

advocate of the proposed change. Considerable opposition however, has developed amongst those who manipulate both urban and rural land for speculative purposes purely.

Taxation of Land Values in Great Britain—Work of the United Committee

THE United Committee for the Taxation of Land Values, London, the headquarters of the British Single Tax movement, have issued the following statement in the form of a letter to business men. This document may command the interest of readers of the SINGLE TAX REVIEW more or less attached to the British movement. It is in the following terms:

During the agitation that led to the passing of the Finance (1909-10) Act, 1910, a large number of business firms in Great Britain, including manufacturers, merchants, farmers, and members of various professions were associated as signatories in a widely circulated manifesto, affirming the importance of those clauses in the bill that provided for a complete valuation of the true market value of the land, exclusive of buildings and other improvements.

It was owing to this promised valuation that the budget of 1909 was received with popular acclamation, and business men realized how it offered them a new measure of freedom and of relief from the growing burden of rates on business premises, factories, machinery, and houses. The government in 1914 pledged themselves to make use of the valuation when it was completed. They accepted the principle of the Rating of Land Values and declared that it was their intention to give effect to that reform.

The valuation was carried through with certain imperfections due to divisions in the courts rendering amending legislation necessary. But no legislation has been forthcoming, for reasons generally known and deplored.

If the policy of the Taxation of Land Values was urgently called for in 1909, there is ten times greater need for the reform as a means to reduce, if not get rid of, the enormous and intolerable burden of restrictive taxation that is thrown on industry, improvement, consumption and thrift.

We do not deny the imperative necessity to put a stop to wasteful expenditure. But much more than that is required. During the whole course of the war, and since, taxes have been piled on in the wrong direction. We have seen in the temporary boom after the Armistice, with its succeeding trade depression, how nothing will bring stable and prosperous conditions other than a change in the whole outlook on the subject of public revenues. Industry cannot flourish, and there can be no secure trade or employment until production has been set free from the oppression and injustice of bad taxation. There is an abundant source of beneficial public revenue in the community-made value that attaches to land apart from buildings and improvements.

As the manifesto referred to above declared:

"So far from inflicting any burden on enterprise or industry, a rate or tax on the value of land would afford them stimulus and encouragement. The production of raw materials and buildings requires the use of land in sufficient quantity and on fair terms. This is denied to it by our system of land tenure. Even a moderate rate or tax on the value of land, whether used or held idle, would incline owners to meet the offers of those who desire to develop it."

On these grounds, the policy of taxing land values and taking taxes off industry was commended to the business community by the signatories to the manifesto.

The breakdown of the machinery of the 1909 budget was due to circumstances entirely divorced from the valuation as such. The misnamed "Land Value" Duties that were levied at the time were ill-conceived, unworkable and mischievous. It is well that they have been removed from the statute book. What we stand for, and what we urged in 1909, is a plain straightforward tax on the value of all land.

THE UNITED COMMITTEE

The United Committee for the Taxation of Land Values is a central body representative of the various Leagues and Clubs for the Taxation of Land Values in the United Kingdom. *Land and Liberty*, the monthly journal of the movement, is edited and published at the United Committee offices.

During the past seven years the Committee and the Leagues, in addition to much other successful work, have sent speakers to over 5,000 meetings held under the auspices of such bodies, trade unions, co-operative guilds, political and economic organizations, etc.

The Committee has published during the last seven years over one million pamphlets and leaflets, which have been widely sold and distributed.

During 1919 the Committee carried on an extensive propaganda by means of short advertisements in the daily and weekly press.

LOCAL RATING

The Committee has been of service to members of local rating authorities in their recent renewed agitation for the local taxation of land values. More than forty of these public bodies have passed resolutions during the period under review in favor of this system.

The National Liberal Federation has recently put forward thoroughly practical proposals for taxing and rating land values. The question is being increasingly debated among trade unions and local labor parties, and the Labor Party has officially included the taxation of land values in its programme. The policy has been endorsed annually at the Trades Union Congress. Notwithstanding the efforts of the Land Union to organize hostile opinion, the Conservative Party is honeycombed with convinced, if not active supporters, of the taxation of land values.

It is to be noted that the United Committee and the associated Leagues are free from any alliance with any of the political parties. We are a non-party organization, holding ourselves at liberty to stimulate thought and action in and through the political parties, as through all economic social, industrial and religious circles. Our people as individuals are to be found indiscriminately attached to the numerous parties and bodies concerning themselves with the solution of social problems.

STUDY CLASSES

Education by means of political economy classes, with "Progress and Poverty" or "Social Problems" as the textbook, has been conducted in many centres. As a rule, instruction is given under the auspices of the Committee and the Leagues, as a regular feature of their Winter work, at their offices or in rooms specially engaged for the purpose. During the past seven years more than 1,000 students have been enrolled at these most useful classes. Teachers have also been supplied by the Committee and the Leagues to educational institutions or political associations that have organized courses of lectures on the taxation of land values.

PRESS PROPAGANDA

Daily and weekly newspapers have been well supplied, especially during the past two years, with letters to the Editor, and where possible, with newspaper articles. This work has been very effective and has been carried on by the office staff, by numerous members of the associated Leagues, and by hundreds of honorary workers up and down the country.

THE FUTURE

Increased activities are especially necessary at the present moment in view of the serious industrial and financial situation, and of the coming general election. The time is now ripe for awakening the public, to a degree never before attained, to the justice, urgency and expediency of our reform. The present system of taxation has broken down; every palliative for improving social conditions has been tried. Our reform is the key to the solution of the problems of unemployment, low wages, housing, public health, national and local finance. It will end the industrial slavery in which we all live. All convinced of this truth will surely come forward and help.

W. R. LESTER,
C. E. CROMPTON,
Honorary Treasurers.
JOHN PAUL,
A. W. MADSEN,
Secretaries.

11 Tothill St., London, S.W., 1.

FOR unearned incomes derived from land, the taxation of land values is sufficient remedy.

—PROF. BROWN, in "Earned and Unearned Incomes."

Sees Land Tax Reform As Best Hope for Erin

FREDERICK F. INGRAM, of Detroit, has made a trip to Europe in which he has observed conditions. Following are his conclusions on the Irish situation:

Now that Ireland has won her freedom, what will she do about the land? How will she obtain its full economic service to the people? These are practical questions which will test at once the sincerity and ability of the Irish leaders.

At the present time Ireland's farms are held for the most part under the Land Purchase Act of 1903. Hailed by a majority of the Irish politicians as a generous act of reparation by the English which would prove a final solution of the land question, it was found to be nothing more nor less than a bonus to the English landlord, who received in this manner the remuneration which his impoverished tenantry was no longer able to give.

Sixteen per cent. of the purchase price was paid by the government, while the remainder was extended over a term of 50 years at low interest and paid by the Irish purchaser. The new landlord, in order to pay this sum and make a profit besides, became of necessity a greater rack renter than his predecessor. And the plight of the poor tenant and laborer became worse than before. It is therefore clear that with the change of regime will come some change of system.

TOWN SITES, TOO

What will that system be? It is equally clear that the land policy must be one that will bring harmony, content and prosperity not only to the disturbed districts but to the whole of Ireland, not only for the present but for the years to come. By "land" must not be understood merely the tillable soil. "Land" economically considered and as here used is meant to include the crust of the earth and the social values that inhere to it in cities as site values, together with all natural resources which exist apart from human agency but the use of which is necessary for the satisfaction of material wants. Therefore this land policy must provide for the revival of Irish fisheries and Irish manufactures by relieving them of the present strangling tax burden, promote re-forestation, utilize Irish mines, develop foreign trade through exports and imports. This is the position taken by Irishmen generally in opposition to Socialist schemes and to the restrictive policies advanced by some of their number.

Land and capital, it is contended, are not in any way synonymous. Land is not capital or wealth; it is the source from which wealth is derived. Land is limited in amount and cannot be produced by man; but under right conditions man can produce wealth indefinitely if he has access to land. It is the control of land and not the ownership of capital which gives power to one group of men to keep another group in economic servitude. Capital is the product of labor; land is the means of its production. This is