

years ago, and who will contend that it is not more true to-day? There is still a general feeling of disappointment and bitterness among the mass of our now fully enfranchised citizens, a more widespread feeling of unrest; and conflicting revolutionary ideas, with no basic reason and therefore heading for greater chaos, make a mockery of the wisdom of the schools. One hour of the economic interpretation and the social justice which Henry George stood for would do more for the race than centuries of an education system that passes by the door of want and crime, spending itself so generously as it does over the dead sea fruit of the political adjustments that are mainly responsible for the prevailing ignorance it seeks to combat.

He no longer looked to the politicians or to their leaders for help. In the past the politicians had used the movement for their own ends to take them into place and power, and when there we knew how they had treated the question. Our gospel was for the ordinary decent minded citizen. We must get out into the open road again, where, he was profoundly convinced, we would find more friends and supporters than ever before, perhaps more than we could estimate. It was missionary zeal of this kind that told in past years and we must pay heed to such experience. Let us get at the people in the first instance, let us search in every corner for the men and women who are ready for our gospel and leave them as masters of the position to deal with their elected persons. That was his view of the matter, and it was what he had been saying at a number of meetings he had recently addressed across the border. His concluding word of an address, listened to with much appreciation, was an appeal to all who accepted the teaching of Henry George to honour his memory by greater sacrifice of the time, money and effort necessary to strengthen the movement. Other speakers followed, including Mr. Myers, M.P., Councillor Macdonald (Inverness), Mr. Paul, and the Chairman, who moved a cordial vote of thanks to the lecturer.

#### THE MUNICIPAL CAMPAIGN

Ex-Bailie Peter Burt presided also at the three meetings which were held in the Board Room of the Central Station Hotel on the evening of September 18th and on the afternoon and evening of the 19th.

The discussion on the 18th was devoted to considering the best means to continue the work of the Conference. Mr. Raffan reviewed the present situation among the municipalities, many of which were taking official action in demanding powers to rate land values. He instanced the resolution adopted by the Cardiff Corporation in October, 1919, which had been forwarded to a large number of county, borough and town councils with a recommendation to join in urging Parliament to amend the rating law. There had been a gratifying response, and when they saw great municipalities like Manchester, Bradford, Hull, Swansea, Coventry, Crewe and many others throwing their influence into this movement by their support of the Cardiff resolution, he thought this was the time when the Leagues should concentrate on the local rating aspect of the question. They ought to make the most of the favourable opinion in these centres and particularly in Glasgow. He urged them to invite Mr. Burt to stand as candidate for the Council and to support him with all their strength. Glasgow should give the lead, as it did before so effectively, to the national campaign for the rating of land values, and it was imperative that they should have Mr. Burt as a member of the Corporation to devote his outstanding ability and experience to the reform they stood for.

Mr. Raffan's proposal was enthusiastically received and a number of speakers joined in the invitation to Mr. Burt to seek re-election to the Council where in previous years he had done such valuable work.

Mr. Burt expressed his appreciation of the great compliment they had paid him. He said he was prepared to do his duty and would be happy to offer his services.

The rest of the evening and the whole of the session on the afternoon of September 19th was spent in considering ways and means of securing public interest in the question of land value rating and making it a foremost issue in municipal politics. Proposals for carrying on a vigorous agitation were submitted, and among those who took part in the discussion were Councillor Macdonald (Inverness), Councillor Timms (Shoreditch), and Messrs. Tom Myers, M.P., Chas. E. Crompton, Durward, Macey, Busby, Collier, Wm. Reid, G. Cassells, and Alex. MacKendrick.

#### EX-BAILIE PETER BURT, CANDIDATE

Since the Conference was held, Mr. Burt has been invited to stand as candidate in the North Kelvin side Ward of the City of Glasgow and he has accepted the invitation. We are happy to be able to make this announcement. It will be received with pleasure by all his colleagues and co-workers in the movement, and we have no doubt that the most strenuous efforts will be made to secure his triumphant return at the election.

#### SOME LESSONS FROM THE COLONIES AND ABROAD

At the evening session on September 19th Mr. A. W. Madsen delivered an address on the progress of Land Values Taxation in the Colonies, in which he pointed to some of the lessons to be learned from the experience of countries where methods of valuation and taxation were based on a separate assessment of land values. He mentioned that at the office of the United Committee a Bureau of Information and Statistics had been organized. The aim was to get official and authentic information, so that they might know and be able to report as much as possible concerning practical legislation, experience and results wherever valuation, taxation or rating of land values was in operation. The Bureau was being built up in correspondence with responsible government departments, tax commissioners, county and city assessors, town clerks and other authorities. Within the past eighteen months an extensive library of valuable material had been collected, including statutes, year-books, annual reports and numerous official documents. It was an impressive record, showing what great advances had been made especially in the last half-dozen years. They could look around the world to-day and realize that there was good reason for optimism and encouragement, despite the temporary set-back the movement had seemed to suffer in this country. The other evening they had paid tribute to the memory of Henry George for the great light he had shed on social problems. That tribute could well be paid in pride and gladness when they saw so many Parliaments and legislatures in countries beyond the seas enacting and administering Henry George's ideas, which in operation were justifying every claim the propagandists had made in their favour.

Mr. Madsen gave a brief account of the actual position in various parts of the world and spoke more particularly about recent developments and successes in the field of local taxation—the City of Sydney, Johannesburg and many Transvaal towns and villages, East London and Cambridge in the Cape Province, the enabling Acts lately passed in Victoria, Ontario and Maryland, the increasing number of boroughs, counties, etc., in New Zealand that had adopted land value rating—all were triumphs which had to be added to what had already been accomplished before 1914 in Queensland, New South Wales, South Australia, New Zealand, Western Canada and elsewhere. They could not leave out of such a review the taxes imposed in 1914 in Alberta, and in 1918 in Saskatchewan and Manitoba upon the

value of idle land, taxes which even the Chairman of the Hudson's Bay Company had admitted were putting a stop to land speculation.

The valuation of land apart from improvements was a study in itself. Considered simply as a question of accurate assessment, it was only by means of separation that the true value of land (and of buildings and improvements) could be ascertained. It was in that way and for that reason that many counties and cities in the United States were valued and in Canada also long before taxation of land values had made headway in that country. So in South Africa local assessments (which had always been on capital value) have separated the values of land and improvements for the sake of accuracy, and not necessarily to find a separate basis for a rate on land values. In this connection they might expect to get some valuable data from Denmark, where a complete valuation of the whole country was being carried out, showing separately the value of the land.

A number of matters relating to valuation were dealt with, such as the alleged difficulty of ascertaining the value of the land alone; how "land value" was defined in these different countries; whether, even for purposes of local taxation, assessors should be employed by a State department; and whether landowners should be obliged to give their own estimates of the value on which they are about to be taxed. As to the last point, the consensus of opinion, at any rate in the United States, was against any landowner's valuation. Proper valuation depended absolutely on a competent survey unit by unit and on the proper use of land value maps. Owners could help with certain material facts, such as price paid, rents received, nature of tenure, etc., but the work of valuing (and especially of assessing the site value) was the work of valuers. It was not aided by the guesses or estimates of the owners. The New South Wales Valuation Act of 1916 contained no provision for such estimates, nor did the New Zealand Valuation Act of 1908. No doubt for the purposes of the Federal Land Tax in Australia, landowners had been compelled to state what they considered was the value of their land, but that valuation was in a different category. It was a list of a limited number of landowners compiled for the purpose of taxing the aggregate value of all the different pieces of land throughout Australia that any one of them might claim to own. Much of the land was not valued at all, because all landowners holding land of less value than £5,000 were exempt. On the others the tax was graduated, so introducing another wrong principle. A valuation which was associated with that kind of taxation was hardly likely to be suitable for a uniform tax or a uniform rate levied on the value of all land, which was the right policy.

The progress of local rating on land values suggested questions of a different order—the difference in the methods adopted in the various countries to bring about exemption of improvements, and the merits of each; the arguments in favour of optional rating as compared with a change in the law which would make it obligatory on local authorities to give effect to land value rating; the payment of the rate by the party or parties interested in the value of the land; and proposals for proceeding against the land in case of default. These and other interesting matters were discussed, and on all of them they could always get some instruction by a study of practical achievement in other countries.

The address was followed throughout with wrapt attention and at periods everyone present was moved to high enthusiasm. Several of those who took part in the subsequent discussion confessed that they never dreamed we were so far advanced. It was a personal triumph for the speaker and a new revelation of the cause in all its recent encouraging progress. At the close

there was a unanimous expression of opinion that the United Committee should forthwith publish this informing story of legislative achievement and practical administration. Mr. Madsen was warmly complimented for the timely service rendered in his new pamphlet, "Land Value Rating," but the fuller survey which he had just put before the meeting was welcomed as an even more captivating and convincing statement of the case and one which should be placed at the disposal of the whole movement.

The Conference was brought to a conclusion with hearty votes of thanks accorded to Ex-Bailie Peter Burt for presiding; to Mr. Tom Myers, M.P., and Mr. P. Wilson Raffan, M.P.; and to Mr. James Busby, for his admirable management of all the arrangements.

## NOTES AND NEWS

We learn with regret that the Mayor of Hackney, Mr. Alfred Payne, J.P., passed away rather suddenly at his home in Upper Clapton on 26th September. He left London on the 16th to attend the National Conference on the Rating of Land Values in Glasgow. He was taken ill on the 17th and, on the advice of a doctor, he returned to London on the 18th. Mr. Payne had gone to the Conference as the delegate of his Borough Council. He was a member of the Labour Party, and on the Council and in all its activities he was a conscientious and willing worker.

At the Third Municipal Conference of the London Labour Party, held on Saturday, 25th September, a declaration was unanimously adopted which, among other matters, relating to municipal finance, said:—

"So long as the system of rating lasts the party is of opinion that land should be rated on the capital value declared by the owner, and that the local authority should have the option of buying the land at that value, or at its assessed value during the last three years, whichever may be the less."

New York, Sunday.—Amid a bustling throng of unsuspecting city men, nearly 900,000,000 dollars in gold bars (said to be the largest amount of gold in any one place in the world) was transferred yesterday from the Sub-Treasury building in the heart of New York's business district to the new Assay Buildings.

Most of the gold was melted English sovereigns and French 20-franc pieces.—*Reuter.*—*Daily Herald, September 13th.*

The real case for a special taxation [on the value of land] rests on several grounds. The most important of these is the right and need of the community to get for social purposes the wealth which is created by social activities. Mr. Sexton, M.P., quoted an instructive case the other day. The Liverpool Corporation were presented by a local landowner with 32 acres of waste land, which was made into a park at a cost of £32,000 out of the rates. What was the result? The value of the surrounding land went up automatically from £4 to £4,000 an acre—a handsome lump of unearned increment for the fortunate landlords! There is another good reason for taxing land values. A great deal of land which is wanted for socially productive uses is "held up" by its owners, i.e., kept idle, while the value steadily rises, so that presently it may be sold at a higher price. And meantime practically the whole burden of taxation is escaped, for, as the law stands, the less land is used the less it is taxed. A proper system of valuation and taxation would obviously stop this gross form of blackmail.—*The Labour Woman, September.*