

veyed to you from the Henry George Club proposed that the Land Valuation of 1909 be revised, brought up to date and made public with a view to the immediate taxing and rating of land values. The questions you raise in regard to the present state of the Valuation of 1909 and the cost of tabulating and analyzing the existing records are only of interest in so far as it can be agreed that the making of a new valuation can be expedited with the help of the particulars already obtained. We are familiar with Mr. Chamberlain's refusal to assemble the information now lying scattered in the various valuation offices and with his objection that the existing records are out of date and defective in other respects. What we are concerned to urge upon you as head of the Government is a complete re-valuation of all the land, avoiding the faults of the previous legislation and ascertaining the present market value of land apart from improvements. An immediate re-valuation is the essential first step to secure the necessary basis for the taxation of land values, a reform which you have repeatedly and eloquently advocated.

The need for amending legislation to correct the faults of the 1909 Land Valuation is no new discovery. It was appreciated by the Government in 1913 and 1914, and Revenue Bills were introduced in Parliament to deal with the matter. The nature of the proposals the Government had in view were explained by you when making your Financial Statement in the House of Commons on 4th May, 1914, which contained your last public utterance on the question of land value taxation. You said:—

Take the present method of valuing property. It is objectionable from every point of view. It works unequally, unfairly, partially. It is unsound and unfair. Some properties are valued to the full; other properties are valued at a nominal figure. Valuable land escapes contribution altogether because it is not put to the best use. . . . The less a man improves his property the less he contributes; and the more a man improves his property the more he is subjected to a levy for the local rates. . . . We are of the opinion that a national system of valuation for local taxation must be set up—a system which is fair and more equitable and more impartial between classes and localities and persons than the present. We propose that this valuation should be the valuation on the assessment of the real value of the property; and, to prevent any misconception, let me say there is no intention to transfer the whole burden from the composite subject of site and hereditament to the site. But we do intend that the taxation of site value shall henceforth form an integral part of the system of local taxation. That was what I meant by broadening the basis of taxation.

A few months earlier, speaking in Glasgow on 4th February, 1914, you said:—

I wonder why they think we had that valuation unless we meant to use it. The present system is not merely deficient because it does not rate property on its real value, it is deficient in another respect; it discourages improvement. The moment improvements are put up, up goes the assessment. A man can hold up land needed for factories, houses, public enterprise, and he will contribute nothing; and man who uses his land well pays to the full. . . . The Government have already through their chief (Mr. Asquith) accepted the principle of the rating of site values and they intend to give effect to it by legislation. . . . We hope to work out a practical scheme which will lighten the burdens on the shoulders of the workers and the agriculturist, assist in the provision of decent houses for the people, and emancipate the energies of industries and commerce from the fetters which now bind them. So much have I to say on the question of the taxation of sites.

All the changes that have taken place since the war, now culminating in excessive taxation on industry, a

famine in houses, commercial depression, an intolerable burden of rates, and the most serious condition of unemployment this country has ever seen, emphasize the urgency of the taxation of land values. The Henry George Club remind you of your past declarations on the subject in the hope that you will make the policy you have advocated the policy of the Government itself, so that the reform may be carried through without delay.

Yours faithfully,  
(Signed) CHARLES MORLEY.

## THE FUTURE OF THE INDO-BRITISH COMMONWEALTH

We are indebted to Colonel Wedgwood\* for one of the most informative and stimulative among the many after-war books that deal with the world outlook. It is enriched by an appreciative preface by Lord Haldane, who, like ourselves, accepts the author's diagnosis of the present state of affairs without professing to commit himself, but who is chiefly interested in the breadth of outlook and the boldly imaginative grasp of the future possibilities implied by the fact of the British Empire and its survival of the Great Cataclysm.

The keynote of the book is given in the introduction where the author declares that his object is "to show how England can ensure peace by fitting the Empire to become the nucleus of a world union, and by becoming herself the centre of a Commonwealth of free peoples enjoying equal rights." It is a captivating thought, and one that we surely cannot err in cherishing too fondly even if for the moment our reach should exceed our grasp; for it is one of the profoundest truths in the psychology of nations as of individuals, that a certain disposition of the will or orientation of the desires becomes one of the determining factors in the unfolding of subsequent events.

The opening chapter which deals with "British credit after the war," may savour of jingoism to Continental readers who are unaware that it comes from the pen of a genuine democrat to whom the overbearing temper is entirely foreign. But a becoming humility accompanied by the International mind need not blind the British Nation to the obvious fact that "while after Waterloo there were Great Powers in Europe, now there is only one"—a fact that is substantiated by many considerations ranging from the Lombard Street point of view to that of the added prestige among the smaller nations that has come from the devoted work of our missionary societies and the British altruism that has shone through all the obfuscations of international diplomacy. It is upon this fact, which in all modesty we must accept and face up to, that Colonel Wedgwood bases his plea for a Commonwealth of self-governing nations of which the British Empire and her colonies seem to have a special call to constitute themselves the nucleus; and the inferential urge is to use our strength towards working out our own salvation and that of the world, with fear and trembling lest we again stray into the paths of self-seeking and aggrandizement.

"England is to-day without a rival, save America." "A common family, a common language, and a common literature united us in the past. Now a comradeship in arms has been added to wipe out Bunker Hill and the Alabama." "If it were not for Ireland, not even our national bad manners could leave British and American relationships in doubt." To those who love and trust America and the Americans, these words scintillate with

\* THE FUTURE OF THE INDO-BRITISH COMMONWEALTH, by Josiah C. Wedgwood, D.S.O., M.P. Theosophical Publishing House, 9, St. Martin's Street, W.C.2. Price 5s.

hope and promise. For a political alliance with the United States for the restoration of the world's peace, especially if reinforced by an augmentation of the good feeling that already exists between the peoples, would effectually protect us from a resurgence among us of that spirit which "some call grab and others the white man's burden." America "cannot quarrel with us over the spoils, for she wants no spoils." She is a rival to Britain only in the commercial sense, and that means emulation in service, stimulus to industry and mutual aid.

Every reader endowed with democratic instincts will appreciate the author's wisdom in postulating "Equal rights for British citizens" as the necessary condition on which must be built such a reconstituted British Empire as will be fitted to lead the World Union. "The right of a worker to choose or change his master; the right of free movement and free choice of domicile . . . the right to use land—these rights should be fundamental wherever the British flag flies, just as under the flag the slave was freed." Much valuable information is conveyed as to the relations between the capitalists and the coloured populations in our African colonies and dependencies, and it is of special interest to learn that in Nigeria the land has been made the common property of the country, and is leased to cultivators with secure tenure at revisable rents—with the three-fold result of a largely increased production by the natives, a contented and happy population, and a land revenue that increases every year and constitutes now almost the single tax of Nigeria. Readers will also learn much regarding India, Burma, Ceylon and Palestine, of which countries Colonel Wedgwood speaks with the authority that is justified by knowledge. He does not ignore nor minimize the danger in India and other of our dependencies, of the transition from external control to a system of self-government, but regards the other danger from the continuance of the present system to be still greater. "A daily growing risk of anarchy and race-hatred is likely to produce for us all far more trouble than Indian independence."

The book closes appropriately with an exhortation to a full realization of the meaning of the Brotherhood of Man, which, if it is to be anything more than a fine phrase, "must be prospected, surveyed, and worked for." This involves the elimination of national prejudices and racial animosities, and the removal of arbitrary rules, unequal citizenship and opportunities for exploitation. "I see no other road to it," the author writes, "but the road that is called Democracy—founded upon belief in the perfectability of human nature and the predominance already of goodness in mankind." At a time when pessimism masquerades as profundity, and the man of faith has to encounter the age-old sneer "Behold this dreamer cometh," such words as these from one who is not ignorant of the worst that the devil's advocate can say of our common nature will bring solace and strength to many who are like to faint by the way.

A. MACKENDRICK.

### MR. JOHN ORR

#### Prospective Liberal Candidate

At a meeting of delegates of West Lothian Liberal Association, held at Edinburgh (GLASGOW HERALD, 27th December) Mr. John Orr, Lecturer on Agricultural Economics at the School of Rural Economy in Oxford University, was unanimously invited to come forward as prospective Liberal candidate at the General Election. In reply, Mr. Orr said he would take their invitation into favourable consideration. In the course of an address, the prospective candidate proclaimed himself an advocate of the taxation of land values, which, he said, would encourage building and bring about a development of sites and prove the most useful of all the economic influences that could be brought to facilitate the solution of the housing question.

### NOTES AND NEWS

We have received a letter from Mr. T. H. Nesbitt, Town Clerk of Sydney, in reply to the paragraph which appeared in September LAND & LIBERTY, criticising his statement to the Birmingham Town Council on land value rating, and explaining the use to which that statement had been put by the opponents of our policy in this country. We regret that lack of space obliges us to hold over Mr. Nesbitt's letter until next month.

General Guggisberg, Governor of the Gold Coast, speaking at a dinner in his honour at the Cannon Street Hotel, London, 10th November, said: "We have been accused of stifling European enterprise in agriculture by refusing to allow large concessions. That is because we regard the land as belonging to the native. Leave a man in possession of his land, and he will work from morn till night, producing any crop that will pay him. But take his land from him, turn him into a paid labourer, and he will work just as long as, and no more than, the eye of his master forces him to. Africa and Europe are not different in this respect."—WEST AFRICA, 12th November.

The real reason that Japanese seek land ownership in foreign countries is that the Emperor, whom they worship, and the noble families, by whom they are dominated, refuse to permit them to own or cultivate the land that is now lying idle and waste in Japan. If the Japanese Government would pass a law opening the crown lands, now idle, to lease for the purpose of cultivation, it would enable Japan to support on her present islands a population twice or three times as large as now exists thereon.—NEW YORK AMERICAN, quoted by the BULLETIN of the Cuyahoga County (Ohio) Single Tax Club, December, 1921.

Mr. G. Linskill, Grimsby, writes to the local Press commenting on the statement made at the Grimsby Highways Committee that they had been asked to pay at the rate of £18,000 an acre for land for a road widening scheme. Mr. Linskill drives home the need for the taxation of land values to put a stop to such profiteering, and calls upon the ratepayers to get busy with this permanent remedy.

Parkesburg, Pa., citizens, headed by Harold Sudell, have asked the Borough Council to revise assessments so as to lower the tax rate on improvements and increase it on land values. The communication makes clear the distinction between the two factors of real estate and the effect of taxing each. Reference is made to the good result of the suggested policy in Pittsburgh and Scranton. The PARKESBURG JOURNAL gives the move friendly notice.—From the BULLETIN (September) of the National Single Tax League, U.S.A.

HOME IN A COWSHED.—Public attention is being directed in the Taunton district to the plight of a family of ten people, who have for some months past been living in an open cowshed on a farm at Pontyspool, Hillfarance, four or five miles from Taunton. The head of the family, William Ash, formerly worked on the farm, and had to leave his cottage when he ceased to be employed there. There are eight children, including three grown-up sons who served in the war, and the younger members comprise two girls, aged 14 and 11, and three boys, aged 9, 7 and 2½ years. One of them is suffering from consumption. They are herded together at night, in a space of 12 feet by 7, under the leaky roof of an old shed, one side of which is practically open. The floor consists of old manure two feet or more in depth.—WEST SOMERSET FREE PRESS, 3rd December.