

Great Britain

As was predicted by *Land and Liberty* the Select Committee of the House of Commons on the Land Values Duties was unable to agree because of divergent views as to the scope of its own powers. The Committee recommended that the evidence submitted to them be printed for the information of the House. The particular point at issue was a proposal to alter the land values duties so as to substitute for them a uniform tax on the value of all land. The opponents of land value taxation refused to consider the proposal.

The thirty-sixth annual meeting of the National Liberal Federation, held at Birmingham declared: "The Council believes that a thorough application of the principle of the taxation of land values would speedily bring land into use for housing, small holdings, allotments, and other matters of reconstruction, and regretfully calls attention to the fact that the professions and promises of the present Government in regard to land, housing, and reconstruction have not so far been followed by any practical achievement."

The *Westminster Gazette* complains that in the outskirts of London "a considerable number of substantial houses with the basement accommodation which the modern housewife views with disgust, owing, partly, to the difficulties of the servant problem, have been unoccupied for some time past." All attempts to convert these large houses into flats to meet the demand have been resisted by the ground landlords who pay no taxes on house or land while unoccupied. *Land and Liberty* suggests that "if the owners of the land on which these houses stand were obliged to pay taxation on the value of the land whether it is used or not, they would quickly find it did not pay them to stand in the way of development."