

exaggeration of the graduation. If graduation was mild it did not have much effect, but if they made it too violent it might have a very considerable effect on the revenue. There was, for instance, the celebrated case of the Duke of Richmond. He got rid of the whole of the death duties by a most ingenious device. The Attorney-General had drafted a clause, but he did not think it stopped the hole. And so with the income-tax. If they graduated the income-tax very steeply and very severely they would induce people to secrete their income from the purview of the tax-gatherer. Thus, if they continued to exaggerate graduation they would end by seriously impairing, if not largely destroying, the two best taxes they had. The Chancellor of the Exchequer's statement did credit to everybody. The distressed officials at the Treasury had done what they held to be their duty, and at great risk.

Mr. NELSON referring to the speech of the hon. and learned member for South Bucks, denied that the burden of rates fell heavily on land; it was upon the use the land was put to that the weight fell. When the value of unimproved land was arrived at as distinct from the value given to it by skill and industry, there would be an impetus given to agriculture such as it had never had before. Economic pressure would bring more land into the market for cultivation. The cheaper land was the more people would be attracted to the production of wealth. The great economic problems of unemployment, sweating, overcrowding in slums, and all the other questions agitating the minds of statesmen to-day must be solved in an economic manner. We must solve them through the land question and by economic pressure of rates and taxes. Rates and taxes should fall not upon industry, but upon the unimproved value of the land itself. (Hear, hear.)

Mr. G. YOUNGER agreed that there was a strong desire in Scotland for some method of taxation, or, as he ventured to say, rating, on this basis. He had advocated rating proposals of this kind for many years. But he did not agree with the method of taxation proposed in the Budget. To rope in the Scottish fear was contrary to the principle laid down by the Chancellor of the Exchequer himself only to tax increment value which the owner had done nothing to create.

#### MR. FELS AT SMALL HOLDINGS SOCIETY.

The annual meeting of the Central Small Holdings Society was held at Lady O'Hagan's house, 2, Upper Belgrave Street. Lord Shaftesbury, the president, was in the chair.

Mr. R. Winfrey, M.P., said that 67,255 acres had been acquired for small holdings up to January 1st, being at the rate of 3,700 acres a month; but this year the monthly average had dropped to 2,000 acres, though 23,000 eligible applicants were waiting for land, and their patience was being exhausted. Many landowners were getting too high a rent for small holdings; most county councils were charging too much for management; the need of providing decent cottages for small holders had not yet been faced; and the Board of Agriculture was under-staffed. Country-bred men in towns who wanted to get back on the land should, he thought, be enabled to do so.

Lord Henry Bentinck, M.P., said that the society's work was more needed now than ever.

Mr. E. C. Fordham, Chairman of the Small Holdings Committee of the Cambridgeshire County Council, said it was perfectly scandalous that any public authority should reject applicants who did not propose to get their whole living from small holdings. It was particularly desirable to keep in rural districts such men as the village blacksmith, who had been deprived of half his business through the introduction of motor-cars. Nor should an applicant be rejected because he was not now a resident in the district to which he wanted to return.

Mr. Joseph Fels, in moving a vote of thanks to Lady O'Hagan, said that the small holdings movement was simply playing with the question. He vigorously attacked the system of private ownership in land, and argued that all land should be so taxed that it would be forced into use.

The MORNING LEADER cartoon on 18th April showed Lord Lansdowne and Mr. Balfour watching from the turret of a castle the approach of a band of horsemen headed by a leader carrying a large flag on which is written "Budget." The wording underneath the cartoon is—

Lord Lansdowne: "They're coming again, and this time we shall have to surrender."

## PRIVILEGE AT WORK.

### UNEMPLOYMENT IN IRELAND.

In the cold, hard columns of the Engineering Supplement to the TIMES of April 20th, appeared a long article, entitled "Engineering Work in Ireland." The writer, an Irish engineer, points out how Irish landowners have steadily opposed the improvement and development of Irish land, which would have given much employment to men in this profession. The following are a few extracts:—

For centuries past the cultivation of Irish waste lands has engaged the attention of economists and practical men, and even before 1809, when the Bogs Commission was appointed, many valuable papers and articles have been written. After five years of incessant work this Commission reported that the cost of successfully dealing with the drainage and improvement of 2,831,000 acres of waste and bog lands would be over £1,250,000, and it strongly recommended the State to reclaim the wastes and charge the cost to the proprietors. But no results of importance followed this report.

In 1829 a Bill for the reclamation of waste lands was brought into the House of Commons by Mr. Brownlow and passed the Lords; the Committee unanimously reported in its favour and affirmed that there were "immense tracts of land now under bog, peat, or morass, the drainage of which would yield fertile land and amply repay the outlay." But this Bill was finally dropped, and the next measure of importance was introduced in 1847 by Lord John Russell, who advocated the expenditure of £1,000,000 in buying and improving waste lands. This Bill also was withdrawn on the understanding that owners of land would take State loans through the Board of Works and reclaim the land themselves, but, as appeared from a return moved for in 1875, the owners only partially availed themselves of the advantages offered them. From that portion of the return which deals with twelve Poor Law unions in Galway, Mayo, and Donegal it appears that during the 30 years between 1845 and 1875 the area reclaimed by State loans in those unions amounted to 5,249 acres, and that improved to 9,877 acres; and since there were in all over 600,000 acres of waste land in these unions about 585,000 acres must still remain waste. These figures are merely selected to show how extensive are the areas and how much there is to be done in one region only. . . .

It is a remarkable fact that when a littoral reclamation project is started in Ireland—no matter how earnestly it has been clamoured for or how desirable it may be in itself—a veritable host of objections, most of them frivolous or vexatious, is invariably sprung upon the unfortunate promoters, who often find, after expending much time and money, that they are hopelessly blocked by the interference of the very people they expected to benefit and on whose support they counted. Wild-fowlers, cockle-pickers, seaweed gatherers, boatmen and landowners seem to spring suddenly into existence, and by their combined efforts and enormously exaggerated claims for compensation succeed in crushing the enterprise which would give employment and add to the actual value of the country. Many instances might be given to prove that this is no overdrawn picture, but one example must suffice. Not far from Dublin there is an area of 450 acres which could easily be reclaimed and which would give an excellent return without any risk from the engineering point of view. The particulars, cost, &c., having been roughly worked out, the scheme was brought before the notice of the principal adjacent owners, but they not only refused to assist, but indicated their intention to oppose the scheme, though it would be manifestly to their advantage to encourage it. The chief reason—if it can be called a reason—was that the reclamation would, if carried into effect, interfere with the small yachts which during highest tides only are able to sail over the area in question.

At present, and indeed for years past, Ireland seems to be involved in a tangle of inexplicable inconsistencies; there is plenty of work but nothing to do, and millions of acres lie waiting to be reclaimed, yet there is no room for the people, who are obliged to emigrate at the rate of tens of thousands per annum. Unanimity of opinion exists as to the advisability of retaining in the country all that is best of its "bone, blood, and sinew," and equally unanimous expressions come from all quarters as to the folly of expecting strong young people to stay in a country where there is nothing to do except starve.

## RENT VERSUS RATES.

On April 11th the Crigglestone Collieries, Ltd., appealed against the assessment by the Assessment Committee of the Wakefield Union, and the Overseers and Parish Council of Crigglestone, of their colliery property at Crigglestone.

The appeal was against an assessment of £13,670 gross and £5,000 net. A revised valuation showed that the present company for the year ended February, 1909, made a gross profit of £905, without, however, making any provision for insurance, repair of waggons, depreciation, directors' fees, or remuneration for a hypothetical tenant. Counsel submitted that in these circumstances the colliery should only be rated at a nominal sum.

Mr. G. Humphreys-Davies, Laurence Pountney Lane, E.C., gave evidence as to the unprofitable nature of the colliery.

Mr. Compston (for the Assessment Committee): Notwithstanding that over £2,000 is now being paid in royalty and surface rents, do you still actually say that there is no rateable value?—I still say there is no rateable value.

The Bench dismissed the appeal with costs.

The meaning of this incident is that while the Colliery Company are quite prepared to pay the landowner £2,000 without receiving the slightest service in return they are quite ready to claim that the Rating Authorities should give them the use of valuable public services for nothing. It is well that the Magistrates have stopped this scheme, and have driven back the Colliery Company to demand relief from the burden imposed on their industry by the private tax-collector whose collection is in the nature of a robbery. If the Colliery Company's claim had been granted it would be a double perversion of things.

## NEWS OF THE MOVEMENT.

## COMPLIMENTARY DINNER TO JOSEPH FELS AND TOM L. JOHNSON.

On April 11th, at the Trocadero Restaurant, Joseph Fels, who has just returned from the United States, where he has been working to promote the movement for the Taxation of Land Values, and Tom L. Johnson, ex-Mayor of Cleveland, Ohio, U.S.A., were entertained to a dinner by the United Committee and friends of the movement. Over a hundred persons sat down to dinner, among whom were:—T. F. Walker (Birmingham) in the chair, Mr. and Mrs. Joseph Fels, Tom L. Johnson, J. C. Durant, J. C. Wedgwood, M.P., and Mrs. Wedgwood, A. Mond, M.P., A. H. Scott, M.P., and Mrs. Scott, G. N. Barnes, M.P., P. W. Raffan, M.P., W. R. Lester, Peter Burt, J.P., Mr. and Mrs. W. Coates, C. H. Smithson, Mr. and Mrs. Harry Llewellyn Davies, Crompton Llewellyn Davies, Miss Llewellyn Davies, Mr. and Mrs. Crilly, Mr. and Mrs. Berens, Captain and Mrs. Warden, Mr. and Misses Verinder, C. J. Cawood, Geo. Orr, J. Busby, E. McHugh, J. H. McGuigan, F. Skirrow, Frank Smith, George Lansbury, Gustav Buscher, Mr. and Mrs. Chomley, E. Belfour, A. W. Madsen and John Paul.

After the dinner and the [Chairman's opening remarks, the Land Song was sung, the company joining in singing the chorus.

Mr. Wedgwood, M.P., in proposing the toast "Our Guests," said that the name of Tom L. Johnson had been a household word in their movement for many years. He was converted to their faith through reading Henry George's "Social Problems," and for the last 30 years he had been backing their movement. He had stood as the beacon light in the midst of the welter of municipal politics in America during the last 30 years. Mr. Joseph Fels was a new recruit to their cause, but the work he had done in the last few years had beaten that of many others who had been in the movement for 30 years. It was not only in this country that he had worked. In America, Australia, New Zealand, Sweden—in Hungary even—he was the moving spirit in the land attack to-day. (Cheers.)

Mr. Fels, in responding, explained the position of the land question in America, where great progress is being made, and said that the United States was influenced more largely by the example and the teachings of Great Britain than by those of any other country. In this country the Liberal Party had done nothing to help them. They did not enjoy the courage of their own convictions; otherwise there would be Taxation of Land Values, with 6d. in the pound on all land within the next six months. What in the name of common sense was the use of

exempting agricultural land? Thank God the movement had come to stay. The knowledge of Henry George and his immortal works had gone throughout the earth.

Mr. Tom L. Johnson, who also responded, said that in Cleveland they had been engaged for the past nine years in a work having for its aim the Taxation of Land Values. The conditions here and in America differed. What they sought, as followers of Henry George, was to abolish a system of privilege and advantage, called by many names, expressed in many ways. In all countries in some form, under some name, some men enjoyed privileges which belonged to all men. Their quarrel was not with men, but with landlordism, privilege and monopoly. (Cheers.)

The toast, "Our Movement at Home and Abroad," was proposed by Mr. Harry Llewellyn Davies, and responded to by Messrs. J. C. Durant and Peter Burt, J.P.

Mr. John Paul, in response to calls, spoke for a few minutes, and appealed for co-operation in carrying out an effective distribution of the literature published by the Committee.

## MANCHESTER.

In addition to meetings already announced, the following have been held:—

- Mar. 2.—Broadbottom League of Young Liberals. Mr. John Bagot.
- April 4.—Blackburn League of Young Liberals. Mr. John Bagot. "Unemployment and its cure."
- " 5.—Greenfield League of Young Liberals. Mr. John Bagot. "The true scope of Social reform."
- " 7.—S. and J. Watts' Shirt Factory, Manchester, dinner-hour meeting. John Bagot and A. H. Weller.
- " 7.—Economic Class Meeting at the Manchester Office.
- " 10.—North Manchester I.L.P. John Bagot. "The true scope of Social Reform."
- " 11.—Newton League of Young Liberals. John Bagot. "Social ideals for Young Liberals."
- " 13.—Marple League of Young Liberals. John Bagot. "Social ideals for Young Liberals."
- " 14.—Crossley's Works, Openshaw, dinner-hour meeting. Dr. P. McDougall and A. H. Weller.
- " 14.—Economic Class Meeting at the Manchester Office.
- " 17.—Queen's Park Parliament, Manchester. John Bagot.
- " 18.—Flowery Field (Hyde) League of Young Liberals. John Bagot.
- " 20.—Alderley Edge League of Young Liberals. John Bagot.
- " 21.—Hyde League of Young Liberals. Dr. P. McDougall.
- " 21.—Economic Class Meeting at the Manchester Office.
- " 25.—West Salford League of Young Liberals. A. H. Weller. "Taxation of Land Values."

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

- May 4.—Newton Heath League of Young Liberals. Open-air meeting. A. H. Weller. "Land Reform."
- " 5.—Economic Class Meeting at the Manchester Office. Paper by Miss H. M. Hamar on "Progress and Poverty."

At a committee meeting held on April 6th it was decided to run a vigorous open-air campaign during the coming summer. Meetings will be held in the Parks on Sunday afternoons (subject to the permission of the Parks Committee of Manchester), and dinner-hour addresses will be given outside large works in and around Manchester and Salford.

The office of the League is at 134, Deansgate, Manchester.

## PORTSMOUTH.

On Tuesday, 19th, April Mr. M'Guigan addressed a meeting of the Fareham Women's Liberal Association on "The Lords and the Land Question," at which Mrs. Laphorn presided.

At the monthly meeting of the Portsmouth League held on April 20th, Mr. Cole read the address of Mr. Fels to the Franklin Institute.

Mr. M'Guigan will address the Bevoir Town Liberal Association at Southampton probably on May 9th.

The Committee of the League are preparing a leaflet on the rating question applied locally, which will be published shortly.

## BLACKBURN.

On March 17th, at the Cob Wall Liberal Club, a meeting was held under the auspices of the Blackburn League of Young Liberals. Mr. Ratcliffe was in the chair, and Mr. Skirrow gave an instructive address on "The Remedy for Bad Trade." Mr. Skirrow showed that the remedy was to carry Free Trade to its