by taxation. Mr. Ure has attempted to popularize his ideas of land taxation by practical illustrations. He has referred to an estate of 92 acres, with a capitalized value of \$28,500, which was recently in market. The owner who had been paying rates [local taxes] on an agricultural rental of \$955, refused an offer of \$160,000, and declared that he would not consider any purchase price under Having stated his case Mr. Ure brings in the principles of the Budget with telling effect. . Mr. Ure and his radical followers are not silenced by evidence that the land owners have been hard hit and are thinking of disposing of their estates. "The breaking up of the big, unmanageable estates is what is wanted!" they exclaim joyfully. "The Budget is doing its work scientifically and the people are in the way of getting land on easy terms." Radicals like Mr. Ure are likely to overstate their case, but they have the popular side of a question in which audiences are deeply interested.

Mr. Ure, Mr. Lloyd George, Mr. Churchill and the other vote winners on the Liberal side have a live issue in the next canvass—one which the people want them to discuss. It will not be difficult for them to prove that land will be cheapened by taxation*, the problem of housing working people solved more easily in this way, and a practical measure found for relieving the burdens of rate payers.

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The British Conference on Land Value Taxation.

Advices by mail regarding the conference at Manchester on land value taxation (p. 947) enable us to reproduce the principal resolutions.

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On the subject of the relationship of land values to free trade, housing and unemployment, at the public meeting at Memorial Hall on the 1st, presided over by L. W. Zimmerman, the following was the resolution adopted:

That this conference of advocates of the taxation of land values hereby declares its unfaltering adherence to the principle of Free Trade, meaning thereby the complete freedom of trade from all taxes and restrictions, whether imposed for protective or for revenue purposes; is of opinion that the true principle of Free Trade must be carried out to its fullest extent, both as affects agriculture and manufactures, by the removal of all existing obstacles to the unrestricted employment of industry and capital; and further declares that the only just and expedient method of effecting this policy, is by the exemption of all improvements, and all the processes of industry from rates and taxes, and the substitution for them of the direct taxation of the value of all land, a value which is due entirely to the presence, growth, industry, and expenditure of the community. Further, this meeting agrees that copies of this resolution be forwarded to the Prime Minister, the Chancellor of the Exchequer, and to all members of Parliament.

The adoption of the resolution had been preceded by a discussion, led by Fred'k Verinder, who read the paper specially prepared by him for the International Free Trade Congress recently held at Antwerp (p. 870), and which he briefly outlined from the platform at Antwerp. This paper, printed now in pamphlet form,* will receive attention in a later issue of The Public.

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The other principal resolution was adopted after a discussion introduced by the Lord Advocate for Scotland, Alexander Ure, K. C., M. P., a member of the Asquith Government. The subject of the discussion was in these terms:

Land Valuation and the Finance Act in relation to Local and Imperial Taxation; with special reference to the Memorial on Land and Taxation Reform recently presented to the Government by 143 Members of Parliament.

This meeting was held on the 30th at the Manchester town hall, and here too the chairman was Mr. Zimmerman, who is one of the leading Liberal party officials in Manchester, and president of the Manchester League for the Taxation of Land Values. Following is the resolution adopted:

That this conference of advocates of the taxation of land values desires to express its gratitude to the Government for the 1909-1910 Budget, conveying as it does an inspiring message of hope and encouragement to the progressive forces at home and abroad; it especially recognises and appreciates the principle of the separate valuation of land; it earnestly urges the Government to continue this policy by making land values available for public needs and freeing industry from the grip of land monopoly; it hails the Budget as the dawn of a new era for our Country, and urges that the valuation of the land be completed with all possible speed and be made accessible to the public; that a Budget tax on the land values so ascertained be levied to provide a fund towards the cost of such public services as education, poor relief, main roads, police, and asylums, and in substitution of the remaining duties on the food and comforts of the people, and further expresses the hope that at the earliest possible moment the local rating authorities throughout the country be empowered to raise their local revenues on the land values basis, with a view to relieving houses, factories, machinery, farm buildings, and other improvements from the present grievous and ever-growing burden of rates. Further, this meeting agrees that copies of this resolution be for-

e"Free Trade and Land Values." By Freek. Verender, General Secretary English League for the Taxation of Land Values. Price one penny (two cents). Land Values Publication Department (of the United Committee for the Taxation of Land Values) 67 West Nile street, Glasgow, and 376 and 377 Strand, London, W. C.



[&]quot;It was the New York Tribune from which this London correspondence is quoted, that recently "proved" editorially, the New Orleans Picayune accepting the "proof" (see The Public of Sept. 30, page 924), that the land tax made land dear.

warded to the Prime Minister, the Chancellor of the Exchequer, and to all members of Parliament.

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In opening the discussion which resulted in the adoption of the latter resolution Mr. Ure said that—

he was present with the idea of demonstrating how reasonable and necessary was the filling up of Form IV [which requires particulars of ownership, interest, liabilities, etc., and if desired by the person making the return, the particulars of value], unless the land clauses of the Government were to become wholly ineffectual and farcical. He thought, too, that he might have been able to demonstrate, even to landowners, the sweet reasonableness of this revolutionary Government; but the necessity for that had endirely passed away. The agitation had abated, the storm had ceased, and a great calm prevailed, and the fury and frenzy of Form IV had positively died of inanition, in spite of the rather feeble attempt to fan the flickering flames and impart a few faltering breaths to the agitation raised by Mr. Balfour in his foolish telegram to Captain Pretyman, in which he referred to the impenetrable mystery of valuation, and spoke of the movement as likely to fall to pieces of its own weight amidst universal derision. Impenetrable to Mr. Balfour perhaps!

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Joseph Fels in France.

An extension into France of the work in favor of land value taxation which Joseph Fels has promoted in Great Britain, the United States, Canada, Australia and Denmark, is reported in the London Evening Mail of September 20th. It began at a meeting of the newly formed League for the unification of French taxation, held at the Grand Hotel, Paris, on the 18th for the purpose of welcoming Mr. Fels. In responding, Mr. Fels said, as reported by the Mail, that—

as a practical business man he was convinced that no more equitable and effective system of taxation could be devised than that of levying all charges on land-values. It was not a violent measure. Its main effect was to force idle land into use and to stimulate both industry and commerce. been the means of inaugurating a movement in Denmark which was meeting with much success. He offered to give a donation of \$250 to the funds of the French League, and to guarantee to duplicate any sum which they raised by their own efforts within a given time. The first work of the League. he pointed out, should be to study local conditions. The existence of a large class of peasant proprietors in France would no doubt call for certain modifications, but the single tax was just, logical and simple, and could be adapted to the needs of any nation.

The chairman of the meeting was George Darien, who remarked that—

it was strange that the idea of imposing all the taxes of a country on all the land value of a country, and on that alone, which was first advocated by the French Physiocrats, should have been perfected by

an American citizen, Henry George, and that it should be another American, Mr. Fels, whose aid would no doubt lead to a readoption of the single tax idea in France. Mr. Darien claimed that the unification proposed would ensure considerable economy, would free industry from many charges which at present impeded progress, and would be a benefit to every class of society.

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Railroad Strike in France.

A railroad strike in France, which began on the 11th, was settled on the 15th by concessions to the strikers made through the mediation of the Ministry. The principal fact about this strike which makes it an event of general interest has reference to its character as an "industrial" or "syndical" strike. As explained by Keir Hardie, M. P., in one of the news dispatches—

during the past five years, what is known as "syndicalism" in France and as "industrial" unionism in America has grown in France. It originated in Italy, and is socialistic and in the main anti-political. It seeks the destruction of capitalism by the direct revolutionary "general" strike instead of constitutional, parliamentary, or political methods. By "general" strike is meant strikes on general industrial rather than trade lines. This means, in effect, that a general strike of nearly all trades might accompany every dispute in any particular trade.

The strike in question began on the privately owned Northern railroad system, and extended to the Western, the Eastern and other government owned systems, besides ramifying kindred vocations. The French government made a military call for men liable to military duty to take the place of strikers, ordering even the strikers themselves to do industrial service as a military duty. Their call was ignored on the ground that proceedings for desertion under the military law could not begin for fifteen days. The Ministry held it to be three, and Premier Briand, distinguished as the first socialist prime minister (vol. xii, p. 730), denounced the strike as revolutionary. On the 15th Paris dispatches stated that—

the directors of the companies involved had agreed to grant a minimum wage of \$1 a day to the employes of all lines running out of Paris, the new scale to go into effect on Jan. 1. The decision was reached at a conference in which the Minister of Public Works, Posts, and Telegraphs took part. The strike was formally called off on the 17th.

An Appeal for Free Trade.

Deeming this an opportune time, the American Council of the International Free Trade League makes the following appeal to American citizenship "concerning the fundamental injustice of the policy of Protection":

Sixty years ago there was a world movement