huddersfield Liberal Club, under the auspices of the Huddersfield Junior Liberal Association. The chair was occupied by Mr. C. H. Crowther, the chairman of the executive of the Liberal Association, and Mr. Adrian Lumley, the eminent valuer, who was Mr. Lloyd George's expert adviser in "The Budget" days, addressed the meeting on the valuation. Mr. Lumley's brilliant speech is reported under "Political and Economic Discussion" on another page. It was well received, and afterwards he answered many questions, the debate lasting till a late hour. Mr. Lumley was heartily thanked for his address, on the proposal of Mr. E. Chilton, seconded by Mr. Edward Parker, and supported by Mr. W. H. Hughes. The HUDDERSFIELD DAILY DEMOCRAT admirably reported the meeting.

NORTH-WEST LONDON.

MR. URE AT GLADSTONE PARK DEMONSTRATION.

A most successful and enthusiastic land demonstration was held at Gladstone Park, Dollis Hill, on September 24th. The arrangements were jointly made by a group of local Liberals, who make the taxation of land values their first plank, and the United Committee. The chief speaker was the Lord Advocate, the Rt. Hon. Alex. Ure, K.C., M.P.; Ald. P. W. Raffan, M.P., Mr. Joseph Fels, Mr. R. L. Outhwaite, and Mr. Harry de Pass also spoke. There were two platforms, and the respective chairmen were Mr. Percy A. Harris, L.C.C., and Mr. B. B. Evans, L.C.C., and among those present were Mr. Jas. McCulloch, Mr. W. H. Bailey, Mr. Wm. Hawkins, Mr. A. W. Madsen, Mr. C. J. Cawood, Mr. Robert C. Orr, and Mr. John Paul. In the course of a brilliant speech Mr. Ure said:—

It was wise and just to tax the value of land, because its value came from the presence of the community, from the needs of the community, and from the energy, the enterprise, and the expenditure of the community. The value of land did not come from anything which the owner did for it or spent

upon it, and this taxation was wise, just, and expedient, because men could not carry the land away and they could not conceal it.

For the first time in the history of this country we had the principle of land taxation embodied in the Budget. Those taxes had come to stay, and there was no one in that crowd, however young and healthy he might be, who would live to see the day when the land taxes would be repealed.

They would see the principle extended more widely than it was to-day, but they would never see their fellow-countrymen so foolish as to throw away a vast source of wealth, created by the community, and which ought to be dedicated to the needs of the community.

Land reformers were apt to dwell too much upon the taxation of land; he would rather emphasise his anxiety to relieve from taxation all buildings and improvements and all the labour of men's hands. His object was to lift off all taxation and rating from the product of men's industry, energy, and expenditure, and to lay all taxation and rating by and by on the value of the land alone.

He told them frankly there were no land reformers who would think it worth their while to have different valuation made if they were to stop merely at the collection of the Budget taxes. They were keen that the valuation should be made for a greater purpose still—in order that they might in time remove all rating and 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.

The result of all that would be that the land would be free, the great monopoly would be broken down and freer access would be given to God's earth to those who were able and willing to make the best of the land. Men would be encouraged henceforward to make a profitable use of their land, to spend money upon it in labour and material, and so the wealth of the whole community would be vastly increased.

The other speakers dwelt on the various phases of land, housing and labour. Mr. Ure was widely reported in the newspapers.

The resolution put simultaneously from both platforms and carried enthusiastically was as follows:—

That this Meeting observes with great satisfaction the Land Valuation at present proceeding under the Finance Act of 1909.

That it emphatically declares in favour of the abolition of all Food Taxes and urges upon the Government the immediate necessity of substituting for these Revenues, a National Tax on Land Values, empowering the Local Authorities to make their assessment for all Rating purposes on the New Valuation.

Further, this Meeting agrees that copies of this Resolution be forwarded to the Prime Minister and the Chancellor of the Exchequer.

SCOTTISH NOTES AND NEWS.

The recent decision of the Glasgow Corporation to use the surplus from the Tramway Department for the relief of rates has been the cause of a new Glasgow organisation being formed to carry on an educational campaign in opposition to this new scheme of Municipal finance. At a preliminary meeting held on Tuesday, 6th September, representatives attended from a large number of city associations and organisations interested in such matters. It was unanimously decided to open the campaign with a popular demonstration. This will take place in the City Hall on 30th September, after which meetings will be held in the various wards. Councillor Pratt is chairman of the new body, which has taken the name of the "Citizens' Committee," and Mr. Peter G. Ritchie, 103, West Regent Street, is acting as secretary. Mr. Alexr. Mackendrick and Mr. James Busby represent the Scottish League on the Executive Committee.

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

W. K. Brymer—Maryhill, Ardrossan, Kilwinning, Camelon, Stewarton, Kilmarnock, Ayr, Partick, College, Langside.
William Cassels—Langside, Springburn, Bishopbriggs.
John Gordon—Cathcart.
Graham Cassels—Maryhill, Partick, Springburn.
James Busby—Springburn, Bishopbriggs.

The GLASGOW HERALD of September 7th reported that a demonstration of Idrigil and other crofters on the Congested Districts Board's estate of Kilmuir was held on September 6th on the historic Beallach, a hill overlooking Uig and Idrigil, where Henry George made his great speech 25 years ago advocating land values taxation. Resolutions were passed in favour of the Scottish Small Holders Bill.

Arrangements have been completed for the Lord Advocate's meetings as follows:—Crieff, September 27th; Camlachie, Glasgow, September 29th; Bo'ness, October 3rd; Hamilton, October 6th; Ayr and Irvine, October 7th; Lochgilphead and Tarbert, October 11th; Campbeltown, October 12th; Langside, October 14th. Next month he goes to England to conduct a campaign.

Under the joint auspices of the Scottish Liberal Association, the Glasgow Liberal Council, and the United Committee, a meeting will be held in St. Andrew's Hall, Glasgow, on October 13th. Ex-Bailie Peter Burt, J.P., will be in the chair and the Lord Advocate, the Rt. Hon. Alexander Ure, K.C., M.P., will speak on "The Lords' Veto," "The Relation of Land Values to Free Trade," "Housing and Unemployment." Reserved seat tickets (gentlemen) may be had on application to the offices of the Liberal Association at 7, West George Street, Glasgow, price 2s. 6d. and 1s. each.

Mr. Josiah C. Wedgwood, M.P., is to address a series of meetings in Glasgow and district from the 1st till the 8th November. The meetings commence in Blackfriars and Hutchison on November 1st, with Mr. G. N. Barnes, M.P., the member, in the chair; Maryhill (Partick Division) on the 2nd; Ayr on the 3rd; Langside (East Renfrew) on the 4th; a social meeting with members and friends of the Scottish League on Saturday 5th; Camlachie on the 7th; and Partick on the 8th November. This is Mr. Wedgwood's first campaign to the West of Scotland, where he is well known by name as an ardent Social Reformer, and disciple of Henry George. Mrs. Wedgwood, who accompanies Mr. Wedgwood, will also address one or two meetings of Women Liberal Associations.

A joint meeting of the Executives of the Inverness Burgh and County Associations was held in the Y.M.C.A. rooms on Saturday evening, 3rd September, at 8. There was a full attendance. Sir Henry Munro presided, and was supported on the platform by ex-Bailie Burt, Glasgow, and Mr. James Busby representing the Scottish League for the Taxation of Land Values; Dr. Bruce, president of the Forres Liberal Association; Mr. Murdo Mackenzie, J.P., Forres; Mr. Duncan Mactavish, president of the County Liberal Association; Mr. Donald Noble, secretary of the Burgh Liberal Association; ex-Provost Ross, Inverness; Councillor Murray, Mr. Joseph Macleod, Liberal organising secretary, Inverness; Mr. William Webster, secretary Scottish Liberal Association, Glasgow; Mr. Waddell (Glasgow), and others.

The Chairman, in opening the proceedings, said he begged to extend to Bailie Burt and Mr. Busby the hearty greetings of the joint Associations. They were all pleased to see such stalwarts in their midst. The business before the meeting was to confer with these gentlemen as to the advisability of the proposed campaign in the Highlands on the Land Question, and to consider as to the proposal to form a Highland Branch of the United Committee for the Taxation of Land Values under the auspices of the United Committee. Dr. James Dundas White, LL.D., M.P., would address a campaign of meetings in the Highlands.

Mr. Burt then addressed the meeting, pointing out the importance of united effort in the cause which he knew they all had so much at heart. Mr. Busby followed and explained the objects of the League.

Mr. Joseph Macleod, Liberal organiser, explained the proposals they had in view, and read apologies from the various Liberal Associations and party leaders in the Highlands, all of whom offered hearty support to the proposal of a course of meetings to be addressed by Dr. Dundas White.

Dr. Bruce, president of the Forres Liberal Association, then delivered a stirring speech, as did Mr. Murdo Mackenzie, Mr. Duncan Mactavish, ex-Provost Ross, Dr. Hunter and others.

It was ultimately unanimously agreed to appoint a committee to form a branch of the Land Values League in the Highlands. Mr. Kenneth Mackenzie was appointed secretary, Mr. Duncan Mactavish president, along with 20 others, including Sir Henry Munro, Dr. Bruce (Forres), Mr. Murdo Mackenzie (Forres), Mr. Isaac Mackenzie, Mr. Donald Noble, and Mr. McDonald.

It was further agreed to organise a Conference representative of the Highlands on the dual question of the Small Holders Bill and the Taxation of Land Values, to be held at Inverness, at which the new Organisation would be formally inaugurated. It was suggested that the date of this conference should be the conclusion of Dr. Dundas White, M.P.'s campaign in the Highlands, which commences on October 20th, and ends on November 10th. The campaign will occupy some 18 days, and

extend from Oban to Stornoway, during which Dr. White will address some 30 meetings, as follows:—

- October 20.—Oban.
 " 21.—Fort William.
 " 22.—Newtonmore at 6 p.m.
 " 22.—Kingussie at 8 p.m.
 " 24.—Boat of Garten at 5 p.m.
 " 24.—Dulnan Bridge at 7 p.m.
 " 24.—Nethy Bridge at 8.30 p.m.
 " 25.—Forres at 8 p.m.
 " 26.—Nairn at 8 p.m.
 " 27.—Croy at 8 p.m. (This will include Petty, Ardersier, and Cawdor.)
 " 28.—Elgin at 8 p.m.
 " 29.—Thurso at 8 p.m.
 " 31.—Wick at 8 p.m.
 November 1.—Helmsdale at 6 p.m.
 " 1.—Brora at 8.30 p.m.
 " 2.—Golspie at 6 p.m.
 " 2.—Dornoch at 8.15 p.m.
 " 3.—Portmahomack at 6 p.m. (Inclusive of Fearn).
 " 3.—Tain at 8.30 p.m.
 " 4.—Alness at 6 p.m.
 " 4.—Invergordon at 8.15 p.m.
 " 5.—Muir of Ord at 6 p.m.
 " 5.—Dingwall at 8.15 p.m.
 " 7.—Dunvegan.
 " 8.—Portree at 8.15 p.m.
 " 9.—Broadford.
 " 10.—Stornoway.

A hearty vote of thanks to the visitors and to Sir Henry for his conduct in the chair, brought a very harmonious and enthusiastic meeting to a close.

The Glasgow EVENING TIMES of September 7th, remarks:—

It may be of interest to note, seeing that the Swedish delegates were in Glasgow the other day, that Sweden boasts a political organisation somewhat similar in character to the Association for the Taxation of Land Values in this country. It is known as the Economic Freedom League, and there is to be a conference at Stockholm this month. The character of the League is indicated by the questions that are to be discussed. Among those there may be noted "Henry George and the Land Question in Denmark," "Justice and Charity," "Land Question in Sweden," etc. Norway, Finland, and Denmark will be represented at the conference.

Councillor Alston of the Glasgow Corporation has given notice of the following resolution:—

That, having regard to the facts—

(1) That the principle of the taxation of land values had been consistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation; and

(2) That the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation, following out their recognised policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban, and town councils—to impose and levy on the new valuation an increment duty for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act 1910.

The distribution of the leaflets by the United Committee is beginning to create some stir and enthusiasm this side of the border. THE GLASGOW HERALD, September 17th, 1910, reported that:—

The United Committee for the Taxation of Land Values is at present engaged in publishing and distributing over 300,000,000 leaflets dealing with the Taxation of Land Values in all its aspects. The committee appeal for support for this effort, believing it to be the most certain and satisfactory reply to the Land Union and all other pro-landlord organisations.

In Glasgow Mr. Robert Shanks organised a band of workers in the Camlachie Division, where the distribution has been practically carried out. Another band of earnest young men

are engaged in the work in the Central Division and at Maryhill and Polmadie.

"LAND VALUATION: A REPLY TO THE LAND UNION 'GUIDE'" has been well taken up by the Newsagents' trade in the West of Scotland, and is now on sale at all the principal stations, bookstalls, and principal booksellers' shops.

Joseph Leggett of San Francisco in sending his annual subscription to the Scottish League says:—

"To say that the work of your League still meets with my approval would very inadequately express my sentiments. In a letter I received from my friend, Tom L. Johnson after his return from your side of the Atlantic he said: 'I had a great trip abroad. The Glasgow bunch deserve a very high place in the world movement for the Single Tax. The Scotch are truly a great people.' Mr. Johnson and I agree on a great many points, but on none more thoroughly than on those stated in this quotation. I wish you all abundant success in the grand work in which you have accomplished so much in the past and pray that your future may be as your past and much more abundant."

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been held during the past month, in addition to that announced in September LAND VALUES:—

- Sep. 12.—Keighley, Sun Street School: W. Thomson.
 " 17.—The Clock, Thornton Heath: A. W. Madsen.
 " 19.—"The Delphian Coterie," Cannon Street Hotel: F. Verinder (reply to Crofton Black, jun., of the "Land Union").
 " 24.—Southfields Station: A. W. Madsen.
 " 25.—Buckhold Road, Wandsworth: A. W. Madsen.
 " 26.—Huddersfield Junior Liberal Association: F. Skirrow.
 " 28.—Poplar Labour League: F. Verinder, "Taxation of Land Values."
 " 29.—Tottenham Women's Liberal Association: F. Verinder, "Women's Interest in the Land Question."

The paper read by the General Secretary at the Antwerp International Free Trade Congress has now been issued as a penny pamphlet, under the title of "Free Trade and Land Values." Members are asked to do all they can to bring this new pamphlet under the notice of Free Traders, and to promote its sale at Free Trade meetings. Copies have been sent to all the members of the Cobden Club and of the Eighty Club. The pamphlet is on sale at Messrs. W. H. Smith & Sons' bookshops and railway bookstalls.

The General Secretary is attending the Manchester Conference on Taxation of Land Values as delegate for the League. The Antwerp paper is set down for discussion on Saturday, October 1st. The Hon. Treasurer and General Secretary have been appointed delegates to the Conference on Unemployment, promoted by the I.L.P., on October 7th and 8th. The Conference is to be held at the Memorial Hall, Farringdon Street.

The annual Henry George dinner will this year be held in Manchester, in connection with the Conference. Many of those who usually come to London for this celebration will be attending the Conference. The League has been doing everything possible to ensure a good attendance at the Manchester dinner, and the Executive has decided that its success will best be promoted by not holding a dinner in London this year.

At the request of the Executive, Mr. Verinder will open a discussion, on the lines of his Antwerp paper, at the Essex Hall on Monday, October 24th (see below). This meeting should be specially useful to Free Traders who are not yet convinced of the importance of the Taxation of Land Values.

Mr. H. G. Chancellor, M.P., President of the League, has been compelled to refuse many invitations to speak at meetings, owing to serious illness, which has necessitated two operations. The latest news of Mr. Chancellor is quite good, but he will not be able to return to full work for some time to come.

Many public libraries now find a place in their reading rooms for LAND VALUES. Members will do the cause a service by inquiring at their local Free Libraries whether LAND VALUES is on the list of papers taken. If a promise to make it available to readers can be obtained, the League will post a copy each

month, immediately on publication, to any Public Library. The best way of securing this is for some local ratepayer to show his interest in the paper.

The League's Lecture Circular for the Season 1910-11 has now been posted to over 5,000 organisations in England and Wales. Lectures are offered, on easy terms, to any society that can promise an audience, irrespective of politics. Many replies have already been received, and they come from almost every kind of organisation, including many that are connected with churches. It is hoped that some of the Conservative clubs may accept the League's offer to send a speaker to open a discussion. Invitations would be specially welcomed from the Educational Committees of Co-operative Societies and from Trade Unions. The General Secretary once more asks the help of members in his efforts to compile a complete list of all the clubs and societies, political or other, which arrange lectures during the winter months.

OCTOBER MEETINGS.

- Tues. 4.—Mitcham Women's Liberal Association, 3, The Parade, London Road: Fredk. Verinder, "Woman's Interest in the Land Question," 3.30 p.m.
- Thur. 6.—West Marylebone: A. W. Madsen.
- Fri. 7.—Dorking Liberal Association: Mrs. E. R. Pease and Fredk. Verinder.
- Sun. 9.—People's Hall, Goodson Road, Willesden: Fredk. Verinder, "My Neighbour's Landmark," 3.15 p.m.
- Mon. 10.—Sunderstead: A. W. Madsen.
- Wed. 12.—Sunderstead: C. J. Cawood.
- Wed. 12.—Whitechurch, Hants: A. W. Madsen.
- Thur. 13.—Moreton Street, Pimlico: A. W. Madsen.
- Fri. 14.—Keighley Liberal Club: Councillor C. H. Smithson.
- Sat. 15.—Grays Co-operative Society, Assembly Room, Grays: Fredk. Verinder, "Land, Taxation and Co-operation," 7.45 p.m.
- Sun. 16.—Ruskin Hall, Akerman Road, Brixton (corner of Loughborough Road): A. W. Madsen.
- Mon. 17.—"Thoughts for Thinking Men," St. Philip's Mission, Balaam Street, Plaistow: Fredk. Verinder, "Free Trade and Land Values," 8 p.m.
- Mon. 17.—Gray's Liberal Association: A. W. Madsen.
- Tues. 18.—North Kensington League of Young Liberals, 92, Ladbroke Grove: Lewis H. Berens, "Taxation of Land Values," 8 p.m.
- Wed. 19.—Ilkeston Division Liberal Association: Fredk. Verinder.
- Thur. 20.—Dulwich League of Young Liberals, Adys Road Schools: Fredk. Verinder, "Taxation of Land Values," 8 p.m.
- Thur. 20.—West Marylebone: C. J. Cawood.
- Sun. 23.—St. John's Theological Hostel, Vartry Road, Stamford Hill: Fredk. Verinder (students' meeting).
- Mon. 24.—Public Discussion at Essex (Large) Hall, Essex Street, Strand: to be opened by Fredk. Verinder on "The Relation of Taxation of Land Values to Free Trade," 8 p.m. (Central Council of the League meets in Committee Room of Essex Hall at 7.30).
- Wed. 26.—Brixton Liberal Association, 188, Brixton Road: Fredk. Verinder, "Taxation of Land Values," 8.30.
- Thur. 27.—West Marylebone: A. W. Madsen.
- Thur. 27.—West Marylebone: A. W. Madsen.
- Fri. 28.—West St. Pancras Liberal and Radical Association: Fredk. Verinder, "Taxation of Land Values."
- Mon. 31.—Gray's Liberal Association: A. W. Madsen.

LITERATURE.

LEAFLET DISTRIBUTION.

Our work is going on steadily, and 500,000 sets have been distributed. We have got to work in over 50 constituencies. Orders keep pouring in, and we have over 100,000 sets on order at the present time. Everywhere—in town and country—in Liberal or Conservative division—our literature is well received by all classes. A Liberal agent writes as follows: "I gladly welcome the leaflets, as we want same badly, on account of the gross misrepresentation being made everywhere now upon the Taxation of Land Values. I will and can guarantee a systematic 'house to house' distribution. I shall be pleased to become a subscriber to LAND VALUES."

A NEW PAMPHLET—"FREE TRADE AND LAND VALUES."

Under the above title the Land Values Publication Department has just issued in pamphlet form (1d.) the admirable and con-

vincing paper read at the recent International Free Trade Congress, held at Antwerp from August 9th to 12th, by the General Secretary of the English League, Mr. Frederick Verinder, as representing and on behalf of the United Committee for the Taxation of Land Values. The paper, as well as its author's strong and suitable speech commending it to the attention of the Congress, made a great impression on both friends and opponents, and in its new garb will we are sure be welcomed by our active supporters, and be found invaluable for propaganda purposes at the present stage of our movement.

In a characteristically clear and practical manner Mr. Verinder demonstrates beyond dispute that Land Values Taxation is a necessary condition if the accepted policy of Free Trade is to be maintained and completed. He boldly warns the ordinary British Free Trader that: "Merely defensive tactics will not long avail against the assaults of the persistent, wealthy, and selfish interests which look to make their profit from the re-establishment of Protection." As he wisely points out, "the abolition of Protection, which we in Great Britain achieved two generations ago, is not the same thing as the establishment of Free Trade." For, again to use our author's words, "The problem which an aggressive Free Trade policy has to face is: Given the abolition of all those taxes which hinder the free exchange of goods between our own and other countries, and which impose burdens upon the materials and processes and the results of industry at home, how is a Free Trade Finance Minister to replace the revenue which he is thus called upon to sacrifice?" Our readers will have no doubt as to the one and only answer to this practical problem.—L. H. B.

COLONIAL AND FOREIGN.

AUSTRALIA.

THE LAND TAX ASSESSMENT BILL.

THE BRITISH AUSTRALASIAN of September 15th gives a synopsis of the most important provisions of the Australian Commonwealth Land Tax Assessment Bill, which has passed its first reading in the House of Representatives. In view of the agitation that is being directed against the Finance Act passed in April last by the British Parliament, we have no hesitation in reproducing the synopsis as it appears in the AUSTRALASIAN:—

WHO PAYS THE TAX.

10.—(1) Land tax shall be payable by the owner of land upon the taxable value of all the land owned by him and not exempt from taxation under this Act.

(2) The taxable value of all the land owned by a person is—(a) In the case of an absentee, the total sum of the unimproved value of all the land.

(b) In the case of an owner not being an absentee, the balance of the total sum of the unimproved value of all the land, after deducting the sum of five thousand pounds.

DEFINITION OF ABSENTEE.

(3) In this Act, unless the contrary intention appears, "absentee" means a person who resides out of Australia, and includes

(a) A person who is absent from Australia at the date when the ownership of his land for the purposes of this Act is determined, or who has been absent from Australia during more than half of the period of twelve months immediately preceding that date, unless he satisfies the Commissioner that he resides in Australia; and

(b) A company formed outside Australia; and

(c) A company of which more than two-fifths of the shares are held by absentees.

ADMINISTRATION.

The general administration of the Act is to be placed subject to the control of the Minister in the hands of a Commissioner of Taxes, who can delegate his powers to Deputy-Commissioners.

LANDOWNERS' VALUATIONS AND RETURNS.

14.—(1) For the purposes of the assessment and levy of land tax, every taxpayer shall in each financial year, in the prescribed manner and within the prescribed time, furnish returns setting forth a full and complete statement of all land owned by him at noon on the thirtieth day of June then last past, and of the improved value and unimproved value of every parcel thereof, with such other particulars as are prescribed.

(2) In addition to the returns specified in the last preceding sub-section, every person, whether a taxpayer or not, shall, as and when required by the Commissioner, make such further or other returns as the Commissioner requires for the purposes of this Act.

COMMISSIONER MAY ASSESS.

16.—(1) The Commissioner may, if, as, and when he thinks fit, make or cause to be made valuations of any land.

When a taxpayer makes default in furnishing a return, or the Commissioner is not satisfied with a return made, the latter may assess the land, and the tax is levied on the assessment subject to appeal.

NO MORTGAGE DEDUCTION.

(27) No deduction from the unimproved value of any land shall be allowed in respect of any mortgage to which land is subject, or in respect of any unpaid purchase money, and a mortgagor shall be assessed and liable for land tax as if he were the owner of an unencumbered estate.

LAND OWNED BY COMPANIES.

(1) All land owned by a company shall be deemed (though not to the exclusion of the liability of the company or of other persons) to be owned by the shareholders of the company as joint owners, in the proportions of their interest in the paid-up capital of the company.

APPEALS.

(40) Any taxpayer may within the prescribed time appeal to a Justice of the High Court against any assessment by the Commissioner in respect to his land.

ACQUISITION OF UNDERVALUED LAND.

(44) For the protection of the revenue against the undervaluation of land, if the Commissioner is of opinion that the owner of any land has, in a return furnished under this Act, understated the unimproved value of the land, the following provisions shall apply:—

(a) The Commissioner may apply to the High Court for a declaration that the Commonwealth is entitled to acquire land under this Act.

(b) The application shall be heard by a Justice of the High Court, whose decision shall be final and without appeal, and the owner of the land shall be entitled to be heard.

(c) If the Justice

(i.) Is satisfied that the owner has understated the unimproved value of the land; and

(ii.) Is not satisfied that the undervaluation was not made wilfully with a view to evading taxation, he shall make the declaration applied for.

(d) Thereupon the Governor-General may acquire the land on behalf of the Commonwealth, and for that purpose may, within a reasonable time, by proclamation declare that the land is vested in the Commonwealth, but subject to all leases, mortgages, and other charges affecting the land.

Subsections of this section provide that the owner shall be entitled to compensation for this land upon the basis of the improved value obtained by adding the fair value of the improvements to the unimproved value stated in the return. The Commonwealth may then offer the land to the State in which it is situated at the sum payable to the owner, or if the State does not require the land the Commonwealth may use the land for public purpose or dispose of it.

DRASTIC PENALTIES.

The following drastic penalties for undervaluation or evasion are also to be imposed:—

65.—(1) Any person who, with intent to defraud, in any return understates the unimproved value of any land, shall be guilty of an offence.

Penalty: Five hundred pounds, and, in addition, an amount equal to treble the amount of tax which would have been evaded if the value stated in the return had been accepted as the unimproved value of the land.

(2) Where the value stated in the return is less, by 25 per centum, or more, than the value assessed by the Commissioner, the value shall be deemed to have been understated with intent to defraud until the contrary is proved.

(66) Any person who, by any wilful act, default, or neglect, or by any fraud, art, or contrivance whatever, evades or attempts to evade assessment or taxation, shall be guilty of an offence.

Penalty: Five hundred pounds, and in addition thereto an amount equal to treble the amount of the tax or assessment payment whereof he has evaded or attempted to evade.

THE PENALTY OF CONFISCATION.

67.—(1) Where any taxpayer is convicted of an offence under either of the two preceding sections of which fraud or intent to defraud is an element in relation to any land or interest owned by him, the Commissioner may recommend to the Governor-General that the land or interest, or any part thereof, be forfeited to the Commonwealth.

(2) Thereupon the Governor-General may, by proclamation, declare that the land or interest of the taxpayer, or any part thereof, is forfeited to the Commonwealth.

AIDING AND ABETTING.

(69) Whoever aids, abets, counsels, or procures, or by act or omission is in any way directly or indirectly knowingly concerned in the commission of any offence under this Act, shall be deemed to have committed that offence, and shall be punishable accordingly.

CONTRACTS TO EVADE TAX.

(59) Every contract, agreement, or arrangement made or entered into in writing or verbally shall so far as it has or purports to have the purpose or effect of in any way directly or indirectly

(a) Altering the incidence of any land tax; or

(b) Relieving any person from liability to pay any land tax or make any return; or

(c) Defeating, evading, or avoiding any duty or liability imposed on any person by this Act; or

(d) Preventing the operation of this Act in any respect be absolutely void, but without prejudice to its validity in any other respect or for any other purpose.

NEW ZEALAND.

A Reuter message from Wellington, dated September 8th, states that Sir Joseph Ward, the Prime Minister, has introduced a Bill to extend the existing methods of acquiring and occupying Crown lands. A provision is included authorising the Crown to lease private lands voluntarily or compulsorily for the purpose of sub-letting small areas. Only large unimproved estates of the value of £40,000 and upwards will be so taken. A reduction is made in the area of lands which may be acquired by Crown tenants. The leasehold tenure is preserved in all land under the Land for Settlement Act, and in National Endowment lands set aside to endow old age pensions and education. The option of freehold is given on all other Crown lands.

NEW SOUTH WALES LAND SETTLEMENT.

The TIMES of July 26th had a long article from a Sydney correspondent on the Government policy in New South Wales. "The land settlement proposals," said the correspondent, "are the cream of the Premier's speech as the merest enumeration will show. To widen the area of settlement the Premier proposes: (a) to open up as soon as possible two large districts still owned by the State—Pilliga 'Scrub' and the land west of Wyalong, about four million acres in all; (b) to continue the policy of resumption by purchase, enlarging it by allowing the State Savings Bank to buy up estates on behalf of would-be settlers of the right sort."

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AGENTS WANTED.—EXCELLENT PROSPECTS.

BRITISH COLUMBIA.

THE SINGLE TAX IN VANCOUVER.

Much attention is being attracted in Canada and the United States to Vancouver, British Columbia. Some years ago that city exempted buildings, by 50 per cent. of their value, from taxation. This experiment met with success, and later the building exemption was raised to 75 per cent. On March 2nd, 1910, the Vancouver City Council totally abolished all taxation on improvements, and to-day is raising all revenue from land value alone.

The result has been eminently satisfactory, and the following extracts bearing on the situation are worthy of perusal.

The first is from a letter in the BRITISH WEEKLY of 8th September, from the Rev. Professor Anderson Scott, M.A. (Camb.), who is in Vancouver:—

There are nearly a thousand motor-cars in Vancouver, and probably not a score of private chauffeurs. That gives a measure both of the abundance of money and the scarcity of labour. The labour offices are advertising for labourers at a wage of ten shillings per day; and skilled workers in many trades can get more. But it is the handworker and the navvy for whom there is demand. The man with the black coat and the soft hands has no more openings and no better pay (the difference in the cost of living being taken into account) than in the Old Country.

If one were to ask some of the leaders of local politics what were the further causes of its prosperity, they would at once refer to the "single tax" and the principle of taxing unearned increment on land. Vancouver has been working with these partially for the last fifteen years, and now has adopted them without reserve. All the municipal services, and they are more numerous and better performed than in many English towns, are supported by the proceeds of a tax which is called "single" because it is a tax on land alone, not on the land and buildings. And the land is re-assessed at short intervals, so that the community loses little time in drawing its share of the enhanced value which, according to the theory, is largely due to the growth and energy of the community itself. Other towns have adopted the system wholly or in part. Prince Rupert, the destined terminus of the Grand Trunk Pacific, has adopted it from the beginning. But none of the others approaches Vancouver in importance; none is more satisfied with its success. The tax is at the rate of twenty-two mills, which works out at about sixpence in the pound on the capital value of the land. The system is attracting attention and enquiry from economists and municipal governments all over the continent. The official reply to all enquiries is that the "Vancouver experiment," which, indeed, may no longer be regarded as an experiment at all, has resulted in such a rapid upbuilding of the city that no one, not even the extensive landowner, has any desire to return to the former non-progressive scheme of taxation. The benefit to the city is seen in part in the determination of the owners of land to put it to the best possible use. Undeterred by the fear that the capital cost of improvements will become the basis of future assessment, they build with a new freedom; they readily "scrap" old buildings, and already much of the old property in the heart of the city has been replaced by structures of a very different kind. On the other hand, those who are not prepared to make economic use of their sites are discouraged from "holding them up." Urban land that is unproductive to the community soon becomes too expensive for the owner to keep. In some directions the system works inequitably. Churches and charitable institutions situated in industrial districts may find their sites assessed on industrial values when they have no corresponding opportunity of increasing their revenue. If they are not to be driven from such districts, some modification in their favour will be required. But while it is difficult to apportion the credit for Vancouver's prosperity among the various contributing causes, the voice of the local authorities would claim a large share for the "single tax."

Then from the PORTLAND (OREGON) LABOUR PRESS:—

Now comes the consequences. Vancouver has in seven months done more building than in the year previously. It has made the Canadian Pacific agree to improve its waterfront with one of the most magnificent quay and wharf systems on the continent. It has compelled the adjoining suburbs to swing into line for a greater Vancouver, and they will go to the next Parliament for a charter allowing entire exemption of improvements, the recall and the initiative.

Victoria, the rival city, is eagerly after the same kind of a tax system. To retain her large business houses she must promise the same exemptions as Vancouver. To secure more invest-

ments and improvements and more workers and home builders she must assure them that from a little careless oversight there are still some taxes levied on improvements, but that next year they will be entirely done away with. Most assuredly!

And from the SPOKANE (WASHINGTON) HERALD:—

The Mayor and other officers of the Vancouver Government report that exemption from taxation of improvements is proving an attractive feature to manufacturers. The idea of total exemption from taxation on factories, machinery, &c., is regarded as better than a bonus, and industry is being drawn to the city. The Mayor reports that those in the community opposed to the Henry George idea are very few, so few as to be inconsequential.

The Mayor and officers interested in the report maintained that taxation on land values was adjusted to a nicety and without friction. The Council concluded that to tax improvements is to tax and discourage industry. In answer to the argument that an office building, being a revenue producer, should not escape taxation while a vacant lot next to it bore the burden, it was said that the proximity of the office building increased the value of the land next to it, whereas the tax on the land discouraged speculative values and the holding of vacant lots. The result was more buildings and a reduction of rents.

SOUTH AFRICA.

LABOUR PARTY'S MANIFESTO.

We have received from a correspondent a copy of the South African Labour Party's (Durban Branch) Manifesto to the electors at the election of members for the Union Parliament just concluded. Under the heading "Taxation" it says:—"This should bear equally so as to give no man an advantage, or put any at a disadvantage, as compared with others. Hence all taxes upon labour, the products of labour, and the earnings of labour, should be gradually abolished, thus leaving sacred to the individual all that belongs to the individual, and taking for revenue purposes that which belongs to the community, viz., the value that attaches to land by the growth of the community. This is our ultimate aim." Under "Labour" the manifesto proceeds:—"As land is the mother of all wealth and labour is the father, we advocate the abolition of land monopoly by the aforesaid principles of taxation, thus, by freeing the natural opportunity, creating conditions which will attract a free white population; also, we advocate the prohibition of the importation of contract labour, white or coloured, a general Workmen's Compensation Act, State Insurance, and old age pensions, general eight hours' day or a 48 hours' week, proper safeguards for the health of workers in mines and factories, prohibition of Sunday labour where practicable."

DENMARK.

ANNUAL MEETING OF THE DANISH HENRY GEORGE SOCIETY.

The Danish Henry George Society held their Annual Meeting at Odense on Sunday, 11th September, 1910. It was attended by 150 representatives, the largest number that has yet been present at any annual meeting of the Society. Mr. Brande, the chairman, reported that the Society now had 2299 members and 51 centres; during the year 109 members had joined, and four new centres had been established.

A Committee of 15 members was appointed as follows:—Drs. Villads Christensen and C. N. Starcke, Messrs. A. Bennike, S. Berthelsen, K. Bjerring, P. Ellekjaer, H. Hansen, J. Jensen, J. E. Lange, K. Laursen, K. J. Möller, Chr. Olsen, F. Rasmussen, A. Vedel and Miss Dr. R. Petersen. Mr. and Mrs. J. L. Bjørner were appointed Secretaries of the Society and of the Committee. The Committee was empowered to administer the Fels Fund, and direct the work in connection with it. Further to issue a paper for the Society under the editorship of Mr. K. J. Möller, to be sent to members along with the journal RET.

HENRY GEORGE CELEBRATION AT THE Langeland HIGH SCHOOL.

After the meeting of the Society at Odense, a two days' Henry George Convention was held at the Langeland High School, on the 12th and 13th September, with Mr. Tange as president. Addresses were delivered by Dr. Starcke on Free Trade and the Land Question; by Mr. P. Ellekjaer on Agriculture and the Taxation of Land Values; by Mr. P. Larsen, Oelstykke, on the Henry George Movement abroad; Mr. Bennike on Sir George

Grey, Mr. Brande on Interest, Mr. Vedel on English Politics, and Jacob E. Lange on the Henry George Movement in Denmark.

At the close of the proceedings a resolution was passed declaring the community's right to the land values created by the community, advocating the Taxation of Land Values, and urging as a first step the careful carrying out of the trial valuation passed in the last session of Parliament.

Addresses were sent to the Women's Associations, and the Temperance and Peace Organisations, asking their co-operation in the work of the Society.

Both the Society's meeting and the proceedings of the Convention were well reported. The local paper had 12 columns of matter, and upwards of 50 papers had reports, among them all the Copenhagen papers except *SOCIALDEMOKRATEN*.

SWEDEN.

THE WORK OF THE ECONOMIC FREEDOM LEAGUE.

By JOHAN HANSSON.

The ideas of Henry George have been known in Sweden since the middle of the "eighties." At that time "Progress and Poverty" was published, and also "Social Problems." Some few years later "Protection or Free Trade" was translated. The books do not seem, however, to have attracted very much attention. Some few people were trying to do something for the new thoughts, but they soon got tired. When at the end of 1904, I began to interest people in the taxation of Land Values, I did not know about any other friends of the reform. I wrote newspaper articles regularly, and also some pamphlets. About 1906 some small Land Reform societies came into being. Through the influence of an opportunist politician some of them from the very start began on wrong lines, merely on lines represented by the German Land Reform Association.

Of course I could not in such cases take a large interest in their work. They gradually died out.

Last year the Economic Freedom League was started on Radical anti-monopolistic lines with the taxation of Land Values and abolition of direct and indirect taxation upon labour products as its chief aim.

Although illness has prevented me from putting all my power into the work as President of the League, public attention has been directed to a considerable extent to our efforts.

Here is shortly put what we have been doing:—

We have published:—

1. A pamphlet about Land Values Taxation in New Zealand, 32 pages (2,000 copies).
2. An outline of Social Economics by Jakob E. Lange, of Denmark, 180 pages (2,000 copies).
3. An outline of the principles of justice, by Dr. Severin Christensen, 68 pages (2,000 copies).
4. Five leaflets, 4 pages each (together 25,000 copies).
5. The publication of our periodical, "Budkarlen," in all 13 numbers, 16 and 27 pages each (each edition from 1,000 to 2,500).
6. Six different circulars to various organisations, asking them to co-operate with us (Trade Unions, Temperance and Co-operative Societies); several thousand copies.
7. Twelve lectures printed as manuscripts, with rules for the lecturers and information about literature on different subjects; altogether about 4,500 copies.
8. Bought up the remainder of the edition of Henry George's "The Condition of Labour" (2,700 copies), translated by Johan Hansson. Price reduced 40 per cent.
9. Bought up unsold copies of three pamphlets by Johan Hansson; together about 1,500 copies. Price reduced 50 per cent.
10. Regular newspaper articles and news to some 30 papers in all parts of the country; at the beginning published every month, now issued oftener.
11. Special articles written chiefly by Johan Hansson in different papers.
12. The lecture campaign will be further developed. Lectures have been held by several persons, but it has not been possible to get any figures of the numbers used. The printed lectures have been read at a considerable amount of meetings, especially in temperance societies.
13. On the basis of the printed lectures we were last spring beginning to organise courses in Social Ethics and Economic Reform. They were successful. It was possible to get the people to attend meeting after meeting until the whole programme was gone through (12 lectures). Every evening there was an opportunity given for questions and discussion.
14. A big Convention lasting three days was held at Stockholm September 16th—18th.

PROSPECT OF FUTURE WORK.

1. There is in course of publication a new edition of Henry George's: "Protection or Free Trade."

2. A small book by Dr. Franz Oppenheimer, about the relation between Landlordism and Capitalism.

3. A book about Wages and Land, by Johan Hansson.

4. A Land Value Catalogue.

5. Several new lectures and leaflets.

6. In the autumn and winter several lecturers will, we hope, be continually occupied.

7. Preparations are made for courses of lectures in many places.

The Conservative Press is attacking us in every possible way. They see in our League and our work a foe and a danger. Nearly every day something is appearing in this Press against us, and it is interesting to see that the Press on the other side, on its own initiative, is beginning to defend our cause. In last Parliament a tax "reform" was carried by the Conservative Government, which was a step back. The pressure of work in Parliament prevented the more progressive elements from seeing the real nature of what was done. We protested strongly, and we are still protesting, with the effect that several of the papers and leading politicians are beginning to see that they were wrong. We have got much discussion about Land Values Taxation because of this incident. With regard to legislation, we are now struggling for valuation of land and Land Values Taxation for municipal purposes. A third aim is tariff reduction, for which we have most of the progressive forces on our side.

FRANCE.

INTERNATIONAL UNEMPLOYMENT CONGRESS.

The International Conference on Unemployment held in Paris last month was attended by Mr. Fels and Mr. Lester as representing the United Committee for the Taxation of Land Values. The Conference was opened by Monsieur Léon Bourgeois, the Minister of Finance, and was attended by representatives of various organisations from all parts of the world.

Statistics, Labour Exchanges, and Insurance against Unemployment were the subjects discussed, so that from the point of view of those eager to define the cause and show the cure the sittings gave but small satisfaction.

Mr. Joseph Fels, in his usual trenchant way, took every opportunity allowed him of making this clear, and from time to time his bombshells disturbed the calmness of the deliberations. He expressed the view that registration offices only raised those who had fallen into unemployment, instead of preventing the fall. The Labour Exchanges did not create work; in England they had only moved the unemployed to other places, thus throwing other men out of work. "There is not enough employment for all the workers," he declared, "it is not, therefore, lack of apprenticeship which leads to unemployment. The rivalry of nations hinders reciprocity in the matter of finding work. The land question is at the bottom of unemployment." He was opposed to any scheme of insurance against unemployment. They first created unemployed and then insured the victim.

The Hon. A. Kirkpatrick, Agent-General in London for South Australia, agreed that the land monopoly was the cause of unemployment; even in Australia there was unemployment, but preventive measures had been taken, including a progressive land tax.

FORMATION OF SINGLE-TAX LEAGUE.

An interesting incident of the visit was the formation of a French Single Tax League. Monsieur George Darien, of 40, Rue Taine, Paris, has for some time been taking steps in this direction, and took the opportunity of Mr. Fels's visit to invite him to meet those with whom he had got into touch. The outcome was that some forty men and women met in the Grand Hotel, and a league was formed, under the title of *La Ligue Française pour l'Impôt Unique*. It will thus be seen that the old name chosen by the physiocrats of the beginning of the nineteenth century has been chosen for the new league, the literal translation being, of course, Single Tax League. It was resolved at once to take an office and to publish literature including cheap editions of the works of Henry George translated into French, as a first step towards a vigorous campaign. A sum was offered by Mr. Fels towards the first cost of this work, with the offer to duplicate any money that may be collected over and above.

We heartily congratulate Mr. Fels on this latest piece of good propaganda, and send our best wishes to our new-found friends across the Channel.