

This number includes new subscriptions as well as renewals. The membership at the last Annual Meeting was about 180.

Members will regret to hear that our Treasurer, Mr. E. W. Evans, has been seriously ill and that he is still in rather poor health. On account of ill-health he is obliged to hand in the resignation of his office. We trust he may be soon restored to his former good health.

We learn that Messrs. H. C. Bevan of Whitchurch, T. Davies of Newport, W. A. Howells of Cardiff, and E. Parsons of Newport are serving with His Majesty's Forces. To them and to any other members who have enlisted we offer our hearty congratulations and best wishes for their safe return.

We again beg to tender our thanks to the United Committee and to the President for their many activities in furtherance of the principles of the Rating and Taxation of Land Values and for their continued interest in the work of our League.

Let us see to it that we do our part in the maintenance of our organisation so that when the time is again opportune for discussing matters of social reform we may take our place in keeping to the front the principles for which we stand.

EUSTACE A. DAVIES, Hon. Secretary.

WHAT AN IRISH PARLIAMENT COULD DO

Mr. Richard McGhee, M.P., at Omagh

A largely-attended meeting of delegates from the various branches of the United Irish League in Mid-Tyrone was held at Omagh on February 20th, at which Mr. Richard McGhee, M.P. for the constituency, was the principal speaker. After speaking of the necessity of keeping the branches of the League well organised until they were certain that the Home Rule controversy was finally settled, Mr. McGhee said:—

There is a very good reason from another point of view why you should strengthen and keep in action the branches of the United Irish League. These branches should be your little local parish parliaments, where you should discuss and consider the work which our National Parliament will be expected to do. Is there nothing to do for County Tyrone in the National Parliament? Is your land problem solved to your satisfaction, or is there still work for an Irish Parliament to do in that direction? Are the social conditions of our agricultural labourers and the labourers of our cities and towns so perfect that they need no further attention? Are the relations of landlord and tenant in the cities and towns satisfactory in view of the fact that the former can confiscate the property of the latter at will? I think in all these respects there is still plenty of good work for an Irish Parliament to do, and you representative men in your several localities ought to be regularly engaged in your branch meetings considering how these problems are to be solved, so that prosperity may not be the personal property of a few favoured individuals, but the common property of all who contribute to it by their labour and industry. Then again there is the tremendous question of fair taxation and fair rating, as between classes of people. Our present method of raising rates and taxes imposes most unfair burdens on the industrial and farming classes, which hinders progress and enriches idleness. What could be more foolish than our system of taxing commercial and agricultural improvements, while we allow the great landowners of our cities and towns to escape taxes and local rates? The only class in the community that gets its income without giving the people any service in return is the landlord class. Its income as a whole is always on the increase. If population increases rent increases; if trade improves rent goes up;

if the power of production increases by inventions or improved machinery again up goes rent; if local or urban councils spend the rates in purchasing parks or water works or tramways, to improve the conditions of life, up goes rent, and the unfortunate ratepayer, taxed to make the improvement, is rack-rented on the very improvements he has already paid for. Take the great city of London, and let me tell you a few plain facts about it. The land of London alone is worth more by nearly fifty per cent. than the entire land of Ireland. It is worth more than would pay off the entire municipal debt of all the local authorities of the Three Kingdoms, and its capital value increases yearly by £12,000,000 sterling. All this value is owned by a set of private persons who in their capacity of landlords do not contribute one penny to its amount. All this great and ever-growing volume of wealth is not even made in London itself. Every part of the Kingdom contributes a share. The poor Irish or Scottish fisherman who sends fish to London has to contribute a share; every farmer growing flax or raising cattle, or marketing potatoes, contributes a share which the London landlord collects and puts into his private pocket without making any return to the community. Why should that constantly growing charge upon the labour and industry of the nation be allowed to find its way into the pockets of those who do not contribute to it? Why is it not taken for taxation purposes, and the industrial, the farming, and the labouring classes proportionately relieved of taxes? That is a question now being agitated all over Great Britain, and it is a question that on a smaller scale interests every industrious man in Ireland who has to earn his bread with the sweat of his brow whether in field or workshop.

It was unjust taxation that brought Charles I. to the scaffold; it was unjust taxation that brought about the American Revolution; it was unjust taxation that brought about the French Revolution; and it was the resistance to the reform of taxation that brought down the House of Lords, destroyed its veto powers, and cleared away that ancient obstacle to the passing of Home Rule. There is no form of, or fact in, legislation so productive of social evil as unfair taxation, for it tends to increase the riches of those already too rich, while it deepens and intensifies the poverty of the poor. No country in Europe had a worse system of raising Imperial and local taxes than this country, except in one respect. If to our present methods of raising taxes we added a tax on imports, we would then have in all respects the worst-taxed people in the whole of Europe. We are saved by our Free Trade policy of open ports, and but for this fact we would be at this moment faced with sheer starvation, for our working population. Under Home Rule our Irish Parliament will have power to increase taxes, to reduce taxes, or to vary taxes. It will be able to reduce some, and to increase others, if it so desired, and it will be able to abolish some and impose fresh ones, and it will be able also to reduce some, if it is in a position to save upon the services under its control. After the annual deficit has been extinguished, it will have almost complete control over the imposition, collection, and expending of Irish taxes. In view of these powers, what better use could be made of our branches of the United Irish League than to engage them in the consideration of National and local taxation to the end of improving our trade, stimulating industry in our towns, and raising a prosperous community of properly fed, properly clothed, and properly housed men and women here in Ireland? (Applause.) The power to do these things will be shortly in our hands, and if we are to use it properly we must know how to use it. (Hear, hear.) The will to make a prosperous nation is the first necessity, but equally important is it to learn proper methods. We must not be content to merely muddle through, a system which our English neighbour seems to take pride in. We must use our intelligence to learn the right way of doing our political

and social work of reform. We must apply our minds to understand the problems of poverty which afflict us, and let me say that these problems are not in the least undiscoverable secrets, only to be seen by the pretentious learning of university professors, in their seats of authority. Such men are usually the very last to see the true solutions of social problems, or at any rate the last to admit them. Such solutions can be seen by the common sense of the common people, if they will use their own minds to find them. To all working men in field, factory, or workshop I would say: Don't allow your thinking on labour questions to be done for you, but do your own thinking. (Applause.)

MR. HIGHAM, M.P., ADDRESSES THE MARYLEBONE CHAMBER OF TRADE

At the quarterly annual meeting of the Marylebone Chamber of Trade, on February 16th, Mr. J. S. Higham, M.P., delivered an address on "The Taxation of Land Values from a Business Man's Point of View." The following is an abridged report.

After reviewing the growth of the present land system and outlining how the burden of taxation had since the Norman Conquest been gradually shifted from the land on to other things, Mr. Higham referred to the great development of such material resources as coal and iron as a consequence of the industrial revolution.

A member of his family, said Mr. Higham, wanted to take a lease of a field for brick-making. The farmer who had had that field—it was to be taken on a 21 years' lease—had paid £6 a year for it, but the price asked for it for brickmaking was £60 a year, ten times as much! Land was the only commodity in the world the price of which varied according to the use that was to be made of it. A purchaser might just as well be asked whether he wanted to use it on a week-day, or on a Sunday; to his mind, the one thing was just as reasonable and sensible as the other! The brickfield was taken, and, the intention being to make 100,000 bricks a week, the lessee agreed to pay a royalty of 2s. per 1,000 bricks, which amounted to £10 per week. The tenant struggled on for three or four years, and then, his money being gone, he came to the speaker's people for help. They eventually took over the property and began working it, but found that they could not make it pay. The landowner reduced the royalty by half, but the concern could not be made to pay and the property was given up, the penalty being paid. But there was another thing: There was a clause in the lease providing that at the end of the lease the brickmaker should reinstate the field to the same level condition in which it was before the brickmaking commenced. What happened? That brickfield was just outside Liverpool, but the City extended its boundaries and took it in. The field had to be levelled, and, of course, when it came to be built upon—big shops and houses were put up—of course the royalty on bricks added to the cost of the buildings and made the rents higher. That was how the royalties became cumulative.

INSTANCES.

In Blackburn there was one of the most beautiful parks in England; it was an old quarry, and it was offered to the borough on condition that a sixty-foot road was made round it. The bargain was made, so was the road. What was the result? The wealthy manufacturers started building villas round the park, and it was now a fashionable part of Blackburn. Who reaped the benefit? The landowner, who received a magnificent income, while the ratepayers had to meet the cost of the road.

At Accrington the Corporation worked the tramways on a 21 years' lease. They lost money every year, but they

took the trams to three new districts outside the borough, and the land all along the routes jumped up to ten times its previous value. Who reaped the profit of that? The landowners, though the Corporation had to levy a rate every year to meet the loss on the trams.

If the corner of a street was required for an improvement a big price had to be paid for it, and because of the improvement and of the big price up went the price of land all round. The ratepayers had to pay, and the landowners reaped the benefit. "One man sowed and another man reaped." He said distinctly that the man who paid ought to reap the benefit. Where land was increased in value by the expenditure of public money or by public effort, that increased value ought to belong to the public. As a matter of abstract principle no man could disagree with that.

There was a desire to make life easier for people of this country, and it was felt that that might be done by making land pay its fair share of taxation. It had been done in Egypt, with magnificent results, and in Canada they were going into the question of the taxation of land values.

AN ABSURD SYSTEM.

He need not point out to business men the absurdity of the present system. The only way was to decide that the rate paid in respect of property should be based on land values. If that was done, how long would men keep plots of ground empty? Not long. Under existing circumstances, a man could afford to hold land out of the market. He paid no taxes, or rates. But, if taxes were levied upon land values, men would hurry to get the land into use. What brought prices down? When supply exceeded demand. At present the demand for land was greater than the supply, but if land was rated on land values the supply would be greater than the demand. Down would go the price of land.

If a country was a law-abiding country, who got the biggest advantage? They would think the workman ought to have a fair advantage, and the tradesman, but they didn't. That could be proved. Twenty years ago the Land Purchase Act for Ireland was passed. The farmers purchased the land at so many years' purchase, but wages had not gone up. The average wage of an agricultural labourer in Ireland was still less than 10s. a week, although the landlords were getting 26 years' purchase for the land, instead of ten years previously. The tradesman profited very little; it was the landowner who got the big profit, and yet he did not pay taxation in anything like the ratio he ought to pay it.

It should be the business of the community to see that the power was not put into the hands of any one section of the community. There were difficulties in the way of the adoption of the system of the taxation of land values, but if those difficulties had been overcome in a dozen countries in the world, surely they could be overcome in this country.

[We are indebted to the MARYLEBONE RECORD for the above report of Mr. Higham's speech. The RECORD published a three-column report and also a complimentary editorial notice.]

The death took place at Glasgow, on March 19th, of Dr. William Smart, Professor of Political Economy in Glasgow University, and the author of a book entitled "Taxation of Land Values and the Single Tax." Professor Smart was one of the most prominent of the opponents of our movement in Glasgow, though a most friendly and courteous opponent, and the authority attaching to his writings caused a discussion of our policy in circles which would otherwise not have been willing to consider it at all.