

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.