

Skinner
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"LAND AND LIBERTY" Series—No. 1

HOUSE FAMINE AND THE LAND BLOCKADE

Compiled by A. W. Madsen, B.Sc.

"Feed me on Facts."—CARLYLE

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THE GOVERNMENT HOUSING POLICY

The Housing and Land Settlement proposals of the Coalition Government are embodied in the Housing Bills, the Bill for Land Settlement for ex-soldiers and ex-sailors, and the Land Acquisition Bill, introduced in the House of Commons in April, 1919.

A glance at these Bills shows how inadequate, mean-spirited and reactionary they are. They do nothing to remedy the abuses that are responsible for bad housing, overcrowding and low wages.

The basis of the new proposals is the Land Acquisition Bill, which provides that—

“in assessing compensation . . . the value of the land shall, subject as hereinafter provided, be taken to be the amount which the land if sold in the open market by a willing seller might be expected to realise.”

The saving clauses in the Bill relate to the ruling out of any value due to “special suitability,” and to such special value as attaches to slum land; but they do not affect the main principle that the land is to be bought, out of the proceeds of taxation, at the present market price (which in every case is a monopoly price) whenever it is compulsorily acquired for housing, land settlement, and public purposes generally.

These proposals enable the owners of agricultural land to capitalise at public expense the high rents given to their estates by the Corn Production Act. It is in this wise and on these terms that ex-soldiers and ex-sailors are to get a footing on the land for which they have fought—and to pay for it themselves in high rent and taxation. No wonder that Sir Arthur Boscawen, Parliamentary Secretary of the Board of Agriculture, said (in the House of Commons, 14th April, 1919):—

“If any soldier thinks he is going to have a ‘cushy’ job, he will make a very great mistake. The work of the small-holder will be hard work, long work, long hours for himself and his wife. There will be no forty-eight hours for the small-holder, much less forty hours a week.”

As to housing, the Land Acquisition Bill is designed to legalise the claim of urban landowners to what is termed "building value," which is so grossly in excess of the value at which unbuild-on land is assessed for the purposes of local taxation.

If "market value" is to be made the extortionate premium landowners are to receive before houses can be built, why cannot the same standard be used to measure the landowner's contribution to the rates and taxes? That is the question which the hard facts given in this pamphlet are asking. Each one contains its own answer and all combine to expose the policy of the Government as a bare-faced fraud. That is our view of the matter, and we feel confident that it will be the view also of all fair-minded men and women.

Local authorities are now buying or trying to buy the land on which they will build the houses. Numerous recent instances of the prices charged for land are quoted. They show the way in which the urgent need of houses is being exploited in the interests of the land speculator. It is startling to think what it all means in plunder of the public, as housing scheme is added to housing scheme, and the aggregate "market" price of land is placed to account against the taxpayer.

Town Councils buy where they can and because they must, rather than allow it to be said that they are doing nothing to meet the house famine. They have no power to make extortion impossible by rating all land on its real value; they must bear the humiliation, and ratepayers the burden, of paying anything from £500 to £3,000 per acre for land in respect of which only 5s. or 6s. per acre was being collected in rates every year. It is a sinister fact that despite the legislation enacted and promised since 1909 to deal with this particular form of robbery,* the owners of land are able to exact these prices and to make their ownership of land a naked instrument of tribute upon the wealth and industry of the country.

But the case is worse than that. A violent stimulus is being given to a wide-spread hold-up of land in all towns and districts. The price which one owner has been able to get for one piece of land establishes a standard of value for all other land in the neighbourhood. While the land market is thus being rigged, industry is being slowly strangled, paving the way for the growth of revolutionary

*See extracts from the present Prime Minister's speeches, pp. 41-45.

sentiment and ideas. Housing schemes may be subsidised to-day, and may take practical shape; but every house built by so pandering to monopoly raises higher the barriers to all future house-building. Precisely the same is true in regard to the land settlement schemes. In both town and country the pace is set for the hardening effects of land speculation, which can only bring disappointment, discontent and inevitable disaster.

In these pages land monopoly is revealed by its own workings as the standing obstacle to housing and to all municipal development.

The instances here quoted of land purchase for housing schemes speak for themselves. They illustrate the causes of the house famine and the remedies for it. The causes are land monopoly and the penal taxation of buildings; the remedies are to tax the value of land whether it is used or not, and to abolish all taxation interfering with or imposed upon production, trade and exchange.

We appeal to the reader to render us all the help possible, financial and otherwise, to place before the public this exposure of the scandal of high-priced land which, combined with the existing iniquitous rating system, constitutes so formidable a barrier to decent housing conditions.

NOTE

The particulars we give concerning the "agricultural" land and taxation in the towns mentioned are taken from the very valuable Returns known as White Paper 119 of 1913 (dealing with England and Wales) and White Paper 144 of 1914 (dealing with Scotland), which were ordered by the House of Commons at the request respectively of Mr. R. L. Outhwaite and Mr. Chas. E. Price. These Returns refer to the year 1911-12. The information contained in them may be summarised and tabulated as follows:—

	ENGLAND AND WALES, 11 County Boroughs and 1,065 other Urban Districts	SCOTLAND, 190 Burghs
<i>Total area</i>	3,884,139	157,881 acres
<i>Area of agricultural land</i> [as defined in the <i>Agricultural Rates</i> <i>Act, 1896</i> , and the <i>Agricultural Rates</i> , <i>&c. (Scotland) Act, 1896.</i>]	2,533,035	58,833 „
<i>Rates collected in respect of:—</i>		
<i>Total area</i>	£35,429,301	£5,369,029
<i>All agricultural land ..</i>	£400,689	£16,823
<i>Agricultural land per acre</i>	3s. 2d.	5s. 8d.

DEFINITION OF AGRICULTURAL LAND

The Agricultural Rates Act, 1896 (applying to England and Wales), defines agricultural land as "any land used as arable, meadow, or pasture ground only, cottage gardens exceeding one-quarter of an acre, market gardens, nursery grounds, orchards or allotments, but does not include land occupied together with a house as a park, gardens, other than as aforesaid, pleasure-grounds, or any land kept or preserved mainly or exclusively for purposes of sport or recreation or land used as a racecourse."

By the provisions of the Agricultural Rates Act, 1896, "agricultural land" as defined above is assessed at its net annual value to one-half only of the poor rates.

Agricultural land is further relieved from three-quarters of the general district rates; as provided for in the following sub-section of the Public Health Act, 1875:

The owner of any tithes, or of any tithe commutation rent-charge, or the occupier of any land used as arable, meadow or pasture ground only or as woodlands, market gardens or nursery grounds, and the occupier of any land covered with water, or used only as a canal or towing path for the same, or as a railway constructed under the powers of any Act of Parliament for public conveyance

shall be assessed in respect of the general district rates in the proportion of one-fourth part only of the net annual value.

The Agricultural Rates, etc. (Scotland) Act, defines agricultural lands and heritages as "lands and heritages used for agricultural or pastoral purposes only, or as market gardens, orchards, or allotments, but does not include woodlands or land occupied together with a house as a park, garden, or pleasure-ground, or any land kept or preserved mainly or exclusively for sporting purposes," and provides that the annual value of all agricultural lands and heritages

(1) shall for the purpose of the occupiers' consolidated rate leviable by county councils, including the portion thereof leviable under the Public Health (Scotland) Acts, be held to be the nearest aggregate sum of pounds sterling to three-eighths of the annual value thereof as appearing on the valuation roll; and

(2) shall for the purpose of the occupiers' share of the poor rate, the school rate, and the other rates leviable by parish councils, be held to be the nearest aggregate sum of pounds sterling to three-eighths of the annual value thereof as appearing on the valuation roll, subject to the deductions in pursuance of section thirty-seven of the Poor Law (Scotland) Act, 1845.

The policy and economic results of the Agricultural Rates Acts are reviewed in the Pamphlet "The Agricultural Rates Acts and the Tithe Rentcharge (Rates) Act" by J. Dundas White, LL.D., published by the United Committee for the Taxation of Land Values.

HOUSE FAMINE AND THE LAND BLOCKADE

RECENT EXAMPLES OF LAND MONOPOLY EXACTIONS AND OF THE INJUSTICE AND ANOMALIES OF THE EXISTING SYSTEM OF LEVYING LOCAL RATES

£1,200 per Acre in Alfreton.—The *Nottingham Guardian* of 6th March, 1919, reports that at a meeting of the Alfreton Urban Council on March 5th the Survey Committee presented a report on the projected housing scheme, and recommended a survey of two plots, one in Swanwick and the other in Alfreton. The chairman said the Council should make public the correspondence which they had had about the land. Houses were urgently wanted, and if they could not get them the public would be asking the reason. They heard much about the brotherhood of man and comradeship in the trenches, but these were lost sight of when houses were wanted. The fault lay entirely with the landowners, one of whom had actually asked £1,200 per acre for agricultural land.

In Alfreton there are 3,460 acres of "agricultural" land out of a total area of 4,626 acres. In 1911-12 the local rates amounted to £19,622 to which the "agricultural" land contributed only £582, an average of only 3s. 4d. per acre. (*White Paper* 119, 1913.)

No Land obtainable in Axminster.—The *Municipal Journal* of 28th March, 1919, reports: At the recent meeting of the Axminster Urban District Council the clerk reported that the Local Government Board had not yet replied to the Council's letter regarding the deadlock caused by the refusal of two owners to sell the necessary land for building houses. Mr. Dawkins said Axminster was in urgent need of dwellings. It was a matter of public necessity, and no matter to whom the housing sites belonged, they must be secured. The clerk was directed to write again to the Local Government Board.

The data respecting "agricultural" land in Axminster are not published in the House of Commons White Paper 119 of 1913. The Town Clerk should obtain the particulars, and show the L.G.B. what room there is for housing and what taxes are being paid on the land which owners are refusing to sell.

Lord Penrhyn's Bangor Gift.—The *Manchester Guardian* of 22nd March, 1919, reports that the Bangor City Council, which had agreed to pay £1,284 for about three acres of land belonging to the Penrhyn estate, had received a letter from the agent stating that Lord Penrhyn has decided to present the land to the town free of charge, in the hope that the reduction of the cost of the scheme will benefit the rate-payers and the occupants of the houses that are to be built.

There will be some delay in completing the matter as the land forms part of the settled estate, and as Lord Penrhyn is only tenant for life he will have to buy it from the trustees at the price agreed to be paid by the Council. This means that the trustees are selling building land at about £430 per acre.

Within the boundaries of Bangor (1,458 acres) there are 957 acres of "agricultural" land, which in 1911-12 contributed only £204 to the total amount of rates collected (£19,073)—that is, for "agricultural" land, an average of only 4s. 3d. per acre (*White Paper* 119, 1913.)

£600 per acre in Barnard Castle.—The *Daily Mail* of 10th April, 1919, states that in Barnard Castle, a comparatively small Durham town, the prices of land range from £400 to £600 an acre.

These prices may be contrasted with the fact that in Barnard Castle out of 575 acres, 324 acres are rated as "agricultural" land, upon which in 1911-12 the local taxation was only £121, an average of only 7s. 6d. per acre. £121 was the amount contributed by this land to a total rate-burden of £4,982. (*White Paper* 119, 1913.)

Land Refused in Battle.—The *Municipal Journal* of 21st March, 1919, reports that at a meeting of the Battle Urban Council a letter was read from the solicitors to a large local landowner, announcing that he was not willing to sell to the Council two sites which the latter had suggested as suitable for the erection of houses. The Chairman thought the Council would be unable to find any suitable site which was not owned by the person referred to, and it was decided to forward a copy of the correspondence to the Local Government Board, asking for the Board's guidance.

In Battle, out of 8,252 acres, 4,716 acres are held and rated as "agricultural" land. The total amount of rates collected in 1911-12 was £4,049; but in respect of the "agricultural" land only £430 were paid—an average of only 1s. 10d. per acre. (*White Paper* 119, 1913.)

If all the suitable sites for housing in Battle are owned by one man, it is a scandal that the town has no power to force him to disgorge—which it could do if he was rated and taxed on the real value of the land he holds.

£5,800 per acre in Belfast.—The *Belfast Evening Telegraph* of 10th February, 1914, reported that the Belfast Corporation on the same day received a deputation from the Auctioneers' and Estate Agents' Institute in regard to the matter of municipal housing schemes. In the course of the interview it was stated that the average cost of the ground on the areas proposed to be dealt with on a 5 per cent. basis was £290 per acre per annum. The greatest number of houses which could be built on an acre was 40. That would mean a ground rent of £7 per house.

£290 per acre per annum on a 5 per cent. basis is equivalent to a selling price of £5,800 per acre.

£864 per Acre in Birkenhead.—The *Municipal Journal* of 7th March, 1919, states that the Birkenhead Corporation proposes to acquire 56,000 square yards of land for housing purposes at the north end of the borough adjacent to the Gilbrook estate at a total cost of £10,000. This is equivalent to £864 per acre.

The Curse to Municipal Enterprise.—At a meeting of the Birkenhead Town Council on 4th December, 1918, there was a prolonged discussion on proposals submitted by the Health Committee in regard to housing schemes. Alderman Mason explained that, according to the Council's decision in 1917, 1,000 new houses were required to meet the shortage. The Health Committee were seeking to authorise the making of provisional agreements to purchase certain land at the north end of the Borough in two sites containing about 25 acres. These sites had been the subject of very protracted negotiations on account of the number of interests involved and certain legal questions which had now been almost disposed of. "They still laboured," said Alderman Mason, "under the disadvantages in purchasing land which were such a curse to municipal enterprise. If it was to be an accepted principle that valuable building land near at hand was to be held up indefinitely, it meant that the workpeople must live further out in the country."

"Agricultural" Land in Birkenhead.—Birkenhead is a town comprising 4,653 acres, of which 800 acres are rated as "agricultural" land. That is to say there are 800 acres of land being held up at monopoly price—sufficient not merely for 1,000 houses, but for 9,600 houses at 12 to the acre. The total amount of rates collected in 1911-12 was £215,909, to which the 800 acres contributed only £219—an average of only 5s. 6d. per acre. (*White Paper* 119, 1913.)

Such is the "curse" to municipal and to private enterprise. Valuable land practically exempted from taxation,

while there is a house famine on the one hand, and "protracted negotiations" and "legal questions" on the other hand, because "interests" are involved. There is ample room for the people to dwell, but the speculators will not let go for less than the ransom they demand.

£605 per acre in Blaydon.—Speaking at a Conference on Housing at High Spen, in February, 1919, Councillor J. Ward (Blaydon) said his Council had decided to build 500 houses. They were negotiating with the owners of the Townley estate to purchase land, but they had been asked 2s. 6d. per sq. yd. This is equivalent to £605 per acre. The Council proposed to erect not more than twelve houses to the acre. He condemned the action of landowners in asking high prices for land as the result of which heavy rents would have to be charged.

Within the boundaries of Blaydon (9,392 acres) there are 5,719 acres of "agricultural" land, which in 1911-12 contributed only £637 to the total amount of rates collected (£35,248)—that is, for "agricultural" land, an average of only 2s. 3d. per acre. (*White Paper* 119, 1913.)

Five hundred houses at 12 to the acre would require $41\frac{2}{3}$ acres. The present local taxation on $41\frac{2}{3}$ acres of the "agricultural" land in Blaydon is only £4 14s.; but when 500 houses are erected on them, the local taxation will be at least £2,500. In addition, the price of £605 per acre is equivalent to a ground rent of £1,260—£4,260 payable by the occupier and the general taxpayer for the use of land formerly taxed only £4 14s. a year.

Extortion in Bolton.—At a meeting of the Bolton Town Council on March 5th (reported in the *Manchester Guardian* of 6th March, 1919) Councillor A. E. Holt said that the average price asked for land for their housing schemes was a penny a yard, or £403 6s. 8d. per acre, capitalised at 20 years' purchase. A thousand houses a year, at ten to the acre, with the necessary public buildings, would require 150 acres of land a year, and under the present system and at the present prices this would transfer a capital sum of £46,666 every year from public funds into the pockets of the landowners. Put another way, £46,666 per annum was equivalent to a rate of 1s. 4d. in the £. Mr. Holt referred to four purchases by the Corporation of land required for public purposes. The original value of the land he estimated at £109,600, and its present capital value of $4\frac{1}{2}$ millions meant that the present system had resulted in the extortion of $4\frac{1}{2}$ millions of public money by the landlords.

The population of Bolton is 180,000. Its area is 15,283 acres, of which 8,900 acres are held and assessed as "agricultural" land. The total amount of rates collected in 1911-12 was £269,187; but the 8,900 acres paid only

£971—an average of only 2s. 2d per acre. (*White Paper* 119, 1913.)

£650 per acre in Bootle.—At a meeting of the Bootle Town Council, as reported in the *Municipal Journal* of 3rd January, 1919, the Town Clerk announced that he had received a telegram from the Local Government Board sanctioning the loan of £32,825 for the purchase of a housing scheme site in Orrell, and the Council now decided to buy the land. Mr. J. H. Johnston protested against the high price—£650 per acre. Dr. Turner also described it as scandalous.

In Bootle (total area 2,346 acres) there are 384 acres of "agricultural" land. In 1911-12 the local rates amounted to £145,985, to which the "agricultural" land contributed only £98, an average of only 5s. per acre. (*White Paper* 119, 1913.)

£220 per acre in Bristol.—The *Municipal Journal* of 21st March, 1919, reports that the Bristol City Council at a meeting on 11th March approved of proposals for the erection of 5,000 houses of six different types. Provisional contracts have been entered into for the purchase of 750 acres at an average price of £220 per acre. This land is on the outskirts of the city.

Bristol has an area of 19,168 acres, including 1,528 acres of tidal water and foreshore. The total area includes 9,960 acres of land rated as "agricultural," which in 1911-12 paid only £3,264 to the rates—an average of only 6s. 7d. per acre. The total amount of rates collected was £713,729. (*White Paper* 119, 1913.)

The present local taxation on 750 acres of "agricultural" land in Bristol is only £247. The price of the land is £165,000, equivalent to an annual value of £8,250. When the 5,000 houses are built the local taxes upon them will be at least £25,000. Such are the penalties that landlord privilege and unjust taxation impose on house-building.

Land withheld at Cannock.—At a meeting of the Cannock Urban Council on 18th February, 1919, it was stated, as reported in the *Midland Counties Express*, 22nd February, that the reason why a number of houses had not been erected on a certain site at Hednesford as had been originally intended was that the Colliery Company who owned the land had declined to negotiate further with the Council. A Colliery Company, which was making enormous profits, was to blame for trying to impose upon the public a high price for land.

In Cannock (total area 8,010 acres) there are 5,780 acres of "agricultural" land. In 1911-12 the local rates amounted to £24,526, to which the "agricultural" land contributed only £557, an average of only 1s. 11d. per acre. (*White Paper* 119, 1913.)

As long as rates are on that false basis the Colliery Company can afford to laugh at the Council. If the Company had to pay their taxes on the real value of their land, negotiations would begin without delay.

£3,000 per acre in Cardiff.—The *Glasgow Herald* of 15th April, 1919, reports: "The demand of Lord Bute for £3,000 an acre for land for a school site was described by Dr. Robinson, ex-Lord Mayor of Cardiff, at a meeting of the City Council yesterday as nothing short of highway robbery."

This is strong language, but it is not at all beyond the mark when it is considered how unbuilt-on land in Cardiff is favoured by ridiculously low taxation. Within the boundaries of the town (8,095 acres) there are 1,150 acres of "agricultural" land, which in 1911-12 contributed only £366 to the total amount of rates collected (£417,069)—that is, for "agricultural" land, an average of only 6s. 4d. per acre. (*White Paper* 119, 1913.)

£500 per acre in Cleethorpe.—At a meeting of the Cleethorpe Urban District Council, on 16th January, 1919, the Housing and Town Planning Committee submitted a report recommending that 200 houses should be built. The only available site for the erection of the houses would be on some portion of the land lying between Grimsby Road and Carr Drain, and 17 acres of land would be required. The Committee considered that the houses should be erected on freehold land which it was estimated could be obtained at a price not exceeding £500 per acre.

The Committee state they have found the "only available site," and it will cost £500 an acre. Yet within the boundaries controlled by their Council (2,085 acres) there are 625 acres of "agricultural" land upon which in 1911-12 the local taxation was only £163—an average of only 5s. 2d. per acre. The total amount of rates collected was £26,896. (*White Paper* 119, 1913.)

The present local taxation on 17 acres of "agricultural" land is only £4 8s. a year. When 200 houses are erected upon them the local taxation will be at least *one thousand pounds a year*. Moreover, the owner of the land, who gets £8,500 as his price, is virtually imposing a ground rent of £425—which some one has to pay, whether it be the occupiers of the houses or the taxpayers generally.

£125 per acre in Cottingham.—The *Municipal Journal* of 3rd January, 1919, reports that the Cottingham Urban District Council is to prepare a scheme for fifty-six houses, and has made an offer of £125 per acre for 8½ acres of suitable land.

Cottingham is a little place of 4,700 souls. Within its boundaries there are 7,658 acres of "suitable land." That

is the area of land rated as "agricultural" out of a total of 7,928 acres. The total amount of rates collected in 1911-12 was £7,639. The rates paid in respect of the 7,658 acres were only £1,264; i.e., only 3s. 4d. per acre. (*White Paper* 119, 1913.)

£125 per acre may seem a low price compared with prices charged elsewhere. Even so it is equivalent to £6 4s. per acre annual value, and £53 a year for the $8\frac{1}{2}$ acres. Besides that there is the taxation imposed on the houses when built—a matter that should not be lost sight of whatever the price of the land alone may be. The price of the land, in fact, is only part of the iniquitous burden the land monopolist is able to force on the community, assisted as he is by the injustice called the "rating system."

How Houses are Taxed.—In Cottingham, for example, when the fifty-six houses are built on the $8\frac{1}{2}$ acres of "suitable land," the total annual rate burden upon these acres will not be less than £280. But on any other $8\frac{1}{2}$ acres of equally "suitable land" the total annual rate burden is only *twenty-eight shillings*, as long as that land is held in speculation and meanwhile used for agriculture. The contrast shows how building and improvements are heavily fined while land monopoly is bolstered and protected. £280 a year imposed on land when it is improved as against 28s. a year imposed on the same land when held in speculation is a "protective tariff" with a vengeance.

£200 per acre in Dalkeith.—An example of landlord "liberality" is provided in the offer made by the Duke of Buccleuch (*Scotsman*, 15th February, 1918) to provide land for a housing scheme and to sell the Council Elmfield Park, Dalkeith, to the Dalkeith Corporation for the sum of £1,300—"the actual cost when originally purchased." As the estate has an area of about $6\frac{1}{2}$ acres, the price is equivalent to £200 per acre. The landlord reserves the minerals under the surface. It would be interesting to know what this land has been valued at for rating and taxation.

The House of Commons White Paper 144 of 1914 states that the area of agricultural land in Dalkeith is "not known," although the annual amount of rates paid in respect of it in 1911-12 was £40. The total acreage of the Burgh is given as 2,321 acres, and the total amount of rates paid as £10,125.

According to the Local Government Board standard, 12 houses per acre would be erected on the land offered by the Duke of Buccleuch—that is to say, 78 houses altogether. The local taxation on these houses would be at least £390 a year. Yet the whole of the agricultural land in Dalkeith pays no more than £40 a year.

£450 per acre in Derby.—The *Nottingham Guardian* of 3rd March, 1919, reports that proposals for municipal housing in Derby provide for the erection of 220 houses on 76½ acres near Osmaston Park Road, purchased by the Corporation in 1914 at £104 per acre; 66 on eight acres of land in Stenson Road, which the owners are prepared to sell for £3,600 and costs; and 160 on 17 acres adjoining Village Street and Stenson Road for £375 per acre and costs. Eight acres for £3,600 is equivalent to £450 per acre.

In Derby (total area 5,272 acres) there are 2,000 acres of "agricultural" land. In 1911-12 the local rates amounted to £190,665, to which the "agricultural" land contributed only £2,000—an average of only 8s. 3d. per acre. (*White Paper* 119, 1913.)

A Yearly Loss of £37 per House.—The *Surveyor* of 21st March, 1919, reports that the Health Committee of the Derby Town Council propose to erect 446 houses at an estimated cost of £347,138. There will be an average annual loss on each house of £37.

Accordingly, the total loss on 446 houses is £16,400 a year. Some people in Derby will get houses at less than cost. So will other people in other districts. But they will all pay so much more in rates and taxes. To call such a transaction a "housing policy" is an insult to the public intelligence.

£10,000 per acre in Dublin.—The Departmental Committee on Housing Conditions in Dublin, which reported in February, 1914, gives gruesome details of the overcrowding and the slums in that City. The story is a terrible condemnation of modern civilisation. 128,000 of the population live in second and third-class houses—described as "houses which are so decayed as to be on or fast approaching the border-line of being unfit for human habitation, called second-class"; and "houses unfit for human habitation and incapable of being rendered fit for human habitation, called third-class." In Dublin 69,800 people live in dwellings of one room at an average of 3.31 persons per room; 59,130 live in dwellings of two rooms at an average of 2.26 persons per room.

Side by side with this congestion and wretchedness great areas of land are held out of use within the municipal boundaries. Mr. Buckley, the City Engineer, stated in evidence that in Dublin there were 600 acres of grass land and 500 acres of tillage land suitable for building, besides 316 derelict sites covering in all 20 acres. The report contains photographs of these derelict sites, many of them occupied by ruins and dilapidated houses. They present a horrible picture of devastation—as of a bombarded city, bombarded in this case not by hostile guns but by the evil forces of landlordism.

The Committee refer to the price of land for housing. In one case £10,000 an acre had been paid by the Corporation and the average price of the 24 acres and 33 perches, acquired for various municipal housing schemes, was £4,070 per acre.

£273 an acre in Dudley.—The *Municipal Journal* of 4th April, 1919, reports: The Housing and Town Planning Sub-Committee of the County Borough of Dudley recommends the Council to purchase from Lord Dudley approximately 33 acres of land, including the ungotten minerals, bounded by Stourbridge Road, Park Road, High Street (back of houses), and Great Western Railway, for the sum of £9,000, subject to the approval of the Local Government Board to the purchase, and to a loan for the cost. The price is equivalent to £273 per acre.

In Dudley (total area 3,536 acres) there are 1,628 acres of "agricultural" land. In 1911-12, the local rates amounted to £61,096, to which the "agricultural" land contributed only £410—an average of only 5s. per acre. (*White Paper* 119, 1913.)

£200 per acre in Dumfries.—The *Surveyor* of 21st March, 1919, reports that the Dumfries Town Council have secured at a cost of £5,900 the estate of Cresswell, which extends to 29½ acres with a large mansion house in the centre.

In Dumfries, out of 803 acres, 293 acres are held and rated as "agricultural." In 1911-12 they paid only £133 in rates—an average of only 9s. 1d. per acre. The total amount of rates collected was £21,230. (*White Paper* 144, 1914.)

£225 an acre in Dundee.—According to the *Municipal Journal* of 28th March, 1919, the Local Government Board have formally consented to the borrowing by Dundee Corporation of £4,500 to defray the cost of the acquisition of a site at Logie for housing purposes. The area of the land extends to some 20 acres.

The *Dundee Advertiser* of 10th January, 1919, reported that it had been agreed on in Committee to erect 800 houses on the Logie site. Rents would be fixed at 9s. 6d. for three-room and 7s. for two-room houses, with bath, larders and large sculleries. The estimated expenditure would be £10,926, and the estimated income £5,603, leaving a debit balance of £5,326.

Within the boundaries of Dundee (4,826 acres) there are 2,116 acres of "agricultural" land, upon which in 1911-12 the local taxation was only £635, an average of only 6s. per acre. The total amount of rates collected was £250,664. (*White Paper* 144, 1914.)

The local taxation on 20 acres of the "agricultural" land is not more than £6 all told. But when 800 houses

are erected, the local taxation will be at least £5 per house, or £4,000 all told. When the land is idle the taxation is £6 per acre; when it is improved the taxation is £4,000 per acre. This again illustrates how land monopoly is encouraged and building is penalised

£350 per acre in Dukinfield.—The *Manchester Guardian* of 24th April, 1919, reports: For the purposes of their housing scheme the Dukinfield Town Council are negotiating with the Dukinfield estate for a plot of land at the Lakes and near Pickford Lane. There have been two or three meetings between the estate and the Council Committee with a view to fixing the price for the land. For the smaller site the estate asked £400 per acre, and the Corporation offered £300. For the larger site the estate asked £350, and the Corporation suggested £250. The estate have now offered prices of £350 and £300 respectively, but the Corporation are of opinion that their original offer of £300 for the smaller site is a reasonable one, and have decided that they cannot go further into the matter.

This means that housing is meantime held up by the high price of land.

White Paper 119 of 1913 does not give the area of "agricultural" land in Dukinfield, but it states there are 53 parcels of land rated as "agricultural" out of a total acreage of 1,405 acres. The total amount of rates collected in 1911-12 was £29,017, to which the "agricultural" land contributed only £194.

£500 to £726 per acre in Durham County.—The *Daily Herald* of 11th April, 1919, states that not many places, even in Durham County, which has such notoriously bad housing, have worse conditions than the village of South Hetton, where out of 568 houses, 93 are over-crowded and 140 insanitary. Land used for agriculture in that district is let at 22s. per acre, but £500 is asked if it is used for building. At another village, Wheatley Hill, £726 per acre is asked for land otherwise let at 15s. per acre.

The price charged in South Hetton is 454 years' purchase of the rateable value. In Wheatley Hill the price is 968 years' purchase of the rateable value.

£621 per acre in Ealing.—The *Surveyor* of 21st March, 1919, reports that the Ealing Town Council have entered into an agreement to purchase 20 acres of land at Village Park, South Ealing, for a housing scheme. The purchase price is £650 per acre, and it is proposed to erect 208 houses. Allotments will be provided on the estate.

It is further reported in the *Westminster Gazette* of 9th May, 1919, that the Local Government Board has given the Ealing Town Council sanction to borrow £12,420 for the purchase of 20 acres of land on Major Lionel de

Rothschild's Gunnersbury estate, South Ealing, for the purpose of a local housing scheme. The price is equivalent to £621 per acre.

In Ealing (total area 2,947 acres) there are 905 acres of "agricultural" land. In 1911-12 the local rates amounted to £156,002, to which the "agricultural" land contributed only £216, an average of only 4s. 9d. per acre. (*White Paper* 119, 1913.)

Twenty acres of that "agricultural" land are taxed only £4 15s. a year for local purposes. When the 208 houses go up the local rates will be at least £1,040. Moreover, the price of the ground (£12,420 for the 20 acres) is equivalent to an annual rent of £621 for the land alone.

£104 per acre in Eastbourne.—The Eastbourne Town Council have decided (according to the *Westminster Gazette* of 4th March, 1919) to purchase for £15,000 one hundred and forty acres of freehold building land from Lord Willingdon's Ratton estate, on the north-west side of the Borough. The price is equivalent to £104 per acre.

This may seem a moderate price compared with others we have quoted, but whether it is low or not depends on what that land is now assessed at for rating purposes. There is plenty "building land" within Eastbourne municipal boundaries. Out of 6,833 acres, 4,075 acres are rated as "agricultural." While the total amount of rates in 1911-12 was £118,022, the "agricultural" land contributed only £677, an average only 3s. 3d. per acre. (*White Paper* 119, 1913.)

£24,250 in Ebbw Vale for Land rated at £56 per annum. The *Municipal Journal* of 2nd May, 1919, reports: A special meeting of the Ebbw Vale Urban District Council was held for the purpose of considering the housing problem as it affected Ebbw Vale. The question of the site is the whole trouble, and is holding up the Council's scheme. An admirable site has been chosen in the Gantree Fields, on the Duke of Beaufort's estate, on land now used for grazing purposes. The previous Council approached the Duke for the purchase of this land as early as November last, and the price asked for the 56½ acres was then fixed at £24,250. The Council considered the price exorbitant, and eventually it was reduced to £22,500, which the Council still declined to entertain, and in January they approached the Land Valuation Office for a valuation. The district valuer inspected the site, and his report stated "that the present value of the land, including minerals, upon the assumption that it is of freehold tenure, and subject to existing tenancies and the tithe rent charge, is £7,300." Since that time the Duke has reduced the price to £15,000, and the district valuer, without prejudice, which, of course, applies to the other side as well, has offered £8,000, and there the matter

lies. Mr. David Evans said the time had arrived, and the housing problem locally had become so acute, that no community could allow a duke to hold up a whole scheme.

We are officially informed that the assessment of the land in question for local rating purposes is £56 per annum. The Duke's original price (£24,250) is therefore equivalent to 433 years' purchase of the rateable value. His amended offer is equivalent to 268 years' purchase.

The land is "now used for grazing purposes." That is to say, it is "agricultural" land. It is valued as such for rating purposes; it pays only half the poor rates and only one quarter of the general district rates. What this privilege means, and how it gives power to speculators to hold up land, is illustrated by the figures of area and taxation of "agricultural" land in Ebbw Vale. The total area of the town is 6,870 acres and the total amount of rates collected in 1911-12 was £50,648. Of the 6,870 acres, 1,235 acres are "agricultural" and they contributed only £175 to the rates—an average of only 2s. 10d. per acre. (*White Paper* 119, 1913.)

Edinburgh and its Landowners.—The Edinburgh Town Council has been in communication for sites amounting in all to 678 acres, some of them within the city and some in the county outside. Several proprietors had indicated they were willing to treat but only in one or two cases had definite terms been mentioned. The report of the Housing and Town Planning Committee, submitted on 3rd December, 1918, said that "the negotiations were being continued, but these might be difficult and protracted." Councillor Deas virtually accepted the hard conditions imposed by the land speculators in the statement that they were in for a big financial loss. He said that "to have a successful scheme of housing for the working classes it was necessary to have cheap land, and that was only possible by going out far enough from the city to reach agricultural land."

Why should it be necessary to go far out from the town to obtain cheap land? Why not decide first to smash the monopoly that makes land dear within the municipal boundary? In Edinburgh (total area 11,416 acres) there are 3,072 acres of "agricultural" land. In 1911-12 the local rates amounted to £731,238, to which the "agricultural" land contributed only £1,779, an average of only 11s. 7d. per acre. (*White Paper* 144, 1914.)

That land at 12 houses to the acre would provide room, space and gardens for 180,000 people—if the price was right. And the price could be brought down to the proper level if the monopoly was squeezed out by imposing the city's taxes on the value of the land. But no, a great community must go begging around among the proprietors and suffer the impertinence of an occasional letter graciously indicating the terms on which they will treat.

£13,120 per acre in Edinburgh.—The Royal Commission on Housing in Scotland (extracts from whose report are printed on p. 37) quotes numerous cases of exorbitant prices of land for houses throughout Scotland. Mr. Roxburgh, a member of the Executive of the Edinburgh Branch of the Garden Cities and Town Planning Association, stated that in Edinburgh the feuing rates for tenements range from £100 to £250 per acre per annum (equivalent to £2,000 to £5,000 per acre capital value). The Commissioners were furnished with a return made some years ago by a large Corporation in Edinburgh of the rates of feu-duties at which they had feued land between the years 1850 and 1907. There are 109 cases of feuing for working-class tenements, as follows:—

				Per acre.	Per annum.
				£	£
2 cases between	65	and	100
45 "	"	..	101	and	200
35 "	"	..	201	and	300
20 "	"	..	301	and	400
1 case	"	..	401	and	500
3 cases	"	..	501	and	600
3 "	over	..	600		

The highest figure was £656 per annum. "When it is taken into account," the Commissioners say, "that these figures represent at the lowest (viz., £65) a capital value for land at twenty years' purchase of £1,300 per acre, and the highest (viz., £656) a capital value of £13,120 per acre, it will be seen that the housing of the working classes in Edinburgh has, so far as the use of land in various districts is concerned, been attended with great financial difficulty."

The Commissioners go on to state that it is not the case that working-class tenements have been more largely built on central and expensive sites in Edinburgh than in districts away from the centre. All the cases quoted above are not near the centre of Edinburgh.

In fact, before the sites were feued they were "ripening" as "agricultural" land. The ripening process means that the owner gets anything from £65 to £656 per acre per annum for land which, until he allows it to be used for building, has been paying in local rates no more than 11s. 7d. per acre on the average.

Crown's £300 per acre in Egham.—The *Daily News* of 10th January, 1919, reports as follows: The Egham (Surrey) Urban Council protests against the price asked by Crown authorities for 6 acres 3 roods 3 poles for housing purposes, viz., £2,000, or just upon £300 per acre. At a recent meeting of the Council, one member said it made them wonder whether the Government's housing proposals

were a fraud and a sham. The Council have offered £100 per acre.

It has since been reported in the *Daily Chronicle* of 1st May, 1919, that the Egham Council have refused to entertain the offer of the Woods and Forests Department to sell six acres of Crown land at Englefield Green for housing purposes, at £225 an acre.

The Crown sells the land for what it thinks it will fetch, just as any landowner would do. The evil is that land is sold to-day in a monopoly market. If the monopoly was broken these prices could not be got and the barrier to housing, development and production would be removed. One may contrast these prices of £300 and £225 per acre with the fact that in Egham out of 7,786 acres there are 3,253 acres of "agricultural" land, which in 1911-12 paid only £429 in rates—an average of 2s. 8d. per acre. £429 was the amount contributed by this land to a total rate-burden of £20,122. (*White Paper* 119, 1913.)

£3,000 per Acre in Erith.—The Works and Town Planning Committee of the Erith Urban Council, according to the *Kentish Independent* of 28th February, 1919, have passed the following resolution:—"That the clerk be instructed to point out to the owners that the price asked by them for the land is at the rate of over £3,000 per acre, which, in the opinion of the Council, is excessive, and that the Council's offer, which is at the rate of approximately £800 per acre, is quite a generous one; and to inform them that unless they are prepared to accept the Council's offer the Council will be reluctantly compelled to apply to Parliament for an Order to take the land required compulsorily."

The land was wanted for a road improvement, but "direct action" on the part of the owner prevents the necessary work going on. The threat of compulsory purchase is not very terrifying—except to the Council itself when it reckons what the arbitration and other legal costs will amount to. The real remedy is more drastic—to get power to assess the rates on the £3,000 valuation. We think that would remove the obstruction.

Erith should waken up to the fact that within its own boundary (4,613 acres) 2,038 acres are treated as "agricultural" land. The total amount of rates collected in 1911-12 was £59,083; but in respect of the "agricultural" land only £380 were paid—an average of only 3s. 8d. per acre. Land monopoly has the luxury of sweating the community when it sees fit, but taxation remains at only 3s. 8d. per acre while the land is held in speculation. (*White Paper* 119, 1913.)

Difficulties in Gainsborough.—The *Municipal Journal* of 3rd January, 1919, reports that Mr. Faulkner, Local

Government Board Inspector, met the Gainsborough Council with respect to a housing scheme. Some of the Councillors complained of the difficulty in obtaining the land they wanted, and the Inspector said the question of the compulsory acquisition of land would come before the new Parliament.

Gainsborough is a town comprising 2,458 acres. Of these, 1,748 acres are held and rated as "agricultural" land. The local taxation paid in 1911-12 in respect of them was only £259—an average of only 3s. an acre. The total amount of rates collected was £20,551. (*White Paper* 119, 1913.)

The "question of compulsory acquisition" has now come before Parliament, and has taken shape in the sinister Land Acquisition Bill to buy land at its "market value," as Gainsborough will discover to its cost when it attempts to buy some of the land on which local taxation is now only 3s. per acre a year.

£21,780 per acre in Glasgow.—The Royal Commission on Housing in Scotland quotes in its Report (referred to on p. 37) the evidence of Mr. Peter Fyfe, Sanitary Inspector, Glasgow, who stated that 30s. per square yard is not a usual charge for ground; meaning thereby, as his further evidence showed, that it was less than is usual. The same witness stated that ground at Brownfield cost £4 10s. per yard, which represents a capital value of £21,780 per acre, or an annual feu-duty of £1,089.

The Town Clerk in evidence stated that the capital cost of building land in Calton district equals 26s. per square yard, and in Parkhead 30s. per square yard. The latter figure is at the rate of £7,260 per acre and is equivalent (at 20 years' purchase) to a feu-duty of £363 per acre per annum. "This may be contrasted," the Commissioners say, "with the value of agricultural land in the neighbourhood of the City, which, according to the Town Clerk, is valued at 10s. to £2 per acre per annum."

A more striking contrast is revealed in the fact that *within* the City boundaries (12,975 acres before the recent extension) there are 2,170 acres of "agricultural" land. The total rates collected in 1911-12 were £1,730,086 to which the 2,170 acres of "agricultural" land contributed only £347, an average of only 3s. 2d. per acre.—(*White Paper* 144, 1914.)

£200 to £500 per acre in Hamilton.—The *Municipal Journal* of 14th March, 1919, states that the Local Government Board has provisionally approved the appropriation by the Hamilton Town Council of the land selected at Glenlee Estate, extending to some 16 acres, for housing purposes. It has, however, been suggested that the whole site, extending to 24½ acres, should be appropriated at a feu-duty of

£8. This is equivalent to a selling price of £200 per acre.

Mr. John Robertson, Chairman of the Scottish Union of Mine Workers, giving evidence before the Coal Industry Commission in March, 1919, stated that the Duke of Hamilton would not give up land at a less price than £500 per acre. He further said that in Hamilton, with 38,000 of a population, 27,000 lived in one and two-roomed houses.

In Hamilton there are 1,233 acres of which 500 are rated as "agricultural" upon which in 1911-12 the local taxation was only £117—an average of only 4s. 8d. per acre. The total amount of rates collected was £41,460. (*White Paper* 144, 1914.)

"Duke of Hamilton's Land Really worth £750 per acre."

—The *Times*, of 28th March, 1919, publishes a letter from Messrs. Moncrieff, Warren, Paterson & Co., Glasgow, who write on behalf of the Hamilton estate, by way of comment on Mr. Robertson's evidence. They refer to the £500 per acre land and say: "It is part of what Mr. Robertson describes as 'pleasure grounds,' and is partly woodland and partly pasturage. It is exceptionally well situated, having a frontage to the highway leading from the town of Hamilton westwards, and as a feuing subject has a market value to-day of not less than £750 per acre. Nevertheless, as the Town Council were the inquirers, it was offered to them at £500 per acre."

The solicitors admit the main point. The price asked was £500 per acre for land which is "partly woodland and partly pasturage." What then is its rateable value? That essential matter is quietly ignored by Messrs. Moncrieff. And who gave it the frontage to the highway, or made it so "exceptionally well situated"? Was it the Duke of Hamilton or his forbears? Was it, perhaps, for doing these things that the owners are rewarded by having their land taxed only a few shillings an acre, while its value is openly acknowledged to be fully £750 an acre?

£375 per acre in Harrow.—The *Evening Standard* of 18th March, 1919, reports that Harrow Council has agreed to purchase 21 acres (Honeybun's Farm on the Bessborough Road) at £375 per acre for housing purposes and allotments. It would be useful to know what is the present rateable value of that land.

The *Daily News* of 19th February, 1919, reports that the Harrow Council have decided to obtain particulars of any vacant land in the district that might be suitable for a housing scheme.

In Harrow (total area 2,028 acres) there are 1,206 acres of "agricultural" land. In 1911-12 the local rates amounted to £39,945, to which the "agricultural" land contributed only £240, an average of only 4s. per acre.

(*White Paper* 119, 1913.) Perhaps the Councillors will elicit these facts among the particulars to be obtained.

£80 per acre in Haydock.—At a Housing Conference in Manchester on 14th February, 1919, Mr. Aldridge, secretary of the National Housing and Town Planning Council, read a list of prices asked for land. While at Haydock land could be obtained at £80 per acre, at Bootle the price asked was £650, and at Maryport from £600 to £1,200.

In Haydock (total area 2,408 acres) there are 1,707 acres of "agricultural" land. In 1911-12 the local rates amounted to £8,724, to which the "agricultural" land contributed only £200, an average of only 2s. 4d. per acre. (*White Paper* 119, 1913.)

The annual local taxation per acre on this land, *when improved*, even if only twelve houses were erected, would be roughly £60 a year. This is the real price over and above the ground rent, which occupiers have to pay in order that the surrounding land monopoly may be protected and exempted from taxation.

£1,000 per acre in High Wycombe.—The *Times* of 2nd November, 1918, reports that at a Housing Conference at High Wycombe it was stated that there were 60 applicants for a vacant house.

According to the House of Commons *White Paper* 119 of 1913, more than one-half of the total area of the Municipal Borough of Chepping Wycombe was rated as "agricultural" land (816 acres out of 1,620), and in 1911-12 paid only £170 to the rates—an average annual rate of 4s. 2d. per acre. The total amount of rates collected was £23,671.

Mr. Verinder ("Land, Industry and Taxation," pp. 84, 85) tells us that in this country town, with so much open land immediately adjacent, "the Public Works Committee lately (December, 1912) suggested four 'schemes' for providing municipal houses, none of which could be adopted because from beginning to end the price of the land was prohibitive, viz., £300, £506, £537 and just over £1,000. They had tried fourteen schemes, and approached fourteen men who held land, and who had said: 'We don't care for your Town Council; if you want our land, you will have to pay for it. Alternatively they appear to have suggested some land adjacent to a sewage farm as a suitable site for workmen's cottages." If, instead of hatching fourteen "schemes," they had tried the Rating and Taxation of Land Values—but, of course, that is a "hotly-controverted question," because it would put an end to the private confiscation of public values.

£2,057 an acre in Hull.—The *Municipal Journal* of 4th April, 1919, reports: Regarding a letter from the Hon

Secretary of the House Builders' Section of the Hull Building Trades Employers' Association, enclosing a list of sites with particulars and prices, and also rough plans thereof, the City Architect has examined the plans and particulars, which included 17 sites in different parts of the City. The prices varied from £2,057 per acre to £500 per acre. All the sites were upon streets already made, and were laid out to accommodate houses erected in the ordinary house builders' way, and, in his opinion, they could not be utilised for housing schemes which would comply with the present housing policy of the Government. In view of the prices asked, and of the other circumstances of the matter, no further action is to be taken.

The area of Kingston-upon-Hull is 9,359 acres and it includes 3,200 acres of "agricultural" land. The total amount of rates collected in the Borough in 1911-12 was £540,999, to which the "agricultural" land contributed only £872, an average of only 5s. 5d. per acre. (*White Paper* 119, 1913.) Here is a town with more than three thousand acres of land held in speculation within its boundaries and taxed only 5s. 5d. per acre on the average—and the City Architect has to admit that housing cannot be proceeded with in view of the high price of suitable sites.

£120 per acre in Hythe.—The *Evening Standard* of 18th March, 1919, reports that the Hythe Town Council have accepted an offer of a site on which to build workmen's dwellings. It is to cost £120 an acre.

In Hythe (total area 2,689 acres) there are 1,216 acres of "agricultural" land. In 1911-12 the local rates amounted to £11,835, to which the "agricultural" land contributed only £233, an average of only 3s. 10d. per acre. (*White Paper* 119, 1913.)

£175 an acre in Ilford.—The *Municipal Journal* of 4th April, 1919, reported that a Committee of the Ilford Urban District Council had recommended the purchase of land from the Office of Works at £175 per acre. The Office of Works had stated, in reply to a complaint that the price was too high, that the purpose to which the land was to be put was fully taken into account in fixing the price, and that it was only for that reason that it was practicable to suggest so low a sum as £175 per acre, and that, under the circumstances, no reduction can be made in the price quoted.

In Ilford, out of 8,503 acres, 4,654 acres are rated as "agricultural" land, upon which in 1911-12 the local taxation was only £1,143—an average of only 4s. 10d. per acre. The total amount of rates collected was £164,889. (*White Paper* 119, 1913.)

Here is plenty of room for complaint and action if the Ilford Town Council knew its business. Had it power

to rate land values it could release several thousand acres for housing, and the price would be very much less than £175 per acre.

Labourers' Cottages in Ireland.—The working of the Labourers (Ireland) Acts affords an instructive lesson on the policy of subsidising houses out of public funds. The latest complete information is contained in the Report of the Irish Local Government Board for the year ending 31st March, 1915. This shows that since 1883 the number of cottages provided under the Acts had been 45,592, and 600 half-acre allotments. The total amount borrowed by local authorities had been £8,907,994, involving an annual charge of £315,439 for repayment. In 1914-15 the occupants paid £128,363 in rent, from which is to be deducted £40,545, expenditure on repairs, insurance, rent collection, etc. Thus the net income received by the local authorities was £87,818 and the annual loss on the scheme was £227,621. The loss has to be made up by general taxation and by special rates levied under the Acts, which in many places are more than 6d. in the £, and in Tipperary rise to 1s. in the £.

Rates are increased on all improvements, the building of all other houses is penalised and land speculation is encouraged. Public money is used not so much to subsidise cottages as to subsidise the low wages of Irish agricultural labourers, while other labourers in other industries have to foot the bill. It is this so-called "solution" of the housing question which is now to be tried on a large scale throughout the Kingdom—the squandering of the revenues in State charity, heavier taxation on all the people, and a bonus to every landowner who has "suitable" land for sale at "market value."

The Land Blockade in Ireland.—The Departmental Committee on Housing in Dublin contains in its Report (published 1914) extracts from statements submitted by certain urban authorities in Ireland. The following are some of the references made to the price of land.

Balbriggan.—"The great difficulty which confronts the Town Commissioners is the almost impossible task of building these different classes of house and obtaining sites at a cost which would enable them to let them at a rent which would not impose a very great extra taxation on the ratepayers."

Bray.—"The Council think that the method of acquiring possession of sites, clearing of title, etc., might be made more simple and expeditious."

Carlou.—"Some amendment of the law is required to facilitate the purchasing of suitable sites when required for building schemes, and more especially some amend-

ment which will enable local authorities to compulsorily acquire derelict sites on which no rates are being paid."

Killiney and Ballybrack.—"It being frequently necessary to compensate several ground interests, the price of land is often much in excess of its market value. The exorbitant sums allowed as compensation to owners of old dilapidated buildings standing in areas condemned as insanitary, the full rental value being invariably given for almost worthless property."

Nenagh.—"The procedure for the compulsory acquisition of lands for building purposes should be simplified. A judicial tribunal should be constituted to fix the value of building sites acquired by local authorities."

All this evidence goes to show that the Taxation of Land Values and the abolition of taxation on improvements is as urgent in Ireland as it is in Great Britain.

£200 per acre in Kiveton.—The Kiveton Park Rural Council wish to erect 200 or 250 cottages. They are negotiating with local landowners and have, as stated at a meeting of the Council on 10th February, 1919, decided to offer Mr. M. Athorpe's agent £200 per acre for a site. This is equivalent to £10 an acre annual value—and in a rural district.

Mr. Esslemont, of Stonehaven, said at the meeting of the Scottish Chamber of Agriculture in Edinburgh on 30th January:—"They also required land for housing. The public would not tolerate having to pay at the rate of £10 to £14 per acre for feuing purposes (that is, an annual rent) while land for purely agricultural purposes was obtained at £2 per acre." Mr. Esslemont should be a member of the Kiveton Park Rural Council

£484 per acre near Leeds.—At a meeting of the Leeds City Council on 3rd July, 1918, it was agreed to adopt the proposals of the Development and Improvements Committee to acquire from the Middleton Estate and Colliery Company an area of 326 acres at a price of £140 per acre. The land is beyond the boundaries of Leeds, and the scheme included the application for Parliamentary powers to incorporate Middleton within the city. Mr. Carby Hall said that adding the cost of development—tramways, water, electricity—to the purchase price, he estimated the total cost per acre to be £140, "which is very reasonable." Answering criticisms of the scheme, Alderman Wilson said there was no alternative. The cost of the site worked out at, roughly, 7d. per square yard. No other site was obtainable at less than 2s. per yard—£484 per acre.

No alternative, in fact, between £140 per acre land, requiring much expenditure on development, and £484 per acre land, to relieve congestion in the "most crowded

area of the town" where there had always been the "highest death-rate."

Leeds is in the same case as other cities. The "ring of land monopoly" is around it. Within its boundaries there is plenty of suitable land—but at a price which suits the monopolist. In Leeds (total area 21,572 acres) there are 10,232 acres of "agricultural" land. In 1911-12 the local rates amounted to £896,622, to which the "agricultural" land contributed only £3,309, an average of only 6s. 9d. per acre. (*White Paper* 119, 1913.)

An active and public-spirited town council would soon end the abuse whereby land paying so little in taxes cannot be got at less than an exorbitant price.

£400 per acre in Littlehampton.—The *Sussex Daily News* of 10th January, 1919: At a meeting of the Littlehampton Urban Council, on January 9th, the Chairman submitted the proceedings of the Housing Committee, who stated that the most convenient site for working-class cottages was that offered by Mr. Beldam in Arundel Road, namely, Hampton Field, for £3,350, and recommended the acceptance of the offer, subject to an agreement with the Local Government Board with regard to the loan. An amendment, moved by Mr. Hayward, to refer the matter back to Committee was carried. Mr. Hayward said that £400 an acre was "a very excessive price."

The area of Littlehampton is 2,377 acres. Of that area 1,773 acres are rated as "agricultural" and in 1911-12 paid only £277 in rates—an average of only 3s. 1d. per acre. The total amount of rates collected was £13,690. (*White Paper* 119, 1913.)

London's "Agricultural" Land.—Mr. Edgar J. Harper, in the paper he read before the Royal Statistical Society in March, 1918, on "The Bases of Local Taxation in England," was able to announce that he had succeeded in getting the details regarding agricultural land in London, which, for some reason unknown, were omitted from the *White Paper*, No. 119, of 1913.

The London figures, now at last made available, are significant, and are as follows:—

<i>Administrative County of London (1911-12).</i>		Acres.
Total area (including agricultural land) ..		74,816
Area of agricultural land		8,102
Total amount of public rates collected in respect of—		£
All hereditaments (including agricultural land)		15,869,181
Agricultural land		2,594

*Administrative County of London, with Thirty-Five
Adjacent Districts (1911-12).*

	Acres.
Total area (including agricultural land) ..	193,889
Area of agricultural land	53,242
Total amount of public rates collected in respect of—	£
All hereditaments (including agricultural land)	19,918,856
Agricultural land	13,661

Dissected, these figures show that in London County Council area the average amount of rates paid on agricultural land was approximately 6s. 5d. per acre; the average on all other land was approximately £212 per acre. For the greater area the averages were respectively 5s. 1d. for agricultural land, and £102 14s. for all other land. These figures do not, however, tell the whole story since the "other land" includes not only streets, parks, and public open spaces, but also *in cumulo* an immense area of vacant land which is not assessed as agricultural, and is not assessed at all. But they are eloquent enough in pointing to the extent to which improved land is taxed, while "agricultural" land largely held in speculation for building purposes is exempted.

£457 per acre in Manchester.—The *Manchester Guardian* of 3rd March, 1919, reports that the Manchester Corporation propose to purchase the Anson Estate, Rushholme, and to build on it 1,200 houses. The buildings on the estate include Birch Hall, let on an annual rent of £80. The cost of the estate, with a gross area of 108 acres, is £49,410.

An official communication we have received from the Manchester City Chambers, states that the rateable value of the Anson Estate (including Birch Hall, Birch Hall Farm, Rushford Farm and the Anson Golf Links) is £316 5s. The Corporation are, therefore, paying 156 years' purchase.

£3,000 per acre in Manchester.—The *Times* of 3rd March, 1919, quotes a worse case. It states: "For the present Manchester can proceed to develop an estate at Blackley, where there is room for about 2,000 houses, in addition to the 150 that were built *before acute controversy put a stop to the work*, and it has plans in hand for furnished houses in one area and for flats in another area where the land cost nearly £3,000 an acre." The italics are ours. The reference, no doubt, is to the 1909 Budget; but the price of the land, and not the "acute controversy," explains everything. It would be an extravagant proposition to build 12 houses to the acre there, so "flats" are going up.

The Land Blockade.—Speaking in the Manchester Town Council on 12th March, 1919, Alderman Jackson said (*Man-*

chester Guardian, March 13th): They had been in negotiation for an estate of two or three thousand acres in Cheshire, where people could be housed under rural or semi-rural conditions, and yet be within half-an-hour's tram ride of the city. That proposal had been turned down by the owner of the land, who did not want to sell. So far as the vital needs of housing were concerned, Manchester was practically under a blockade. Here was a case, he suggested to an applauding Council, where the individual interest should be subordinated to that of the community. Coming back to the Temple Estate scheme, Alderman Jackson described it as a very expensive one, as any scheme must be where land had to be purchased at an excessive price. They could not hope to exact an economic rent even if they were building under normal conditions. But the policy of subsidising rents was vicious in principle, and should not be encouraged.

"Agricultural" Land in Manchester.—Why should it be necessary to go so far afield? There are in Manchester 5,300 acres (out of 21,645 acres) which are rated as "agricultural" land and which in 1911-12 contributed only £1,611 to the total amount of rates collected (£1,759,046)—that is, for "agricultural" land, an average of only 6s. per acre. (*White Paper* 119, 1913.)

Here is sufficient room, at 12 houses to the acre, to build 63,600 houses and house 318,000 people! Councillors go further afield for house sites because they know that land within the town cannot be had except at exorbitant prices, and they foolishly believe they can find "cheap" land beyond city boundaries. Alderman Jackson explains how land monopoly immediately extends its "blockade." Surely, the simplest and wisest plan is to raise the blockade inside and outside the boundaries by assessing owners on the market value of their land and making them pay rates and taxes according to that value.

£1,200 per acre in Maryport.—At a Housing Conference in Manchester on 14th February, 1919, Mr. Aldridge, secretary of the National Housing and Town Planning Council, read a list of prices asked for land. While at Haydock land could be obtained at £80 per acre, at Bootle the price asked was £650, and at Maryport £600 to £1,200.

The area of Maryport (pop. 11,418) is 1,912 acres, of which 1,140 acres are rated as "agricultural land" and which in 1911-12 contributed only £154 to the total amount of rates collected (£10,190)—that is, for "agricultural" land an average of only 2s. 8d. per acre. (*White Paper* 119, 1913.)

£120 per acre in Newton Abbot.—The *Western Mercury* and the *Western Morning News* of 16th July, 1918, report

the experience of Newton Abbot Urban District Council in the matter of sites for houses. At a meeting of the Council on 15th July, Mr. A. J. Murrin, Chairman of the Housing Committee, stated they had originally set out with a working-class dwellings scheme for twenty houses, but on the intimation of Government financial assistance a scheme was propounded for acquiring twenty-five acres of land on Milber, belonging to the Earl of Devon, for the erection of 260 houses. For this land, which stood one field back from the road and the assessment of which he did not suppose was more than 10s. per acre, his lordship's agent had asked £3,000 and the offer held good only till 30th July. The Committee thought it was useless to negotiate further.

This is a clear case of the holding up of housing by the exorbitant price of land and illustrates how housing grants will only make land dearer. The annual value corresponding to £3,000 is £60, and the landowner seeks to obtain a price equivalent to 120 years' purchase of the rateable value. As the *Western Mercury* says: "This way lies failure to carry out a housing policy. What may come afterwards if failure is achieved we will not prophesy. The land question is at the root of so many of our social difficulties that it simply cries out for adequate treatment. If some means cannot be found of enabling towns to go out and breathe without paying a ruinous toll to the owners of the surrounding land for every step they take towards fresh air and space to stretch themselves, we are piling up a mountain of trouble for the future."

Lord Devon is not alone in being favoured by the rating system. In Newton Abbot, out of 4,171 acres, there are 2,999 acres of "agricultural" land upon which in 1911-12 the local taxation was only £556—an average of only 3s. 9d. per acre. The total amount of rates collected was £16,402. (*White Paper* 119, 1913.)

£1,400 an acre in Northampton.—The *Morning Post* of 16th January, 1919, reports: The Northampton Housing and Town Planning Committee, which proposes building 500 workmen's houses, finds its scheme held up through the difficulty of obtaining land at a moderate price. One landowner asked £1,400 an acre for land on the outskirts of the town which a few years ago could have been secured at agricultural value. The Town Council is urging the Government to take steps to enforce sale of land for workmen's dwellings at reasonable rates.

In Northampton (total area 3,469 acres) there are 1,859 acres of "agricultural" land. In 1911-12 the local rates amounted to £132,609, to which the "agricultural" land contributed only £591, an average of only 6s. 4d. per acre (*White Paper* 119, 1913.)

The demand upon the Government "to take steps" is too vague. Why not demand from the Government powers to rate land values?

£100 per acre some miles from Portsmouth.—The Portsmouth Town Council, at a meeting on 24th September, 1918 (as reported in the *Portsmouth Times* of 30th September), decided to proceed with negotiations to obtain the option of purchasing 500 acres of land at Portsdown Hill, in and about the parish of Wymering. For this land it was stated they had had an offer of £100 per acre. The purchase had been advocated in connection with an extensive housing scheme, but the discussion showed that the Council had no definite intentions what to do with it, except to hold it as a municipal speculation. Houses would be built, certainly; part might be used as playgrounds and open-air schools which the new Education Act provided for; and some of the area might be devoted to allotments or be farmed by returned soldiers. Before the Council can make use of the land at all they will have to build a tramway, widen roads, and go to all the expense of extending the boundaries of the borough.

The Portsmouth Town Council goes out speculating with public money on schemes far afield without first looking to the corrupt state of affairs inside their own boundaries. Portsmouth has a total area of 6,100 acres, and of these 1,181 acres are rated as "agricultural," which in 1911-12 contributed only £499 to the total amount of rates collected (£341,514)—that is, for "agricultural" land, an average of only 8s. 5d. per acre. (*White Paper* 119, 1913.)

Right at their own door lies all the land needed for expansion and development, but the Council choose to leave it held up in the hands of monopolists who enjoy the indefensible privilege of paying merely a nominal sum to the public revenues.

Rawtenstall.—The *Municipal Journal* of 2nd May, 1919, reports that a conference was held at Rawtenstall, at which sixty-seven different bodies were represented to consider the housing problem in the borough. It was stated that the Town Council proposes to erect 400 houses in the Waterfoot district and probably 350 at Rawtenstall. A resolution was passed urging (among other matters) that the Government should grant power to the local authorities to acquire land for housing purposes and without excessive cost, and that the Councils be empowered to schedule suitable sites in the area.

In making up the schedule we hope the Council will bear in mind the facts published in the *White Paper* 119 of 1913. The area of Rawtenstall is 9,528 acres, of which 7,265 acres are rated as "agricultural" land. The total

amount of rates paid in 1911-12 was £43,897, to which the "agricultural" land contributed only £1,120—an average of only 3s. 1d. per acre. (*White Paper* 119, 1913.)

£2,000 per acre in Richmond (Surrey).—The *Daily News* of 21st January, 1919, reports that many small houses are needed in Richmond, and frequent rewards for keys are offered. The difficulty in the way is the high cost of land, for which as much as £2,000 an acre has been asked.

Richmond (with a total area of 2,534 acres) has within its borders 347 acres of "agricultural" land which in 1911-12 contributed only £206 to the total amount of rates collected (£104,363)—that is, for "agricultural" land, an average of only 11s. 10d. per acre. (*White Paper* 119, 1913.)

Surely there would be no "difficulty in the way" of procuring land if each acre was rated at its market value. £2,000 per acre is equivalent to £100 annual value. The rates in Richmond for the year 1918-19 are 7s. 10d. in the £. Put them on the value of land held in speculation at £2,000 per acre and the owners would be obliged to contribute £39 per acre a year for their monopoly. How long would they continue to pay and hold land out of use? Charging them only 11s. 10d. per acre enables them to play the landlord game all the time.

£850 per acre in Roehampton.—The *Daily News* of 16th April, 1919, reports that the Housing of the Working Classes Committee of the London County Council has chosen as a site for a housing scheme 143 acres at Roehampton, known as the Dover House Estate, and including the mansion known as Dover House and Putney Park, which extends from Putney Heath in a northerly direction to Upper Richmond Road. The price named is £121,625, which is equivalent to £850 per acre.

If the scheme is proceeded with on Local Government Board lines, we assume there will be 12 houses to the acre. The price of the land would therefore be equivalent to nearly £70 per house, or to a ground rent of £3 10s. a year.

£400 per acre in Salford.—The *Manchester Guardian* of 15th January, 1919, stated that the Salford Council was about to consider a report from a Sub-Committee of the Health Committee with respect to the proposed purchase of land as sites for dwelling-houses for the working classes. It was the intention of the Committee to place before the Council schemes for the erection of 250 houses in the north of the Borough and 250 in the west, and for the northern scheme the Committee has selected a site on the Littleton Road Estate, offered by the Trustees of the Clowes Settled Estates, at £400 an acre, or about £28,000 for the whole plot of seventy acres.

The House of Commons White Paper 119 of 1913 omits the figures for the area of the agricultural land in Salford. But it states that under the Salford Corporation Acts 1862 and 1891, "agricultural" land within the borough is exempt from general district rates. The total of local taxes upon it in 1911-12 was only £161. The local speculators have been very much alive. Now they reap the harvest. For 70 acres of that land the owners have made an offer of £28,000—equivalent to a ground rent of £1,400. If 12 houses per acre are built on these 70 acres, the local taxation upon them will be at least £4,200. And the whole of the agricultural land is taxed only £161!

£400 per Acre in Sheffield.—The *Sheffield Daily Telegraph* of 7th March, 1919, reports an address given by Mr. F. E. P. Edwards, the City Architect, to the Crookesmoor Women Citizens' Association. He showed by the aid of plans what was going to be done in regard to housing on three estates—Wincobank, Norwood Hall and Walkley Hall. These estates had been obtained at a cost of from £230 to £400 per acre.

Is this another case of "going farther afield" in the vain endeavour to acquire cheap land? The Women Citizens' Association might have been told that within the municipal boundaries (23,662 acres) there are 9,944 acres of land rated as "agricultural." That land in 1911-12 contributed only £2,357 to the total amount of rates collected (£830,135)—that is, for "agricultural" land, an average of only 4s. 8d. per acre. (*White Paper* 119, 1913.)

£225 an acre in Southampton.—The *Southern Daily Echo* of 28th March, 1919, reported that the Southampton Town Council had agreed to purchase land for housing at Burgess Street and North Stoneham Lane, at a price of £225 per acre.

In Southampton (total area 5,817 acres) there are 678 acres of "agricultural" land, which in 1911-12 contributed only £271 to the total amount of rates collected (£224,681)—that is, for "agricultural" land, an average of only 8s. per acre. (*White Paper* 119, 1913.)

£300 to £1,000 per acre in Sunderland.—At a meeting of the Sunderland Rural District Council, according to the *Sunderland Echo* of 26th March, 1919, the Clerk reported that in accordance with the Council's decision he had made arrangements with the Ecclesiastical Commissioners to purchase eight acres of land at Burdon Lane, Ryhope, at £300 per acre. The land had been originally offered at £590 per acre. The Clerk further said he had an offer of four acres of land at Silksworth, opposite the Roman Catholic Church, at £300 per acre. In Fulwell there was a

parcel of land, about $3\frac{1}{2}$ acres, and the owner has asked the "modest price of £1,000 per acre for it."

£600 per acre the Average Price of 43 Schemes in Wales.—At a conference of representatives of district councils and other public authorities in Carnarvonshire, held in Carnarvon on 4th January, 1919, it was stated that a County Committee had been formed to consider housing schemes. Mr. M. E. Lee, Chairman of the Committee, touching the difficulty of acquiring land at a reasonable price, commented on the fact that whereas at Birmingham land had been got for less than £120 per acre, the average price required in connection with 43 schemes which were in vogue in Wales amounted to £600 per acre, and the committee felt strongly the need for legislation for cheapening land acquired for public purposes.

We have not got the required legislation. Instead, a pro-landlord Government is urging a Land Acquisition Bill to buy land at "market value." Not only are means wanted to cheapen land (and the taxation of land values is the only effective way), but it is imperative to take taxes off houses before any scheme can succeed, or be other than a policy of robbing Peter to pay Paul. The present local taxation per acre on the land Mr. Lee refers to is about 5s. an acre. If 12 houses are built (according to the Local Government Board standard) the local taxes will at once mount up to at least £60 a year per acre. In addition to that, the price of £600 per acre is equivalent to a ground rent of £30. That means a total annual burden of £90 per acre, or about £7 10s. per house. Of course the occupiers can't pay that, and so houses are let at charity rents, the loss being thrown on ratepayers and taxpayers generally, and other houses are the more heavily burdened. And this is what some people call "solving the housing problem"!

£375 per acre in Walthamstow.—The *Municipal Journal* of 4th April, 1919, reports: The Highways and Town Planning Committee of Walthamstow Urban District Council recommends that Messrs. Prickett and Ellis be offered £375 per acre for their land, having a frontage of about 280 feet to Billet Road and comprising approximately 22 acres.

In Walthamstow (total area 4,343 acres) there are 1,232 acres of "agricultural" land. In 1911-12 the local rates amounted to £207,169, to which the "agricultural" land contributed only £399, an average of only 6s. 6d. per acre. (*White Paper* 119, 1913.)

Some striking instances of land speculation in Walthamstow came to light in the days of the Budget (1909) campaign, and were recorded in the "Budget, the Land, and the People," with foreword by Mr. Lloyd George—£1,500

per acre for 2-1/7th acres as a site for a school, part of a large piece of land on the west side of Lloyd's Park, rated at from £2 to £3 per acre; £700 per acre in the same neighbourhood for 10 acres rated at 30s. per acre; £675 per acre for 2 acres 2 roods 9 perches, being part of 30 acres on the Aveling Park Estate, which until the trams came was rated (including a brickyard in the centre) at £150, or £5 per acre; and other examples.

Search for Sites in Wealdstone.—The *Daily News* of 19th February, 1919, states that the Wealdstone Council received on 18th February a report from the surveyor of interviews he had had with owners of certain lands in the district suitable for houses for the working classes.

The area of Wealdstone is 1,061 acres. Of that area 570 acres are rated as "agricultural" land, and in 1911-12 contributed only £112 to the total amount of rates collected (£22,535)—that is, for "agricultural" land, an average of only 3s. 11d. per acre. (*White Paper* 119, 1913.) Would the surveyor take note of that

Housing at Wembley—"If we can get more sites."—The *Daily News* of 30th January, 1919, reports that the Wembley Council has decided to erect 200 houses off the Ealing road. In an interview Mr. E. Butler, the Chairman of the Council, stated that "the 200 houses are but a beginning. If we get more sites and land we shall go forward."

There is plenty of land. The area of Wembley is 4,564 acres, of which 3,895 acres are rated as "agricultural" land, and in 1911-12 contributed only £649 to the total amount of rates collected (£27,807)—that is, for "agricultural" land, an average of only 3s. 4d. per acre. (*White Paper* 119, 1913.)

The Vale Farm at Wembley.—A notorious instance of the contrast between the price asked for land for housing and its rateable value was afforded on 10th January, 1910, when the Vale Farm Estate, between Wembley and Sudbury, was put up for sale. The estate, which extended to 91½ acres, was declared quite ripe for development and almost blocking the way to the neighbourhood around. Bidding proceeded until a price of £32,000, or almost £350 an acre, was offered. The auctioneer withdrew the estate, saying that an offer of about £45,000 might be considered.

This land was rated at an annual value of 25s. per acre. and about 3s. 3d. per acre per annum was paid in rates. The bidding at the auction revealed the actual value of the land and showed how anomalous and unjust the existing rating system is. The price offered for the land, £32,000, is equivalent (at 4 per cent.) to an annual value of £13 19s. per acre. The price demanded for the land, £45,000, is equivalent to an annual value of £19 12s. per acre. The

rates in Wembley were at that time 6s. in the £, and if these rates had been imposed on the price demanded by the landowners, £5 17s. 6d. per acre would have been levied instead of the 3s. 3d. imposed under the existing rating law; or £539 on the whole estate instead of £15.

The payment of £15 instead of £539 shows the monstrous privilege that bolsters up land monopoly. This is the reason why land is idle and builders are out of work.

The obligation to contribute £539 to the rates year by year on idle land would have inclined the owner or owners to develop it. It would have given employment to hundreds of men, added enormously to the prosperity of the whole district, raised wages, and reduced the heavy burden of rent and rates borne by the industrial classes generally.

The Vale Farm Estate has not since been developed for housing. It is still used as agricultural land.

£238 per acre in West Hartlepool.—The *Municipal Journal* of 11th April, 1919, reports: West Hartlepool Town Council has considered recommendations from the Housing Sites Committee for the acquisition of certain lands on the outskirts of the town for a housing scheme. The committee recommended the purchase of sites aggregating 176½ acres, sufficient for 1,850 houses and equal to a population of 9,000. The average cost per acre was stated to be £238. Councillor Fryer protested that if the land was agricultural the owners would be well paid at £70 per acre. Alderman R. Martin submitted that the small taxpayers living in the town would be called upon to subsidise the villas which the Government were going to compel them to put up on the outskirts of the town, and which could not possibly be let at a rent that would cover their cost. The scheme was referred to council in committee.

Councillor Fryer was right. £70 an acre would be a good price, when the fact is taken into consideration that the "agricultural" land in West Hartlepool, of which there are 880 acres, was taxed in 1911-12 for local purposes only £254, an average of only 5s. 9d. per acre. The total area of West Hartlepool is 2,958 acres and the total amount of rates collected in 1911-12 was £89,122. (*White Paper* 119, 1913.)

At the average figure of 5s. 9d. per acre, 176½ acres of "agricultural" land are taxed only £50 15s. Their price in a monopoly market is £42,007.

£165 per acre in Whittington and Newbold.—*Municipal Engineering* of 10th April reports: The Whittington and Newbold Urban District Council are to purchase 3½ acres at New Whittington, adjoining the recreation ground, for £350, and competitive plans for laying out the land, with designs for houses, are invited. At the last Council meeting the Chairman said the Council had also applied

for 33 acres near Gloucester Road, at £165 per acre. The idea was to build ten or twelve houses to the acre.

The area of Whittington and Newbold is 4,187 acres and includes 3,090 acres rated as "agricultural" land. The total amount of rates collected in 1911-12 was £12,820, to which the "agricultural" land contributed only £451, an average of only 2s. 11d. per acre (*White Paper* 119, 1913.)

£230 per acre in Wigan.—The *Westminster Gazette* of 21st February, 1919, states that the Wigan Town Council has bought land at £230 per acre for a housing scheme. The comment is made that "this is equivalent to $\frac{5}{8}$ ths of a penny in ground rent." If by this is meant a weekly ground rent, a simple calculation, taking the land rental as 5 per cent. of the selling price, shows that the Wigan Town Council would need to put 85 houses on the acre in order that the ground rent should be $\frac{5}{8}$ ths of a penny a week. The comment is obviously absurd.

The area of Wigan is 5,082 acres. Of that area 1,704 acres are rated as "agricultural" land, and in 1911-12 contributed only £366 to the total amount of rates collected (£140,208)—that is, for "agricultural" land, an average of only 4s. 3d. per acre. (*White Paper* 119, 1913.)

In 1918-19 the total rate-burden in Wigan was 10s. 8 $\frac{1}{2}$ d. in the £. What will the annual taxation be when and if 85 houses are built on an acre? £425 at the very least. Yet similar and equally suitable land, as long as it is not developed, pays only 4s. 3d. per acre. It is an important point, but it was ignored by the commentator.

£1,000 per acre in Ynysybwll District.—A conference under the auspices of the South Wales and Monmouthshire Housing and Town Planning Committee was held in Newport on 29th July, 1918. Discussing the question of urging the Government to pass at once emergency legislation empowering local authorities to acquire land for housing purposes at reasonable prices, Mr. D. Rogers, Ynysybwll, urged that they should be more definite on "reasonable prices." The land question was at the bottom of all their troubles. In his district £1,000 an acre was asked for land which for poor law purposes was rated at 5s. to 40s. an acre. "Landlords should be brought to their senses in this matter."

URBAN "AGRICULTURAL" LAND

SOME FURTHER EXAMPLES

Table showing the nominal taxation imposed on "agricultural" land within and around a number of the larger towns in England, Wales, and Scotland, not already mentioned in this Pamphlet. The figures are for the year 1911-12. see remarks on p. 3.)

	Area		Public Rates Collected in respect of		
	Total	Agri-cultural Land	Total Area	All Agri-cultural Land	Agri-cultural Land per acre
	Acres	Acres	£	£	
Aberdare ..	15,183	13,965	74,852	980	1s. 5d.
Aberdeen ..	6,748	2,400	265,169	922	7s. 8d.
Birmingham*	43,500	20,000	1,618,000	7,000	7s. 0d.
Blackburn ..	7,432	6,400	201,152	1,081	3s. 4d.
Bournemouth	5,850	1,027	168,701	105	2s. 0d.
Bradford ..	22,843	14,534	604,426	3,520	4s. 10d.
Brighton ..	2,620	318	276,714	102	6s. 5d.
Burnley ..	4,015	1,775	127,470	273	3s. 1d.
Clydebank ..	1,424	436	75,855	138	6s. 4d.
Coventry ..	4,147	1,776	141,647	668	7s. 5d.
Crewe ..	2,185	1,160	55,970	350	6s. 0d.
Croydon ..	9,012	2,643	339,828	520	4s. 0d.
Darlington ..	3,956	2,000	65,980	513	5s. 1d.
Dunfermline ..	7,674	4,667	32,268	718	3s. 1d.
Govan ..	1,319	130	135,705	78	12s. 0d.
Greenock ..	2,945	970	121,074	133	2s. 9d.
Halifax ..	13,650	10,278	204,878	1,921	3s. 9d.
Huddersfield	11,859	7,490	199,817	955	2s. 6d.
Leicester ..	8,582	3,651	374,928	1,661	9s. 1d.
Liverpool ..	19,502	3,876	1,598,952	1,590	8s. 2d.
Merthyr Tydfil	17,760	11,113	108,947	949	1s. 8d.
Mountain Ash	10,513	7,656	67,740	372	0s. 11d.
Newcastle-on-Tyne ..	8,762	2,290	484,587	542	4s. 9d.
Oldham ..	4,729	1,321	209,794	227	3s. 5d.
Paisley ..	3,538	1,100	127,186	190	3s. 6d.
Partick ..	1,006	103	117,316	27	5s. 3d.
Rhondda ..	23,885	19,888	213,984	288	0s. 3½d.
Rochdale ..	6,446	3,778	147,372	665	3s. 6d.
Stockport ..	5,485	2,650	148,321	410	3s. 1d.
Stoke-on-Trent	11,154	5,294	358,619	1,640	6s. 2d.
Sunderland ..	3,675	509	239,320	209	8s. 2d.
Swansea ..	6,229	506	222,239	189	7s. 5d.
Swindon ..	4,265	2,624	79,590	669	5s. 1d.
Walsall ..	7,358	3,640	92,008	795	4s. 4d.
Willesden ..	4,382	1,000	320,922	317	6s. 4d.
York ..	3,692	1,408	156,179	711	10s. 0d.

* The returns for Birmingham in the White Paper 119, 1913, are not complete. The above figures are for the year 1912-13 and were given in the House of Commons on 1st April, 1914, by Mr. Herbert Lewis in answer to a question by Mr. R. L. Outhwaite.

HOUSING COMMISSIONS AND THE LAND QUESTION

FROM THE REPORT OF THE ROYAL
COMMISSION ON THE HOUSING OF THE
WORKING CLASSES, 1885

“ At present, land available for building in the neighbourhood of our populous centres, though its capital value is very great, is probably producing a small yearly return until it is let for building. The owners of this land are rated not in relation to the real value, but to the actual annual income. They can thus afford to keep their land out of the market, and to part with only small quantities, so as to raise the price beyond the natural monopoly price which the land would command by its advantages of position. Meantime the general expenditure of the town on improvements is increasing the value of their property. If this land were rated at, say, 4 per cent. on its selling value, the owners would have a more direct incentive to part with it to those who are desirous of building, and a twofold advantage would result to the community. First, all the valuable property would contribute to the rates, and thus the burden on the occupiers would be diminished by the increase in the rateable property. Secondly, the owners of the building land would be forced to offer their land for sale, and thus their competition with one another would bring down the price of building land, and so diminish the tax in the shape of ground rent, or price paid for land, which is now levied on urban enterprise by the adjacent landowners ; a tax, be it remembered, which is no recompense for any industry or expenditure on their part, but is the natural result of the industry and activity of the townspeople themselves.”

**FROM THE REPORT OF THE ROYAL
COMMISSION ON HOUSING IN SCOTLAND,
1917**

“Land is in many ways the most important factor in housing. Without a plentiful supply of cheap land and easy access to it, house-dwellers cannot get sufficient space, nor water, nor sunshine; they cannot get even sufficient air.”

* * *

“We advance very definite views on the relation of land to housing. The question of the land is fundamental. If nothing is done to make it possible either for individuals or for public authorities to obtain building land at more reasonable prices than hitherto, housing reform will be paralysed at the outset.”

* * *

“The high feuing rates which have been in the past paid for building land undoubtedly influence owners of land in the direction of holding up land until they can obtain those high prices—and that without particular regard as to whether or not their land is as ripe for building as the land for which these high prices were paid. The result frequently is that the owner of the ground waits till the requirements of the community becomes so urgent that he is able to exact his own price for land.”

* * *

The Commissioners review the returns they have obtained of the feuing rates in 115 Scottish burghs, and after quoting many particular examples, give the following summary:—

“In sixty-eight burghs with a population below 5,000, the feuing rates range from about four or five times to about thirty to thirty-five times the agricultural value.

“In the case of eighteen burghs with populations between 5,000 and 10,000, the feuing rates range from about six to nine (in five cases) and from ten to twenty times the agricultural value.

“In the case of the twenty burghs between 10,000 and 25,000, the feuing rates vary between five and six times the agricultural value, up to twenty to forty times the agricultural value, in the case of Rutherglen, and twenty to fifty times the agricultural value in the case of Port-Glasgow

“In the case of nine burghs between 25,000 and 50,000, the feuing rates vary from about seven to twenty times the agricultural value in the case of Dunfermline, to about twenty to twenty-five times in the case of Hamilton, and in the extreme case of Clydebank from ten up to about seventy-five times.

"Calculations similar to those given for the burghs under 50,000 could be made for each of the seven large cities where the majority of the working-classes reside. In Dundee, a very usual rate of working-class houses is £80 to £120, and it has been as high as £400 per acre per annum. In Glasgow, the prevailing rates are from £200 to £300 per acre per annum, and sometimes go much higher. In Edinburgh, the prevailing rates have been £150, £200 to £300, and, in many instances, much higher—even up to £656 per acre per annum; the agricultural value has been multiplied by hundreds and the excess over agricultural values represents many thousands per cent."

* * *

"It cannot be doubted that working-class occupiers are seriously affected by the high cost of ground for sites. We think this can be made clear by analysis of evidence led before us. Before doing this, however, we may point out generally that if £250 per acre per annum is taken as a very common rate in the largest cities, the obvious result on working-class occupiers is that for their share of the site, and a very small share it is, they have to pay about £2 10s. per annum. One result is severe congestion, with all the serious disadvantages and effects upon the house occupier and his family or dependents. These have been well brought out in previous chapters. It is not very easy to crowd more than 100 two-roomed houses on to an acre, and so at £250 an acre our result of £2 10s. for each house occupier is arrived at."

* * *

Figures are quoted to show that for one-apartment houses, in certain districts of Glasgow, the payment for the site alone (exclusive of rates) varies from 23s. 8d. to 71s. per annum. That is the rent of a floor space equivalent to only 15 feet by 12 feet. For two-apartment houses, with a floor space equivalent to 17 feet by 15 feet, the rent of the site alone varies from 33s. 7d. to 100s. 9d. per annum. In the Saltmarket, for one-apartment houses the rent of the site alone is in some cases as high as 116s. per annum.

"The class of occupier whom we are discussing cannot afford to pay the sums mentioned, and moreover they do not get value for their money. The price paid and value received cannot be separated. Our conclusions are, that directly the working-class occupier has to pay such prices for the use of a site he does not get anything like value for his money, and on the contrary, that the high cost of land has resulted in him and his family living under congested and unhealthy conditions as to air, space and light."

The Report gives the following list of prices for sites by the Edinburgh School Board, including such buildings as were on the sites and which were demolished after purchase, viz. :—

“In 1901, at Comely Bank (for the Flora Stevenson School), 5,500 square yards, feu-duty 1d., price £4,994 11s. 11d.; buildings of little value before sale. (19s. 11d. per square yard, or £4,830 per acre.)

“In 1901, at Parson’s Green, 1 acre, feu 5s., price £3,144 15s. 10d. (13s. per square yard.)

“In 1903, at Craiglockhart, 6,050 square yards, feu-duty 1d., price £4,467 5s. 3d., vacant land. (17s. 7d. per square yard, or £3,573 per acre.)

“In 1907, at Gilmore Place, 5,500 square yards, feu-duty £13 8s. 6d., price, fixed by arbitration, £9,313 0s. 2d.; buildings merely builders’ sheds and temporary workshops of no great value. (Equivalent to £8,140 per acre; if including feu-duty, £8,410.) *Note.*—This is the only site that has been acquired by arbitration under Lands Clauses Acts. The costs amounted to £2,303 0s. 2d.

“In 1911, at Tynecastle, 3.717 acres, feu-duty 1s., price £7,957 5s. 7d., vacant land. (Equivalent to £2,140 15s. 7d. per acre.)

“In 1912, at Bellevue, 4.73 acres, feu-duty nominal, price £8,640 2s., vacant land (Equivalent to £1,826 13s. 2d., per acre.)”

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WHAT MR. LLOYD GEORGE HAS SAID ON LAND, HOUSING AND RATING REFORM

[These extracts are placed here for the purpose of recalling the uncompromising statements of Mr. Lloyd George when he stood for the avowed policy of "bursting land monopoly" by the Taxation of Land Values. He now stands for a policy of buying land for public purposes at its "full market value." In other days he passionately demanded cheap land for the solution of social problems. He now pleads for dear land to placate the interests he formerly denounced and ruthlessly exposed.]

Who ordained that a few should have the land of Britain as a perquisite; who made 10,000 people owners of the soil and the rest of us trespassers in the land of our birth; who is it? Who is responsible for the scheme of things whereby one man is engaged through life in grinding labour, to win a bare and precarious subsistence for himself . . . and another man who does not toil receives every hour of the day, every hour of the night whilst he slumbers, more than his poor neighbour receives in a whole year of toil? Where did the table of the law come from? Whose finger inscribed it? These are the questions that will be asked. The answers are charged with peril for the order of things the Peers represent.—*Mr. Lloyd George, at Newcastle, 30th September, 1909.*

* * *

"Let's Burst It."—Search out every problem, look into these questions thoroughly, and the more thoroughly you look into them you will find that the land is at the root of most of them. Housing, wages, food, health, the development of a virile, independent, manly, Imperial race—you must have a free land system as an essential condition of these. To use a gardening phrase, our social and economic condition is root-bound by the feudal system. It has no room to develop, but its roots are breaking through. Well, let's burst it.—*Mr. Lloyd George, at Aberdeen, 29th November, 1912.*

* * *

Vested Interests to be Beaten.—When they enclosed the commons they did it through Commissioners, and those

Commissioners did the work they were set out to accomplish so neatly, so completely, so thoroughly, that we decided that, the Commissioners having deprived the people of their interest in the land, Commissioners are just the people to restore the land to the people. It is a great undertaking. It is a gigantic one, but we mean to put it through. It is one that may take time; it is one that may involve us in a struggle with great interests. We are accustomed to that. **We have beaten vested interests and we will do it again.**—*Mr. Lloyd George, at Swindon, 22nd October, 1913*

* * *

New Sources of Revenue Essential.—You cannot build houses without land; you cannot lay down trams for the purpose of spreading the population over a wider area without land. As long as the landlords are allowed to charge prohibitive prices for a bit of land, even waste land, without contributing anything to local resources, so long will this terrible congestion remain in our towns. That is the first great trust to deal with, and for another reason—the resources of local taxation are almost exhausted. It is essential that you should get some new resources for this purpose. What better resources can you get than this wealth created by the community, and how better can it be used than for the benefit of the community?

Take the question of over-crowding. This land question in the towns bears upon that. **It is all very well to produce Housing of the Working Classes Bills. They will never be effective until you tackle the taxation of land values.**—*Mr. Lloyd George at Newcastle, 4th March, 1903.*

* * *

What shall we Tax?—Year by year the value of that land and house passes out of the man that built it, who sweated for it, who raised money for it, into the hands of the man who never spent a penny in erecting that house. What do we say? We say the country has need of money, and we are looking out for someone to tax. We do not want to tax food; we will tax no man's raiment; we will not tax the house that shelters him and his family. What shall we tax? We do not want to tax industry; we do not want to tax enterprise; we do not want to tax commerce. What shall we tax? **We will tax the man who is getting something he never earned, that he never produced, and that by no law of justice and fairness ought ever to belong to him.**—*Mr. Lloyd George, at Carnarvon, 8th December, 1909.*

* * *

No False Remedies.—I mean to raise these taxes in a way that will not interfere with any productive industry in this country, and I am not going to butter anybody's bread with taxes. . . . **Do not let us have false**

remedies. We want to do something to bring the land within the grasp of the people. We want to put an end to the system whereby the land of this country is retailed by the ounce, so that there should not be an extra grain of breathing spaces. . . . No; I tell you what we want. The resources of the land are frozen by the old feudal system. I am looking forward to the spring time, when the thaw will set in, and when the people and the children of the people shall enter into the inheritance that has been given them from on high.—*Mr. Lloyd George, at Liverpool, 21st December, 1909.*

* * *

Improvements Penalised.—The great criticism against rating is not merely that it lacks uniformity and is unfair between the parties, but that it is unfair to the class of property that you tax and rate. This is the greatest grievance of all—that it taxes improvements. The more a landlord improves his property the higher he is rated; the more he neglects his property the less he is rated. . . . If he allows his cottages to fall into decay and become empty, his rates are less; but if he is a good, sound landlord, who repairs ruinous cottages and builds new ones, up go his rates. The man who trusts to obsolete machinery in his business can keep his rates low; but the man who puts in new machinery and improves his buildings has to pay a higher contribution to the rates.—*Mr. Lloyd George, in the House of Commons, 28th April, 1913.*

* * *

The Injustice of the Rating System.—The worst of the present system is that the moment a man neglects his property he escapes rates; the moment a man begins to improve his property he is fined as a ratepayer. A shopkeeper extends his premises. A great workshop is erected. The rate assessor comes down and says: "Information has been laid against you, sir, that you have extended your works, that you are providing more employment for hundreds of workmen. Are you guilty or not guilty? He says—"I cannot deny it." Then he says—"I fine you £50 or £100 a year as long as you live, and don't do it again," and he goes on to a moorland near Leeds—not a building in sight, nor a plough on the land, no sign of one. Then he says—"This is all right, no improvements here," and he meets the proprietor and says—"What are you doing with this land?" The proprietor says—"Ha, I am holding it up until Leeds people want water; then I am going to charge them 800 years' purchase for disturbing my pheasants." The rate collector takes him by the hand and says—"It is such men as you who make the greatness of our country. We will only put

you down 12s. an acre. We have got to put something down." He goes home feeling that he has done his duty. But somebody meets him in the street and says—"Have you heard that Mr. Brown has added a bathroom to his house?" He says—"I don't believe it. I will go there at once." He goes and says—"Is this true I hear about you, that you have put on a new bathroom to your house?" He says—"I am sorry." Then he replies—"£2 added to your assessment, sir," and he walks home past a slum district and he says—"No baths here anyway." He meets the proprietor and he just asks him the question. The proprietor reassures him on the spot. He says—"No improvements about my property. Dilapidation and disrepair. They are not worth as much now as they were five years ago." He takes him by the hand and he says—"Well done, thou good and faithful servant. Go out and write quickly thy assessment down by 15 per cent." You think I am caricaturing. That is the rating system of England.—*Mr. Lloyd George at Middlesbrough, 8th November, 1913.*

* * *

Complete Change Wanted.—We want new rating. I don't profess to know your rating system in Scotland, but I know the rating system in England and Wales very well, and certainly in England and Wales we want first a complete change in the methods of our valuation for assessment purposes. They are crude, inefficient, and open at the present moment to a grave suspicion of partiality. The valuation under the Act of 1909 secures, for the first time, a real valuation of the land and of the structures thereon separately, and I can assure you we mean to make use of that valuation. . . . Now the Government have already, through their chief [Mr. Asquith] accepted the principle of the rating of land values, and they intend to give effect to it by legislation.—*Mr. Lloyd George, at Glasgow, 4th February, 1914.*

* * *

The Price and the Rateable Value.—Here was a plot of ground in the centre of the town (Huddersfield), which, as far as I understand, since 1904 has paid no rate at all. Then the Government came in and bought it. They paid £10,000 for it. I do not say it was too big a price. I am quite sure the Government made the best bargain they could. But my complaint was this, that if the land was worth £10,000 it ought to have been contributing to the rates on the basis of £10,000. In Bradford they wanted 1,500 acres purely for an essential public purpose. The owner claimed £369,000. He got £239,000. That is down £130,000. But take the price he got. The rateable

value of the property was £750. So that the owner received 319 years' purchase on the basis of his contribution to the rates.

It is wonderful what a touchstone municipal enterprise is. You find a moorland not worth 10s. an acre between two brothers. "I want that land." Then the vision appears. It is solid gold. I have no doubt at all that this land, seven miles from Bradford and a moor, was just as valuable as these people said it was. I am not doubting it, because I know how valuable they become the moment a Corporation wants them. **What I say is this, if it is so valuable they ought to have paid rates on it.**—*Mr. Lloyd George, at Huddersfield, 21st March, 1914.*

* * *

They Ought to Have Paid Rates on it.—They wanted land for tramway sheds in Sheffield. What did they pay for it? First of all I will tell you what the land was assessed at. It was assessed at £4 11s. 1d. per acre. The purchase price represented 664 years' purchase. I do not object to dukes getting a good price for their property if you can get anyone who will pay it, but I do think that they ought to contribute towards the rates on that basis.

I think I can give another case, also from Sheffield. Here was land that was acquired, also from a duke, for the erection of cottages to rehouse people dispossessed in connection with various improvements. The area purchased was 1 acre 2 roods and 31 poles. After all the charges of inaccuracies I want to give it to the last inch. The price was £5,993. That is a good price. The only rates paid at the time of the purchase in connection with the land were £3 10s. in respect to advertisement hoardings. The purchase price represents 1,712 years' purchase of this ground.—*Mr. Lloyd George, at Huddersfield, 21st March, 1914.*

* * *

Broadening the Basis of Taxation.—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 than the present. We propose that this valuation should be the valuation on the assessment of the real value of the property, separating the site from the improvements; 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 values shall henceforth form an integral part of the system of local taxation.** That was what I meant by broadening the basis of taxation.—*Mr. Lloyd George, in the House of Commons, 4th May, 1914*

THE TAXATION OF LAND VALUES

A BRIEF EXPLANATION

A tax on land values is not a tax on land, but on the value of land.

Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner *as owner*, and *not as a user* of the land.

In assessments under the Taxation of Land Values all value created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city site erected a valuable building would be taxed no more than the man who held a similar site vacant.

The Taxation of Land Values, in short, would call upon men to contribute to the public revenues not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to the fullest use.

The Taxation of Land Values, therefore, would :—

(1) Take the weight of taxation off the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to a value of tens of thousands of pounds per acre.

(2) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government, and greatly reduce its cost.

(3) It would do away with fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth and employs labour. It would leave everyone free to apply labour or expend capital in production or exchange without fine or restriction, and would leave to each the full products of his toil, whether of hands or brain.

It would, on the other hand, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

SIX REASONS FOR TAXING LAND VALUES

“What are the special characteristics of land as distinguished from other commodities ?

First : it comes from the hand of the Creator and does not owe its existence to man ;

Second : it is limited in quantity ; you can no more add an acre to the area of a country than you can add a cubit to your stature ;

Third : it is necessary for our existence : it is necessary for our production ; it is necessary to us when we wish to exchange our products with one another ;

Fourth : the value of land is independent of the value of any buildings or other improvements upon it ;

Fifth : land owes its value entirely to the presence and activity and demand of the community ;

Sixth : land cannot be carried away and cannot be concealed.

I can tell you, ladies and gentlemen, these are valuable qualities in the eyes of the tax-gatherer. Do you know, does any man know, of any other commodity which possesses all these characteristics ? If he does, let him name it now, and I will mention it to the Chancellor of the Exchequer ! ”

(Rt. Hon. Alexander Ure (now Lord Strathclyde), at the Alexandra Palace, London, 28th June. 1909.)

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