

## LAND & LIBERTY

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## THE LIBERAL LAND CONFERENCE

The Taxation of Land Values figured largely at the sessions of the Liberal Land Conference, held in London on 17th to 19th February. The question was given the widest publicity in the newspaper reports of the debates. It invaded the leading articles of the London and provincial Press; it was placed in the headlines of the day, and filled and continues to fill the correspondence columns, where there is always a splendid field for agitation. The Conference has served a purpose in all this ferment, and has succeeded beyond expectation in bringing more and more into the open those who would resist the claim that the value of land belongs to the community and should be devoted to public purposes. The impression spread abroad that the chief topic before the Conference was the taxing of land values and the untaxing of industry may not be to the liking of the hostile element that had planned a demonstration for other ideas; but there it is, and it is a tribute to the hold that the land value policy has upon the public mind.

### DIFFERENCES OF OPINION

It is necessary to look at some preliminary incidents to understand exactly what kind of land value taxation was endorsed, and how it is related to opposing schemes and projects that were also adopted.

We pointed out in *LAND & LIBERTY* for January that the Liberal and Radical Candidates' Association had met on 7th and 8th December, and had pulled to pieces the "cultivating tenure" plans of the Lloyd George Land Enquiry Committee under which the State was to take over the control of all agricultural land, setting up a new class of hereditary and privileged State tenants and compensating the landlords with perpetual annuities. The Candidates' Association did not discuss the "Urban Report" of the Land Enquiry Committee, and neither approved nor criticised the policy (partial and absurd as it was) there worked out for land value rating confined to "building land"; the meeting broke up with the suggestion that the section of the Candidates' Association, called the Land Group, should formulate a statement for submission to the forthcoming Conference.

In the interval the executive of the National Liberal Federation prepared the Agenda for the Conference, explaining that "it set out the proposals of the Land Enquiry Committee as modified by the Candidates' Conference," and amendments were invited so that they too could be printed and circulated to the delegates. The agenda contained the following draft resolution for discussion at the Urban Sessions:—

All land, other than *agricultural land*, or land used for public open spaces and other public amenities, should be assessed for rates upon its site value,

and rates should be imposed on the site value thus assessed, and be devoted to the unrating of improvements, and to the general welfare.

### THE MAIN ISSUE

The words we have put in italics became the main issue before the Conference. In the Agenda there was no mention of land value taxation as applied to agricultural land or to land outside urban areas; the subject was put down for discussion only among "urban delegates." Although the Candidates' Association had said nothing to that effect, land value taxation, according to the National Liberal Federation, was to be confined to local rating within the towns, and agricultural land, both in the towns and in country districts, was to be exempted from the incidence of a land value rate. The Conference was partitioned into two separate compartments dealing separately with urban and rural land. The fantastic and artificial distinction between urban and rural land was maintained throughout, carrying the inference that the townspeople have no right to say how to get out of their thralldom by smashing the surrounding land monopoly. As it transpired, the *geographical* boundary that would keep the operation of some kind of ostensible "land value rating" within the towns was eliminated. In its place there was substituted an equally ridiculous attempt to draw an *economic* line between land suitable for building and land suitable for agriculture.

### AMENDMENTS TABLED

No action was taken by the Liberal and Radical Candidates' Association until within a few days of the Conference. A statement was made in the Press that the "Land Group" of the Association had considered the matter and proposed to delete the words "*agricultural land*, or" from the resolution on Land Value Rating in the Agenda; and at the Joint Session on 19th February the following words should be added to the resolution on the paper:—

The Conference expresses its continued adhesion as a fundamental part of Liberal policy to the principle and the general application of the taxing and rating of land values and the corresponding relief of improvements from the burden of rates.

These Amendments had been submitted beforehand to the organizers of the Conference by sundry district Liberal Associations. The Candidates "Land Group" desired they should be pressed and stated the belief that by them "the proposals will be greatly strengthened and will stand a better chance of commanding the full and unanimous approval of the party." This notification roused Mr. Lloyd George to a protest, and led to a sharp interchange of correspondence. Then—"behind the scenes," as the *WESTMINSTER GAZETTE* puts it—other plans were prepared.

### A COMPROMISE

A last-minute whip issued by Mr. Atholl Robertson, the Chairman of the "Land Group," indicated that there had been negotiations and a compromise. Two new amendments were conveyed by him to the delegates. One was to be put at the first Urban Session and the other at the Joint Session, and the procedure was to be arranged so that both would be "in order" according to the rules of the Conference. They were moved by Sir John Simon and were so skilfully piloted by those who were party to the compromise that the other amendments already printed and circulated (and demanding taxation of land values as applied to all land) were either shelved or closed. In that way steps were taken to prevent a vote on the main issue for fear, apparently, that if the inclusion of agricultural

land was insisted upon as essential, defeat would come at the hands of the Lloyd George and Land Enquiry Committee section, which was present in great force. The Conference would then have dissolved without any declaration on Land Value Policy, and the rift within the Liberal Party would have gaped wider than ever.

The chosen alternative was to seek "Liberal unity" in a formula which merely repeated in other words the view that the owners of agricultural land, or land suitable for agriculture, should be left in possession of their monopoly. In the event, Liberal unity if it has been achieved, which is most questionable, has been purchased at the cost of principle.

#### LAND VALUE RATING

At the opening session, the first resolution formally declared the "need for reform." The second resolution on the paper was moved by Mr. Artro Morris of Birkenhead, and seconded by Mr. George Nicolls. It dealt with Land Value Rating by excluding agricultural land as already explained.

The discussion at once became animated by the tabling of the amendment to delete the words "*agricultural land, or*." This had been put down on the paper by the Liberal Associations of Bethnal Green (S.W.), Huddersfield, Leeds (N.E.), Finchley, Eastbourne, Putney and York. It was moved by Mr. Percy Harris of Bethnal Green, who, in the course of his speech, said it was impossible to treat urban and agricultural land separately in regard to rating.

Mr. Ashley Mitchell, of Huddersfield, seconded the amendment, urging that if it were not passed the Conference would be turning its back on former declarations of the party.

At this stage Sir John Simon moved the "compromise resolution" as a substitute for the one under discussion:—

All land in urban areas, other than land used for public open spaces and other public amenities, should be assessed for rates upon its land value, and rates should be imposed on the land values thus assessed, and be devoted to the un-rating of improvements and the general welfare, *provided that the burdens on land which is in genuine use for agriculture, and is not required for building or other industrial purposes, shall not be increased thereby.*

Sir John Simon pointed out that the resolution dealt with urban areas because delegates present were sitting in Urban Session; and the arrangement was to move a further resolution "for town and country" at the Joint Session.

The words we have italicized are vital. They surrender everything by making the proposition laughable and impossible. Who can say when land is in "genuine use" for agriculture or when it is "required for building and other industrial purposes"? The proviso, besides being indefensible in the matter of principle, would no doubt solve any unemployed problem that exists among lawyers, and it introduces just those qualifications, exceptions and exemptions which would reproduce the difficulties and the chaos of the 1909 Budget land duties. When the reports of the Land Enquiry Committee were issued, one London Liberal (an ex-M.P.) put his views to a colleague in a very frank letter that we are able to quote, and it applies word for word to the work of the Conference: "If we were content to be merely honest it would not be necessary to be so clever, and we could win the country on the straight issue as we did twice in 1910, and then solve our problems by doing what we then promised but did not do, viz., tax land values and leave alone the increment, decrement, reversion, soil, site, undeveloped land and all the devices

for complicating matters and making fortunes for lawyers."

Mr. W. M. R. Pringle opposed the resolution in a very vigorous speech. He warned the Conference against the proviso not to "increase the burden" on land declared to be in genuine use for agriculture. It would allow almost all land on the outskirts of towns to escape. In support of his argument, he alluded to an illustration recently used by Mr. Lloyd George, who had referred to the case of the Scottish Wholesale Co-operative Society which desired to buy ground at Shieldhall, Glasgow, and was required to pay a very high price for it. That land, Mr. Pringle said, would not be rated on its site value according to the new proposition before the Conference.

The resolution was carried.

#### MUNICIPAL LAND PURCHASE

After dealing with Leasehold Enfranchisement, Arterial Roads and Town Planning, the Conference debated the policy of the Land Enquiry Committee for municipal land purchase on a grand scale, giving power to the local authorities to hold great areas for future development. The proposal was fought in an able and emphatic speech by Mr. P. Wilson Raffan. It is a scheme that would but superimpose the evils of public land speculation upon the jobbery of the private speculator.

The land purchase resolution, which was carried, read as follows:—

Urban authorities should have the first option on the purchase of all land within their areas, and be empowered to acquire it at the price at which it is assessed for site-value rating. Urban authorities or regional authorities should be empowered to acquire any land in advance for purposes of town-planning or schemes of improvement, and at the price at which it is assessed for site-value rating, or, if not so assessed, then at a price to be fixed by arbitration.

Where all the money was to come from for purchase was not explained, nor how it could be raised except by enormous levies on the ratepayers. The price to be paid for the land should be noted. Apparently the urban authorities will not be in a position to embark on land purchase within the town boundaries until the "assessment for land value rating" is completed. But outside they may begin ("arbitration" being the ineffective check) at once to raise to yet higher levels the exorbitant prices demanded for the belt of monopoly land which are the sole obstacle preventing municipal expansion. Whether within or without the town, the provision that the land shall be bought at the price "at which it is assessed for land value rating" has to be read in the light of the Sir John Simon resolution, and the worthlessness of the words quoted becomes apparent. The land the towns would buy (if these

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plans for municipal land speculation should ever take shape, which Heaven forfend!) is now "agricultural land." It is mostly in "genuine use" as such, and although it may be "assessed" for land value rating, *the rates at present levied on it as agricultural land are not to be increased.* The genuine market value of such land may well be £500 per acre, and the present rates levied may be round about 10s. per acre. The land purchase resolution accordingly means that the municipalities would have to purchase land at £500 per acre, although when levying their rates they cannot get more revenue than 10s. an acre from the same land. The two resolutions dovetail into one another quite ingeniously for the security and the enrichment of the monopolist.

#### LAND VALUES AT THE RURAL SESSION

At the first Rural Session of the Conference, an amendment was down in the name of the Eastbourne Liberal Association, proposing that:—

The policy must ensure that all land other than land used for public open spaces and other public amenities should be assessed for rates upon its value apart from improvements, and rates should be imposed on the values thus assessed and be devoted to the unrating of improvements and to the general welfare.

This was moved by Mr. Harry White, of Eastbourne, and seconded; but the discussion on it was suspended to make way for a motion from Rochdale, which was moved by Mr. Ramsay Muir, and was as follows:—

If or when land is transferred from agricultural to non-agricultural use, means should be taken by taxation or otherwise to ensure that any additional value attaching to the land which may be due to the activities of the community shall accrue to the advantage of the community, and in the meanwhile the methods of rating land in genuine agricultural use should be reformed so as to stop the penalizing of improvements.

Mr. Ramsay Muir said that when the full policy of the Green Book (the Rural Report of the Land Enquiry Committee) was dropped in favour of the proposals as modified by the Candidates' Association, a gap appeared in the proposals. According to the Green Book, all agricultural land was to be taken over on a given day by the public authority, and therefore when at any subsequent time agricultural land was diverted to other uses the increased value would accrue to the public authority. Now that the original scheme had been so greatly modified, and much land might be left for considerable periods in private ownership, it was necessary to introduce some provision to secure that industrial values created by the public should go into the hands of the public.

#### THE QUESTION OF "BUILDING VALUES"

Mr. Pringle said it was important that the Conference should understand that the principle of the removal of rates from improvements in regard to agricultural land had now been accepted, although yesterday it had been repudiated. Unfortunately, the Conference had not so far agreed to the principle of rating land on the outskirts of towns in such a manner as to bring it to its best use. He described several cases with a view to showing that, in spite of what had been passed by the Conference, the speculative owner of land on the outskirts of towns would still be able to continue holding the land up so long as he allowed it in the meantime to be used for some agricultural purpose.

Several delegates insisted upon having the vote taken on the Eastbourne amendment, which had not yet been discussed. It was defeated, and the Rochdale

amendment was carried. Incidentally, the way was thus paved for the moving of Sir John Simon's second compromise resolution as a further amendment at the forthcoming Joint Session, a procedure that had been part of the negotiations before mentioned.

The policy suggested in the Rochdale proposition adds more complexity to the findings of the Conference. The landowner is to surrender the whole of the increased value when the land passes from agricultural use to industrial use, but there is nothing to prevent him from continuing to use the land for agriculture, however much it may be needed for building. His ultimate fate may be to lose the whole of the "building value" when at last he allows it to be used for building—unless, of course, he is within reasonable distance of a town which is exercising "the first option" to purchase all the agricultural land in its vicinity. In that event he can sell the land at the genuine market value at which it is "assessed for site-value rating," and although he is at present paying only 10s. an acre in rates he will get his £500 an acre or more at the expense of the community. Take it one way and the landowner is stripped of his expected increment. Take it the other way and he makes a great fortune. The Conference took it both ways.

#### COUNTY LAND PURCHASE

The modified scheme of "cultivating tenure" was considered in detail and various new amendments were grafted upon it with which we need not treat here. They are matters for another occasion. The final discussion at the Rural Sessions found the Conference at sixes and sevens on ways and means of effecting public purchase of farm land so as to prevent the owner getting the "monopoly value." The resolution read:—

The price paid for land taken over by the County Authority should be a fair price, and should exclude "monopoly value." It should be paid in a capital sum, in bonds, or by an annuity, as the County Authority and the Ministry of Agriculture may determine. The rent charged to the tenant should represent only the agricultural value of the land and should not include any payment for sinking-fund to redeem the original cost. This charge should also be remitted in the case of existing small-holders.

In spite of the effort to rule out "monopoly value," the resolution still leaves a loss on the transaction; the part of the burden that is not to be thrown on the tenant and the small-holder would have to be borne by the taxpayer, but the Conference was not bold enough to say so.

Mr. Isaac Foote moved to delete the words "monopoly value," saying that no valuer knew what they meant, and it was no good going to the country with phrases nobody understood.

Mr. F. D. Acland hoped that the words would remain. What was contemplated was that the land should be got at a price rather less than the ordinary market price as between buyers and sellers. There were all sorts of values which came into that price which were not purely agricultural values.

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Mr. Lloyd George made an appeal against the amendment. He said there was much virtue in the words "monopoly value" especially when one had to appeal to country audiences. The small-holder often found he had to pay a higher rent than the local farmer. It was a bigger value than real agricultural value, for the particular small-holding was often the only bit of land available.

#### MORE CONTRADICTION

The amendment was defeated and the resolution was carried with an amendment providing that—

The price paid for land taken over by the County Authority should be a fair price based on the assessment of the Valuation Department—and to this end the national valuation should be brought up to date—and should exclude "monopoly value."

A surprising conclusion from the debate. There spoke those who are against applying land value taxation to agricultural land because, so it is said, the land value in that case either cannot be ascertained or does not exist. A valuation was demanded that separates the value of land from the value of improvements. Examples were given to show that land value is a very real conception. It exists when compensation is in the air but not when it is proposed to tax land values. The landowner was not to get the true market value of the land. That was the intention, yet the business ended with a declaration that nevertheless the full market value was to be paid. The assessment of the valuation department is the selling value in the open market; it includes the "monopoly value" and "all sorts of value which come into the price"; it would put on record the price that the small-holder now has to pay; and *to this end*, that is to say, for land purchase (but not for land value taxation) the assessments of 1909 are to be replaced by the assessments of 1926 by bringing the valuation "up to date." There is no doubt "much virtue in the words monopoly value" when the appeal in favour of land purchase has to be made to country audiences—of landowners!

#### A BRIBE TO FARMERS

The Rural Sessions concluded with the passing of a resolution declaring that special measures are needed to deal with cases where the purchasers of farms since the war are unable, by reason of the high prices paid, to cultivate their land to its full productivity.

The policy announced in this declaration is that the taxpayers should come to the assistance of the farmers who were forced to buy their farms at top prices during the boom in land values provoked by the Corn Production Act.

It was not only the farmer that suffered under that speculation but the whole community, and the resulting injury to agriculture is beyond computation. If any assistance is due to the immediate victims—the farmers themselves—it should come from those who were the immediate gainers, the landowners who reaped the advantage of the Lloyd George legislation passed in their interest. But the Liberal intention is that the public shall pay again, and the effect will be another

disastrous land boom for the benefit of a new class of landowners at the cost of all other classes: shopkeepers, householders, manufacturers and the mass of working people who have already endured greater misfortune than the farmers.

#### LAND VALUES AT THE JOINT SESSION

The omission from the Agenda of any reference to land value taxation was proposed to be made good in the following amendments submitted by Finchley and Putney:—

The Conference expresses its continued adhesion as a fundamental part of Liberal Policy to the principle and the general application of the Taxing and Rating of Land Values and the corresponding relief of improvements from the burden of rates.—(*Finchley*.)

The question of land as a monopoly is one and indivisible and as such should be dealt with boldly as the first essential reform, and further that the only practical method of "smashing the land monopoly" is by immediate adoption of the accepted Liberal policy of unrating and untaxing improvements and rating and taxing the value of all land due to the presence and activities of the community, and that with this object the first step should be to concentrate on the restoration of the valuation of all land apart from improvements."—(*Putney*.)

The Finchley amendment was withdrawn, Mr. T. Atholl Robertson having written to the Chairman that he wished place should be given to the resolution to be moved by Sir John Simon. The Putney amendment was not taken.

Sir John Simon thereupon moved the companion resolution to that which had been agreed at the first session of the Conference, and as adopted it dealt with land value taxation as follows:—

The Conference reaffirms the accepted Liberal policy of relieving the public burdens on improvements and of taxing and/or rating of values of land which are due to the presence, activity, and expenditure of the community, and accordingly declares the necessity of making site value the basis of taxing and/or rating of land, which is used for building or for industrial purposes or in the interests of the community ought to be so used in urban and rural districts alike, and to reform the whole system of rural rating so as to encourage, instead of penalizing as under the present system, agricultural development and improvements both in and on the land.

Mr. Ashley Mitchell spoke against the resolution with great earnestness as a renunciation of Liberal pledges and a departure from the principle that land value taxation must apply without distinction to all land. Any provision that attempted to confine the application of the system to some defined use would certainly come to grief. He took the strongest exception to the contention that the taxation of land values would not benefit, encourage and reward the cultivator of the land equally with the dwellers in the towns and all engaged in urban industries. He would vote against the resolution. It denied a just reform to agriculturists. If the taxation of land values was fearlessly advocated in rural areas it was as easily understood as in the towns. That had been his own experience in numerous campaigns. Farmers could see as clearly as any one that to change the basis of assessment to the unimproved value of the land was essentially just as between the worker and the slacker. The Danish peasants were urging the taxation of land values and the Danish Social Democratic Government was putting through a Bill at that moment to give effect to their demand.

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Mr. Raffan, supporting Sir John Simon and the resolution, persuaded him to add the word "presence" of the community to the words "activity and expenditure."

The resolution was carried, the Conference confirming, although in another form of words, the view it had expressed at the beginning that the owners of agricultural land (*and of the immense tracts of land that might be used for cultivation but are withheld*) must be immune from any rate or tax on land values. The levy is to be on land "suitable for building" in the opinion of some one who can so discriminate, and the words "in urban and rural districts alike" make the attempt to discriminate no less foolish. The compromise is no compromise. It is the negation of the Land Values principle; and the principle being abandoned, there is left the pretence that a partial scheme based on capricious and equivocal distinctions could take shape in practical legislation.

#### "UNRATE IMPROVEMENTS"

If the taxation and rating of land values is not to apply to cultivable land, on what principle or basis is it intended to "reform the whole system of rural rating so as to encourage instead of penalizing" agricultural development as under the present system? If the local taxation that is still imposed on farm improvements is to be removed, how will the deficit be made good or at whose cost? The resolutions of the Conference rule out any levy on the land value. It is a proscription that forebodes and perhaps is meant to bring about an annual grant from the Treasury so that all rates on cultivable land shall be abolished. It concedes, in fact, the demand of the landlord interest that the policy of the Agricultural Rates Acts shall be carried to its final and logical conclusion.

#### THE CASE FOR AGRICULTURE

Three-quarters of the local rates leviable on "agricultural land" are now paid out of national taxation under the provisions of the Agricultural Rates Acts. That method of remission, for the benefit of the landowner, has surely gone far enough. Yet by the Rating and Valuation Act relief of the same kind and with the same effect is now to be extended to farm buildings other than the farmer's house. The new and increased reduction in the assessment of labourers' cottages simply adds (because they are occupied at a nominal rent as part of the labourer's wage) to the rent that can be obtained for the farm; and the financial aid under the Housing Acts whereby landowners can get an annual subsidy of £12 10s. for every new cottage built, goes again in the same direction. In these and other ways the landowners are receiving a free gift annually of millions of pounds from the rest of the people. They make claims upon the Road Fund to construct and maintain roads that give new values to agricultural land, and the great development of the motor services throughout the countryside makes for further increment eloquently expressed in the land agents' advertisements.

#### LAND VALUE POLICY

What is the alternative to all this reaction? How shall the abuses of land monopoly and unjust taxation be remedied? These are questions Liberals can best answer for themselves.

What one Conference approves to-day another may reject to-morrow. Liberals would do well to remember the work of the Land Values Group in Parliament which was carried on with consistent purpose throughout all the years from 1910 to 1924. The policy of that Parliamentary Group had always been for a national

Land Value Tax levied on *all* land and the corresponding remission of taxes on improvements, industry and consumption. The tax on land values was to carry with it of necessity a valuation of all land apart from improvements, and as soon as that could be supplied to the local authorities steps could and would be taken to transfer local rates from improvements to land values.

The demand for the land value tax was pressed upon Mr. Philip Snowden when Chancellor of the Exchequer in 1924 by a deputation representing 150 Labour and 71 Liberals members. The names of the deputation are on record, and at that time the idea of any discrimination between land "for agriculture" and land "for building" would have been warmly repudiated.

The Land Values Group in Parliament regarded the policy not merely as a financial reform but also as a reform vitally related to employment, housing and national prosperity. It is the means to get rid of the protectionist tariffs, the indirect taxes and the duties on food; to restore Free Trade and link with it the freedom of production. How can Liberals hold to that policy and at the same time treat with the slightest respect the resolutions adopted at their recent Land Conference?

#### THE LAW OF RENT

The economic rent of land is not of landlord creation nor was it ever designed to enrich a few. The factor that gives rise to it, "*the extreme variations all over the country in the quality or productive capacity of the land*" (to quote the latest publication of the Conservative Government on Agricultural Policy), proclaims its existence and its function wherever one likes to look. The economic rent or value of the land reflects advantage of situation or other superior natural endowment and grows where the people, by their added numbers or by being shut out from opportunities that would tempt their industry, are forced upon land of less and less productive capacity. It is sometimes said that the demand for land is the cause of land value. The statement is at best incomplete. It does not explain why one piece of land returns more to labour and capital than another, nor clothe with argument the fact that the rent of any land is governed by the necessity that drives a portion of the population to use inferior land. The explanation must be given in terms of the law of rent—the law that speaks of differences in natural fertility, in situation, in capacity and in benefits that come to the holder of the land that he did not bring there—the law that is Nature's dispensation for all; the law that binds science and morals together in the proud claim and democratic idea that all have equal rights to the land.

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