

## LAND & LIBERTY

(Incorporating "LAND VALUES.")

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Here are two simple principles, both of which are self-evident :

I.—That all men have equal rights to the use and enjoyment of the elements provided by Nature.

II.—That each man has an exclusive right to the use and enjoyment of what is produced by his own labour.

There is no conflict between these principles. On the contrary, they are correlative. To secure fully the individual right of property in the produce of labour, we must treat the elements of Nature as common property.—*Henry George: "Protection or Free Trade,"* chapter 26.

## REACTION AT WORK

The official evidence submitted to the Select Committee on the Land Value Duties explains that the Land Valuation ordered to be made under the Finance (1909-10) Act, 1910, was completed for England, Wales and Scotland in September, 1915, except that for various reasons many of the recorded assessments await final settlement. Hitherto much obscurity has surrounded the progress and results of the Valuation. From the beginning landlord influence made it a private and confidential undertaking, about which no facts should be published either in respect of individual properties or in respect of the land as a whole.

The conspiracy of silence was well maintained by the Board of Inland Revenue, which had control of the Valuation Department. The annual reports of the Board were always perfunctory enough and any one who has read them will have seen that the effort was rather to withhold information than to impart it—to dismiss an objectionable subject in as little space as could decently be devoted to it. The Inland Revenue autocrats were apparently not in favour of making an investigation which would reveal the value of the land. The evidence is clear on the point. For first, what was the chief object of Valuation? It was to *separate* the value of the land from the value of improvements by making a record of "gross value," "full site value," "total value" and "assessable site value." No report has been given except a scant reference to the so-called "total value," which is an indiscriminate mixture of land value and improvements and which does not include the value of easements, rights of way, fixed charges, chief rents, feu duties, ground annuals or tithes. The aggregate "total value" of Great Britain is said to have been 5,300 millions on 30th April, 1909, but the figure conveys no information to any one who asks what has been the result of *separating* the value of the land from the value of the buildings and improvements. Moreover, that aggregate has not been

compiled in a systematic manner; it is merely the sum of "the monthly returns sent up by district valuers to report their progress," and may or may not be a true aggregate. In any event, when the valuers were adding up their "total values" they could have as easily added up the values in the other columns and so made a complete monthly return to the head office. The explanation of the omission can only be that instructions were given not to trouble about such reports. It suited the Board to publish only the "Total Value" figures and so keep the Valuation a mystery. Meanwhile the position is that neither the Government nor the Valuation Department has any record of "gross value" or "full site value" or "assessable site value" in the aggregate, either for the whole country or any part of the country. The assessments of the individual properties are filed in the district offices and there they are likely to remain with their secret, which a temporary staff of clerks could reveal at a month's notice.

The contumacy at the Board of Inland Revenue is further revealed in the evidence submitted by their spokesmen to the Select Committee on the Land Value Duties, Mr. Percy Thompson, who is himself a Commissioner. The tone and the attitude he adopts indicate an ill-will against the Valuation, which must have given as much trouble to the valuers as all the Court cases and all the stupidities of the Act put together. The valuers encountered and overcame many difficulties, but they were not all manufactured outside the Valuation Department, and if the Land Value Duties Committee did nothing else, it at least enabled the valuers to tell the story of delay and obstruction for which we should look in vain in any published report of the Inland Revenue.

It is not likely that the present Government will take steps to provide even such easily obtained information as the aggregate figures of the various values of land as they were ascertained to be on 30th April, 1909. The staff of the Valuation Department is being reduced and its ultimate fate is apparently in the hands of the junta called the Select Committee on National Expenditure. Mr. Chamberlain shows no concern in the matter, and all we can make of his answers to questions in the House of Commons on 27th April and 4th May is that he is playing for the scrapping of the staff so that neither the aggregation of the existing records nor their amendment and revision for future use will be possible; and in such a way that the Government can throw the responsibility on its "experts." Mr. Chamberlain said:—

Should it be decided that the original valuation (as at 30th April, 1909) is to be made available for public information in some form or other, a considerable amount of work will be required in connection with the arrangement and tabulation of the existing figures.

Decided by whom? The Government, the House of Commons, the Board of Inland Revenue, or the Select Committee on Expenditure? Although very much depends on the compilation (and subsequent revision) of these figures, the Government will not say the work must be done, nor will it say it shall not be done. Not having the courage to treat it as a matter of policy, they will have it considered as a matter of cost. The Expenditure Committee "will be invited to investigate the

expenditure of the Valuation Department" with "full information before it as to the duties of the Department," the nature of which has not been defined. Thus by a subterfuge the small cost of writing the final chapter of the "Domesday Book" may be condemned. In that case, neither the Exchequer nor the Local Authorities nor the people will be permitted to know the value that attaches to landlord privilege. Meanwhile the Government continues to spend annually £10,000,000 in the collection of existing taxes which protect that privilege and spell robbery to employment and industry. The Valuation Department will cease to be a possible basis of taxation. It will be "continued," certainly, in terms of the pledge given by Mr. Chamberlain in his financial statement when he introduced the Budget, but not as part of the machinery of taxation. That anathema, the *separate* assessment of land and improvements, will be removed, and the Department will function in future merely as a Land Court to give evidence in transactions for the public purchase of land. We have laid bare the situation and it would be absurd to disguise the fact that the Valuation and its promise are for the moment at the mercy of a powerful reaction.

A. W. M.

There are threats of further trouble on the island of Raasay (in the Hebrides) and the unrest there has infected the island of Rona. Great disappointment is felt that, while the mines have been closed down, nothing has been done to provide for the necessities of the inhabitants of Raasay, and the probability is (a correspondent writes) that there will be fresh land seizures before many days have gone past. Most of the crofter class are located at the north end of the island, which is not fertile, and demands, are being made for land in other parts of Raasay. The Board of Agriculture is being urged to take action without delay. "It is understood," a correspondent writes, "that some difficulty has arisen between the Board of Agriculture and the new Forestry Board, and that no definite arrangement regarding land can be come to without the approval of both bodies. This unfortunately, means delay, and applicants for land are growing impatient."—"*Glasgow Herald*," 7th May.

## CORRESPONDENCE

### THE LABOUR PARTY AND LAND VALUES

To the Editor of LAND & LIBERTY

SIR,

Many of our friends and colleagues have joined the Labour Party, apparently under the impression that it is the only party that is in earnest about the Taxation of Land Values.

I understand that the Land Values Rating Bill, prepared and brought in by Messrs. Hogge, Raffan, and others, was withdrawn, in order to leave a clear field for Colonel Wedgwood's motion on the same subject. The motion was "counted out" before he had spoken more than a few minutes—that is, there were not so many as 40 members present.

Yet the Labour Party claims to have 67 members in the House.

Yours faithfully,  
VETERAN.

[Our correspondent must be aware that both the DAILY HERALD and the LABOUR LEADER have vigorously protested against this indifference on the part of the Parliamentary Labour Party.—Editor "L. & L."]

## THE CHALLENGE

To the Editor of LAND & LIBERTY.

DEAR SIR,

The audacious proposals of Mr. Austen Chamberlain, the Chancellor of the Exchequer, as given in his proposed Budget for this year constitute a challenge to all who stand for progress and reform. The preposterous idea which the Chancellor's proposals suggest is that it is necessary to provide the vast sum of £1,369,000,000 annually to meet the expenses of the National Welfare. We, as Single Taxers, know perfectly well that no such sum is needed, and it must seem to all of us that the time has come to proclaim our views. Apart from the appalling expenditure incurred during the late war, the expenses with which we are now threatened are so enormous that they bid to overwhelm us. The whole commercial and industrial world is appalled by the claims which the Budget imposes. No one can fail to notice the alarm with which traders of every kind receive these impositions. For every ill to which the social structure is subjected, the only remedy suggested is another Government Department, until we have reached the absurd position of so many Government Departments that they threaten to swamp the whole of industry.

This is no fantasy of the imagination, as anyone can see who reads the Trade and Financial papers. The whole commercial Press of the country is united when it says that the Government is stifling trade with its restrictions and is crushing it with Taxation. Capital is in terror of its life, and thrift is threatened with extinction. On the other hand there is Labour striking to obtain a more just share of the wealth which it produces, but failing to obtain it, as prices advance against increasing wages. And while this process goes on, it would seem as if there were no escape from the chaos into which the world is drifting. But to Single Taxers the remedy is known, and upon Single Taxers is laid the duty of enlightening a muddle-headed world. The Taxation of Land Values will provide a true adjustment of affairs between all men. We have got to show where society has gone wrong, and indicate the lines upon which Social adjustments can be made equitable.

The vast expenditure which the present Budget proposals are called to meet are to the Single Taxers quite unnecessary, for were social adjustments based upon justice no such sum of money would be needed. Apart from the interest on War Loans, the Single Taxer knows that the expenditure of money on Housing, Education, Health Insurance, Unemployment, Board of Trade, Board of Agriculture, Poor Law, etc., etc., would be quite unnecessary. But the point which to-day appeals to the business man is that these Government Departments, apart from the expense incurred in running them, are acting as a clog on industry and restricting the enterprise of the country as a whole. To the Single Taxer the Budget problem does not consist so much of showing how to raise the revenue of the country on its *present scale*, but in showing the *actual revenue* which is really necessary and which is all that would be wanted under conditions such as the Taxation of Land Values would bring about. Were the natural opportunities open to all would it be necessary to have Labour Exchanges at a cost out of all proportion to the good they do? Can a Labour Exchange manufacture opportunities to labour? Would it be necessary to have a Housing Commission with its thousands of employees to superintend the building of no houses? Would it be necessary to have an Education Authority to provide an inferior education for the children of those whom land monopoly denies the means of education?

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