

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.

THE END OF A CHAPTER

Now that the curtain has been rung down on the absurd and mischievous Land Duties of the 1909-10 Budget with the sanction, if not at the behest, of their author and his stage managers, the way is clear for a rehearsal of the piece they supplanted, which when boldly and correctly stated can still arouse interest and evoke the driving power necessary to carry it safely to Westminster. If anyone is in doubt as to this let him recall the recent Paisley election and take an unbiased look at the agitation for the local rating of Land Values that will not be suppressed. The fancy taxes of 1909 have proved beyond dispute that not even a beginning can be made that way. The pity is that it required so many years' trial of such a harebrained scheme to demonstrate its folly.

THE TIMES is responsible for the statement which was never challenged, that the man who stood sponsor for this Liberal interpretation of the Taxation of Land Values, Mr. Lloyd George, tabled the genuine article in the first instance at 10, Downing Street, and that the Whigs in the Cabinet would have none of it. Thus the Land Duties in the last analysis stood for the compromise on radical principle that has not for the first time in our politics weakened the Liberal Party in the eyes of its keenest supporters, and ultimately, as we witness on every hand, driven them over the boundary line into the rapidly growing ranks of an opposing party. If the Trades Union movement is to-day taking political form and shape, and threatening to usurp the place of Parliament, it is due in large measure to the failure of the Liberal Party to deal with burning questions that have pressed for settlement for a generation or more. The Liberal Party in 1906 promised something would be done. The problem was economic not political. This was admitted, and they professed to have the solution in a radical reform of the land laws. The promise was made by the spokesman of the Party, Sir Henry Campbell-Bannerman, by Mr. Asquith, Mr. Lloyd George and others; but, as usual, the opposing forces in the high

places of Liberalism rallied to the side of privilege. The plain, straightforward course had to be abandoned, for, under Mr. Asquith's administration, the Cabinet had to be kept together even at the expense of Liberal pledges and Liberal principles. Had he been of the stuff of a Cobden, a Gladstone, or a Campbell-Bannerman, he would have kept his word to the Municipalities and allowed his Whig colleagues to make their own arrangements. In this bold action he might have parted with a Loreburn, or a Birrell, but he would have kept Lloyd George to the rising ground, and retained the support and the influence of the men of all sections of the community who felt the lash and the insolence of landlordism in their daily strivings to make ends meet.

Where are the forces to-day that rallied to the Liberal Party in 1906 and again in 1910, and where is the Cabinet whose unity had to be maintained at so heavy a cost to the common weal? These forces embodying so much high character were carelessly and even cynically dissipated over ill-digested schemes for small holdings, insurance acts, rent courts and wages boards—schemes made for the regulation of poverty, not one of them for its extirpation. In the matter of housing, the people were to be numbered and sorted out for inspection, and books were written to show how much a working man and woman, with or without a family, required to keep them in a fit condition for their daily round. Unemployment was traced to spots in the sun, and any one out of a job was to have so much food and drink and warmth with liberal doles from the general taxpayer. A new land reform was invented that would take in those who appropriated the rent of land and those on whom the exaction was made—those who kept land idle and those who were in beggary for the lack of it. Land Values Taxation was a magician's wand, a Morrison's pill, to cure an earthquake. It was unceremoniously dropped out of the picture, and the slogan of money for social reform was heard in every quarter, in the Liberal Press and on every Liberal platform.

At the obsequies of the Land Duties Mr. Asquith referred to the manner in which he perambulated the country preaching the gospel. What speeches, and what gospel? What speeches did he make throughout the testing time when the Land Values Group in the Commons and in the country bore the brunt of the battle? Did he ever pass on one sympathetic word to them? Did he ever say or even hint in the Commons or in the country that he was at one with the Group in their strenuous campaign to save the situation? "I have not changed my view by a hair's breadth," he declared in the Debate on the Clauses of the 1920 Budget repealing the Land Duties. What view? If the Land Duties are good and sound in principle, then direct taxation on the communal value of land (his own phrase) is bad and unsound in principle; and if Mr. Asquith supports Mr. Raffan's view, as he says he does, what becomes of the soundness of the Land Duties Mr. Raffan declares to be wrong in principle, and not at all what he stands for?

So much for the leadership that has brought calamity of long life to the Liberal Party. The claim of the people to a long-delayed measure of economic freedom and justice was not, and is not, everything, but it harmonized

with all other planks of the progressive programme. Every obstacle to social progress had been traced by Liberals to land monopoly, and the Taxation of Land Values was accepted as the instrument at hand to go to the root of the matter: The case was so argued and instead of being sustained and developed by Mr. Asquith and his Cabinet, the argument was sacrificed on the altar of an expediency that held no commerce with Liberal justice, or Liberal aspiration.

This is but a hurriedly written review of the position. It refers to the past; let the dead past bury its dead. Our well-equipped opponents embraced in the Land Union seem possessed of a sort of notion that they, and they alone, killed the Land Duties, and that unless they can continue in full strength and vigour, the fruits of their immediate triumph will be taken from them in a night. May they long possess themselves with the conviction! The fact is the Duties were born in the cunning brains of their kith and kin in the Liberal Party. In a letter to their terrified supporters, which we find space for in this issue, the Land Union, or rather Captain Pretyman and sundry noble Lords, declare in so much anguish: "If as a consequence of the repeal of the Land Value Duties the Land Union were to be allowed to lapse, the land taxers would undoubtedly feel on balance they had gained a notable advantage." On the principle that our enemies can after all only help a cause founded on truth and justice a little less than its friends, we can cordially second this appeal. As Henry George has well said, once we get the landowners out to defend their privileges, the battle is half won. There is wisdom in this reflection, and we sincerely trust that the Land Union will obtain the necessary funds to keep going at top speed. It is a dull enough world sometimes, and apathy is a militant force always to be reckoned with in our society.

The Land Union had an easy task in destroying the Land Duties, and though its Council members are not evidently at liberty to make due acknowledgment to us, none know better than they how we have helped with this job. The Duties contained in themselves the seeds of their own destruction, and when the wretched fabric fell, the single taxers, the falsely accused architects of the structure, were found eager enough to join in putting the *débris* out of sight.

What a fine time we all had ten years ago, in those halcyon days of Liberal revival! The Budget League and the anti-Budget League drove the Free Trade and the Tariff Reform movement off the streets; even Fabians put in a claim for what they had done to bring the Taxation of Land Values to an issue. The present Prime Minister fairly lost his balance. He revelled in the new enthusiasm and went about the country like a man who had seen a new light, and in the Commons met his opponents like a debt-collecting attorney in a back town. On the platform he presented in his own picturesque way the facts and figures on the land question collected and published for a generation or more by the Land Values movement, and at Westminster robed in all his Parliamentary un wisdom and conceit he sacrificed night after night the best part of his case. And he did this with his chief's approval and support.

In all this foolery and open abandonment of principle what were the single taxers doing? They were out in the open directing as best they could the raging campaign

the Budget had provoked. The enthusiasm was at fever heat and every man was wanted at some post or other calling for action. They saw what was happening in the Commons, but they had a profound belief that the Valuation itself would not be given away. This was what counted then as it is what counts to-day. It was thought at first that the Duties provided the scaffolding for the Valuation. It has now been revealed that so far from forwarding the Valuation they brought so much confusion to the Valuation Department and obstructed the work.

We begin anew. We have lost something we had to part with and we have gained something worth having. The agitation of ten years ago gave the cause a measure of strength that nothing else in sight could have done. For months and years Great Britain was turned into a debating society for and against the Taxation of Land Values, and for this we can be grateful. Since 1909 we have been able to chronicle advances both in legislation and administration. In Australia, New Zealand, Canada, South Africa, in the United States, South America and in Denmark beginnings have been made and steps taken that have brought us no end of encouragement and support. Our bureau of statistical information, culled from official sources where our working models are in being, is hard pressed nowadays to keep abreast of the good news from across the seas. It looks as if the Colonies would yet shame us into the Taxation and Rating of Land Values.

As at the beginning of the political stage of our campaign the question of local rating came to our aid, and there are signs in abundance that the municipal movement for the Rating of Land Values is once again assuming itself. The opportunity to make opinion on a national scale is here. Rising rates and the housing fiasco of the Government are more than sufficient to keep any single taxer in fighting trim. The Conference at Glasgow on the 18th inst. should open up the way to any amount of activity. It can be made the opening of a campaign pregnant with results for the good of the movement, and along a well-planned road that at every turn tells of an experience that no money could purchase, and without which we would be poor indeed, poor in resource and in well-informed exponents which the past ten years have brought to our service.

In bye-gone days the movement carried quite a shipload of deck cargo. Our opponents, wherever they are to be found, especially those who direct the opposition, have now clear views of what the Taxation of Land Values would achieve, and how it would work to the undoing of the monopolizer whose unjust privileges lie at the bottom of industrial and social unrest. In other days we had to plead hard with the man who admitted the justice of the principle, but who waited in more or less doubt for some kind of proof other than abstract argument that the practical policy could be applied. The Professors of Political Economy, or of Economics, at the Schools were after all unbiased authorities, and had they not staked their reputation that not even a Valuation of the land, apart from improvements, could be made!

The man who had no time to think out the matter for himself, and who allowed himself to be taken in by our well-placed partisan opponents, is now quite out of the picture. States, shires, towns and villages by

the hundred in making a valuation of the land and putting, in Cobden's words, taxation upon that value according to the needs of the community, have given the answer to our doubting Thomas, and for ever silenced his quondam friends, the Authorities.

Reaction everywhere is in the saddle to-day, and riding for a fall. An economic oligarchy has taken the place of the political tyranny which the progressive forces but yesterday successfully assailed. The emptiness of the right to vote has been discovered, and the people who looked for the redress of social wrongs in an extended franchise are now being slowly but surely disillusioned. Those who knew what would happen can now get busy in pointing out to all concerned the abiding cause of the trouble.

J. P.

MRS. JOSEPH FELS

On the eve of her departure for the United States, Mrs. Fels was entertained at a small dinner party at the Golden Cross Hotel on the evening of August 24th as the guest of Mr. Louis P. Jacobs. Because of a slight illness, now happily ended, Mrs. Jacobs was unable to join the party. The guests present included Mr. James Dundas White, Mr. W. R. Lester, Mr. Frank Smith, Mr. Cyril James, and Mr. Elliott Jacobs. Apologies were tendered from Mr. Verinder, Mr. and Mrs. Wedgwood, Mr. and Mrs. Smithson, Mr. and Mrs. Raffan, Mrs. Berens and Mr. H. Berens, and Mr. E. J. Evans. After justice had been done to the excellent fare provided by our host, Mr. Jacobs, a series of short speeches filled in the remaining part of an enjoyable evening. Mr. Jacobs expressed the wish that his guest could have met the full membership of the Henry George Club at one of its social functions, but August and September were given over to the general holiday engagements. He should have liked to have Mrs. Fels at one of these gatherings, so that she could see for herself the scope and character of the Club. He was certain that the members would have greatly appreciated an evening devoted to the welcome of his guest and perhaps hearing from her in a more complete manner her general attitude towards our movement, and particularly her views of the special task which commanded her interest at present. He considered it a great privilege to have been allowed to entertain Mrs. Fels and to assure her of a further welcome at the earliest possible moment. Mr. Dundas White, Mr. MacLaren, Mr. James, and Mr. Paul having spoken, Mrs. Fels briefly replied, thanking Mr. Jacobs for his kind words and for giving her the opportunity of meeting her friends. We have, she said, a splendid chance for demonstrating the single tax in Palestine, and the cause gets any amount of publicity through the Zionist movement. I feel it is my duty to stand by and watch. Further speeches from Mr. Smith, Mr. Chomley, and Mr. Lester, and a hearty vote of thanks to the Chairman terminated the proceedings.

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CORRESPONDENCE

THE LAW AND THE PROFITS

To the Editor of LAND & LIBERTY

SIR,

The Land Union is chortling over the repeal of the duties set up in the 1909-10 Budget.

They have reason. I have received from them a touching appeal for funds to enable them to continue their work on the ground that "there never was a time when Capital, in all its forms, and particularly in land, stood in more need of organised self-protection."

So land is a "form" of capital. There's economics for you! In an accompanying pamphlet, "The Work of the Land Union," they claim, and rightly, that "the downfall of the Land Value Duties" has been effected mainly by supporting Test Cases, of which a list is given of no less than twenty-seven of the most important.

These Test Cases certainly made hay of the duties by securing decisions that made the law mean the opposite of what its framers intended it to mean, and frustrated the purposes for which the duties were framed. That was made possible by the absurd technicalities involved in the complicated processes of arriving at the several valuations and their definitions. These processes were too clever by half. Had they been less clever they would have been less muddled and less easily riddled by legal interpretations.

Had Mr. Lloyd George shaped his legislation in accordance with his speeches only one valuation would have been needed—that of the bare land without improvements. That once ascertained, a straight and simple tax on that value could not have been made to mean anything else. It could have been levied at once and collected, evading such a tax being as impossible as hiding the land itself. And it would have done what these duties have not done, and could not be made to do—forced the land into use and broken down the monopoly.

But the Test Cases created uncertainty and made difficult both assessment and collection. It left the owners in possession of millions that legally belonged to the State, millions now to be given to them at the expense of the other taxpayers by cancellation through this year's Budget.

Now how was this brought about?

The Land Union tells us frankly in their little pamphlet. "During the war . . . its members were advised how to postpone the final settlement of any claims made against them, pledges having been given by the Government to the Land Union which enabled this to be done." So, whilst the country was being bled white to find funds to carry on the war, and incidentally insure their land against invasion, the Government were intriguing with these patriotic landowners to put their share of the burden on others, and to enable them to evade paying their own insurance. No wonder the duties were a failure when the Nation's trustees betrayed their trust!

But even that is not all. These patriots succeeded through their Union even in evading much of their income tax by obtaining "further allowances for repairs on both agricultural and urban properties . . . after discussion with the Revenue Authorities in private conference." This method of swindling the Exchequer by "allowances for repairs" (few of which, as is well known, were made during the war), would be impossible with a tax on Land Values. Such values, though they may rise or fall, cannot be repaired, or, therefore, subject on account of "repairs" to allowances made in secrecy as profound as that of most of the repairs themselves.

Perhaps it is well that these duties are gone, with their capacity for having their intention inverted by the Courts, and being evaded by secret conspiracies.

Now let us show up the shams, and make clear what a real tax on the value of land means. Then, next time this question is tackled, we may avoid the pitfalls and get the real thing.

Meantime, my subscription has not yet gone to aid the Land Union in its beneficent work of destroying the law and grabbing the profits.

Yours faithfully,

H. G. CHANCELLOR.

15, Crescent Road, N.E.
July 5th, 1920.