

The alternative proposal of the Taxation of Land Values League was a tax which would not cripple industry, and would not lower the purchasing power of the people. Such a tax was the taxation of land values. Such values were there apart from any man's effort, and it was not right to levy toll on any man in respect of it. The proposal of the Land Values League was that instead of the people who had not created these values reaping the benefit, it should be for the nation and the people. That was a value which was inherent in the land itself.

They had there a subject matter of taxation which they had a right to tax; not only that, but in taxing which they were not going to cripple the industry of the country, but on the other hand would stimulate and encourage it. The effect of the money going into the private pocket was that the owner of the land could afford to keep it until he has received his own price for the land.

It was true there would be a stern fight before this matter was dealt with. It was the subject of the land tax which provoked the struggle between the Lords and the Commons in 1909. As the result of the passing of the Parliament Act no Second Chamber could lay its hands on a money Bill. But those great interests were not at the end of their resources, and they would use their entanglements to prevent this reform.

"We have a system to-day by which one sows and another reaps, one builds and another inherits," Mr. Pringle added. "Let us have a system under which the man who sows shall also reap." They would find that all he had said was consistent with the programme of the Liberal Party.

MR. BRIGG ON LIBERAL POLICY

At the Keighley meeting, Mr. Everett Binns, of Cowley, Vice-Chairman of the League, presided and, introducing the speakers, said that this occasion was not one for debate. It was an opportunity to the candidates to make a plain statement of their views so that the audience could listen impartially and compare notes.

Mr. W. A. Brigg referring at the beginning of his speech to the 1909 Land Value Duties, said they were not so successful as they might have been owing to certain legal decisions interpreting the wording of the Act. When the war came the valuation of the land was suspended, and three out of four of the duties were repealed later. He said the most important duty in the 1909 Budget so far as the subject of land values was concerned, was the undeveloped land duty, and for this a tax of 1d. in the pound was levied on land standing idle. That policy had now been revised by the party to which he belonged, and was expressed in what were called the industrial policy resolutions, passed at a meeting at Newcastle in November last. This supported a national tax on site value and a rate also on site value. In other words, they held that part of the taxation of the country should be levied on the capital value of the bare ground, stripped clear of buildings and other encumbrances. This taxation would free the land market, and he did not see any particular difficulty of putting it into operation either for national taxation purposes or local rates.

THE CONSERVATIVE ATTITUDE

Sir Robert Clough, M.P., remarked that he had followed the taxation of land values movement, but he wished to say as emphatically as he could that he was not a single-taxer. Further, he was not in favour of any proposals for the nationalization of land, and expressed the opinion that Government control had given sufficient examples of the danger to this step. Taxation of land values was by no means the whole of the land question, however, but he said candidly and frankly he could see no reason why land values should not be taxed for rating if it could be proved that the land they wished to rate was not already paying its fair proportion of local rates.

Messrs. C. H. Smithson and Chas. E. Crompton were

present at and addressed both the Penistone and Keighley meetings. The speeches of the candidates and the subsequent discussions were followed with lively interest by those present. The Yorkshire League is to be congratulated on the success of this venture, and we exhort all engaged in the active work of our movement to do what they can in their own constituencies to bring candidates together on one platform to state their views.

THE VISION OF JOSEPH FELS

Eight years ago last month Joseph Fels passed beyond our ken as we were given to know him. In the spiritual life he is with us still and all about the cause he lived to serve. In the story of his life, *JOSEPH FELS—HIS LIFE WORK*, by Mrs. Fels, "dedicated to the devoted band of colleagues in all lands who are carrying on the work which Joseph Fels loved so well and gave of his best to promote," the following passage reveals the man, what he saw in the philosophy of the single tax, and how he strove to make it known to others.

"... He saw, too, that the land monopoly was a hydra-headed monster; to cut off any save the central head was but to strengthen and revivify it. It came to him slowly, but with the deep conviction that is born of intimate experience, that the cardinal principle in any declaration of social faith must be the destruction of the land monopoly. Everything else seemed to him but the establishment of fine superstructures upon a worthless basis of sand, and, as he once whimsically said, 'Even for that rent had to be paid.' He did not put forward the Single Tax as a panacea. He had too much knowledge of the complexity of social life to be thus unintelligent. What he did insistently emphasize was the truth that the time for tinkering at our ills had gone by, that it was vital to set about the building of a new social structure.

"With Joseph, to realize was to act. Once the vision had been clearly seen, he set to work to attempt its fulfilment. He made inquiries in every direction to know what work was being done for the Single Tax, who were doing it, how it was being done. He proffered whatever services he could render, time, money, organization, thought, with an eager gladness that put courage into the hearts of all with whom he came in contact. Unlike the majority of any movement, he contributed not only enthusiasm, but also, what was even more important, suggestive ideas. He was so essentially a man of action that in him theory, almost at the birth, crystallized into practice. The thing was urgent, it should be done. There was something infectious in the optimism by which he became possessed. He was, as he conceived, working directly at the main root of social ill. He had been given the key that opened the gate to a new and splendid world."

Is there no other Joseph Fels for the movement with the same high courage to dedicate himself to its service? In memory of this man among men, let every single-taxer resolve now to do something to swing open the gate "to a new and splendid world."

J.P.

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