

The Single Tax, January, 1898

TAXATION OF LAND VALUES. FIRST NATIONAL CONFERENCE IN BRITAIN, HELD AT BRADFORD, 4TH JANUARY, 1898.

Under the auspices of the English Land Restoration League, the Scottish Land Restoration Union, and the Financial Reform Association, a conference on the Taxation of Land Values was held in the Central Hall, Bradford, on Tuesday, 4th January, 1898. The arrangements were in the hands of the Bradford and District Branch of the English Land Restoration League. Mr. W. P. Byles, Ex M.P. for Shipley, is president, and Mr. Lewis H. Berens, secretary of the branch. Mr. Berens also acted as secretary of the conference.

Mr. and Mrs. Byles entertained the delegates to an "at home" on the evening preceding the conference. The "at home" was an enjoyable treat, and brought the delegates and friends together to spend a very pleasant evening, discussing Single Tax and the various phases of the social problem.

The proceedings of the Conference began at half-past ten on Tuesday morning. Mr. W. P. Byles presided, and the delegates present were :—

English Land Restoration League, Bradford District Branch—Messrs. W.P. Byles, J. A. Guy, W. E. Critchley, J. Firth, W. Thomson, F. Skirrow, L.H. Berens, T. Hood, J. W. Brunton, F. Wilkinson, F. H. Bentham, J. Sanctuary.

English Land Restoration League—F. Verinder.

Financial Reform Association—J. W. S. Callie, F. L. Crilly.

Scottish Land Restoration Union—ExBailie Burt, J.P.; D. McLardy, G. B. Waddell, P.C. ; Norman McLennan, W. Reid, J. Cassels, D. Cassels, jun, J. S. Neil, J. Archer, W. D. Hamilton, W. C. Menzies, H.S. Murray (Galashiels), E. Adam (Edinburgh), J. Brunton, sen. (Musselburgh), and John Paul.

Scottish Land Restoration Union, Dundee Branch—J. O Donnell Derrick

Financial Reform Association, Halifax Branch —C. H. Smithson, F.H. Smithson, J. H. Whitley, J.P.; F. W. Golder, G. Sutcliffe, J. Gregory, H. Farrar, A. Farrar, J. H. Todd, Councillor T. Hey, W. Simpson, Councillor J. T. Simpson.

National Reform Union, Manchester—Mr. Zimmerman.

Land Nationalisation Society, London— Joseph Hyder.

Single Tax Association, Accrington—J. W. Barlow, J. Greenwood.

Liberal Association, Halifax— John Mitchell, Wilkinson Pickles.

Corporation of Rawenstall —Councillor E. Nuttall.

Corporation of Dewsbury—Alderman John Walker.

Corporation of Devonport—Coun. Whitley.

Corporation of Sunderland—Councillor J. Crown.

THE PRESIDENT'S ADDRESS.

The President said that the accident of his being president for the year of the Bradford branch of the Land Restoration League cast on him the duty, and endowed him with the honour of presiding over that important conference. On behalf of that branch, and on his own behalf as an old citizen of Bradford, he extended a warm welcome to the delegates who had honoured the city with a visit. They had been drawn there from all parts —even remote parts —of the kingdom by the magnetism of a common faith in what they conceived to be a just principle—a common conviction that the ills of life, the evils and inequalities of society, the burdens of humanity, might be lifted off or lightened by the destruction of land monopoly (applause).

IN THEIR OUTLOOK UPON SOCIETY,

they witnessed the strange anomaly of poverty in the midst of wealth, hopeless, helpless, inevitable poverty in a nation of boundless riches; the degradation of slum life for millions of our fellow subjects, and dazzling, unwieldy, and enervating fortunes for the few. They saw a festering mass of humanity in our great cities reduced to drag out their lives in homes of one room, exorbitantly rented, and large tracts of fruitful land untenanted and uncultivated. They lived in an age when invention and ingenuity had learnt how to supersede human labour

to a degree undreamt of by our forefathers, yet in which labour-saving machines saved the labourer no labour, for neither leisure nor abundance had overtaken the toiler, and he was still compelled by necessity to incessant work. They had studied these anomalous phenomena of social life, and they thought they had found – he would not say the solution but a chief solution of them (applause).

HOW HAD THEY FOUND IT?

Largely through the teachings of one man, a prophet, a seer, on whose lately-closed grave the grass had yet hardly begun to grow. He would attempt no eulogy on Henry George, but he could not utter the name without reverence, nor without acknowledgment of the debt that he owed to that writer for enlightenment and for inspiration (applause). How many persons could truly say that the reading of Henry George's great book had marked an epoch in their lives and altered their angle of vision to all economic questions, and social and industrial problems. And what was the solution he had taught them? That the bounties of nature were the heritage of all; that artificial arrangements which reserved them for the few must inevitably result, as they had resulted, in the impoverishment of the many; that we must return to a policy which, while it secured to the individual the product of his own ingenuity or labour, should deny to him the ownership of the land on which, and out of which, all men lived, and which he could neither create nor destroy, diminish nor increase.

AND NOW, AS TO THE METHOD,

for his hearers were practical men, met for a practical purpose—by which this solution was to be brought about. The method favoured by those who were assembled, and the much larger number who were represented there, was the Taxation of Land Values. Alternative or additional methods had been proposed, but it would be out of order at that conference to discuss any but the one that he had named. Resolutions would be submitted to the conference asking (a) for the separate valuation of land apart from buildings or any improvements, and that upon that valuation a tax should be imposed ; (b) that the tax should be assessed 011 the full annual value, whether the land was used, or partially used, or unused;

and (c) that the owner or lessee who was receiving the annual value should himself pay the tax, or that if it were paid by the tenant he should have the legal right to deduct it from his rent, as he now did his income tax. Nothing was said as to the amount of the tax to be levied; that was a subsequent matter, dependent on circumstances which had not yet arisen, therefore which he would not now discuss. Those were proposals which need not alarm the most moderate reformer, but which embodied the just principle for which they were contending.

TAXATION WAS A POLICY WITHIN REACH.

It had obtained footing in the public mind ; it was commending itself, by its inherent and palpable justness, to a daily-increasing number of the great electorate which ultimately governed the country; it had been forced on popular attention by events—by land crises such as the agitation among tenant-farmers in Ireland, and among the crofters in the islands and Highlands of Scotland, and by the novel legislation ensuing thereon, under which the State fixed the landlord's rent for him; by the Welsh Land Commission and its striking report; by the rapidly-increasing expenditure of the country; by the growing debts of great municipalities; and by the crying demand resulting from these conditions for new sources both of national and local revenue. Two sessions ago the present government relieved agricultural tenants in England and Scotland of half their rates, and undertook to pay them out of the Exchequer. Next session it was intended by legislation to relieve Irish landlords of all the rates which they now paid. The avowed object in both cases was to benefit the landlords (hear, hear). He would not characterise this policy; his hearers could judge as well as he of its wisdom or unwisdom. But he did say that it was impossible to do these things without educating the public mind in the true meaning and origin of land values, and in the justice of the claim that they ought in equity to bear, through taxation, an increasing share of public burdens.

AND THE TIME WAS RIPE

(hear, hear). All political parties—in domestic affairs at any rate -- were in a state of quiescence. Some of them were feeling about for a programme. No great

question over-shadowed that put forward by those assembled before him (hear, hear). They were, as it were, in the open plain, and had nothing to do but push on and march forward. It was with that object that they were gathered there, and, while they stimulated one another's zeal, he hoped they would make manifest to the public the rapid spread of the movement, its reality, its justice, and the resoluteness of its followers (applause). Once leaders of opinion realized that its adherents were a political force not to be despised, then, to use a familiar gag, "We shan't be long," Scotland had led the way (applause). They had converted the great municipality of Glasgow. They had secured the approval of sixty-two Scotch assessing authorities to the principle of making land values the basis of local taxation, and together they were moving Parliament to give effect to it. Wales had done likewise, and everyone knew Ireland's appreciation of the blessing of landlordism.

THE PREDOMINANT PARTNERS

Was, he was aware, a more sluggish monster, a more Conservative entity than these Celtic fringes, but even England was awakening. Acting on a Welsh initiative England and Wales had imitated Scotland and no fewer than 140 local governing bodies, including, twelve town and county councils and sixty-three Poor law unions, had petitioned Parliament for powers to tax land values for local purposes. Such figures were, he thought, significant and encouraging (applause). Every community supplied instances in abundance to carry the lesson home. In Bradford, for example, city councillors were opposing a new tram-line because it would enhance the value of certain private land and properties on the route. Quite near that hall he could point to a plot of land—a type of many—on which a handsome warehouse was erected twenty years ago. The occupier had been contributing annually to the rates on an assessment which covered both land and buildings. Adjoining was a precisely similar plot, with an equal land value, but unbuilt on, which for all those twenty years had contributed exactly nothing. Again,

ALL ROUND THE TOWN MIGHT HE FOUND large tracts of land held up by their owners, who, being untaxed, could hide their time till other land got occupied, and the price of theirs was enhanced. A day or two ago the people of Bradford were

told of a slice of Bradford land which was left to the poor, its annual value then being £21. Now the trustees distributed £1000 a year. No one would grudge this increment to the poor, but the same thing of course had been happening to hundreds of individual landowners who were not poor (applause), and who were not obliging enough to publish the figures of their annual income (laughter). The founder of the charity referred to endowed the poor with £21 a year (all honour to him); but the community of Bradford, by its industry, its enterprise, and its public expenditure, had added to the endowment the increment of £979 a year, and at the same time had been providing, out of its charity, similar or larger increments for the outdoor relief of all other owners of land in the town. *Sancta simplicitus!* (laughter). It was safe to say that the general public of Bradford had no idea of the vast sums, created by the private and public expenditure of the inhabitants, which were annually taken out of the town by four or five large and many small owners of the soil on which the city stood. It should be the business of the Bradford Branch to make these facts familiar and accessible, and to use them for the enforcement of the principles of the League (applause).

THE TAXATION OF LAND VALUES

would redress—or tend to redress—the obvious injustice of all such cases as he had cited. As in Bradford, so everywhere. It was strange how slow men were to "see the cat." The people were defrauded of their birthright without knowing it. But the light was spreading fast. It was an important gain that the Taxation of Land Values was included by all the various bodies who occupied themselves with spinning programmes for the Liberal party. It was the business of people such as those before him to see that whatever item was dropped, it should not be the Taxation of Land Values. The Independent Labour party, which was represented in that room (applause), and which in Bradford, at any rate, was a potent force, was also on their side, and when the Independent Labour party came to care, as they would some day, more for progress than for party, valuable reinforcements might be expected from them (cries of "Question."). In all elections, local and national, and especially in the next general election, the friends of the Taxation of Land Values ought to rally all their forces, and go into them with their weapons drawn. It must not be supposed that the movement was merely a sordid attempt to get

more revenue, or even to shift taxation from one pair of shoulders to another. It was that and something much more. The Taxation of Land Values was, of course, in a primary sense, a fiscal question, but in it were involved also great moral and social changes, and that was why it would, when it was understood (hear, hear) arouse the zealous support of the mass of the people.

THE OVERCROWDING OF THE POOR,

with all the physical and moral debasement resulting therefrom; the industrial strife which came of efforts of workmen to secure something more than a living wage, and of employers straining to compete with countries where land monopoly did not oppress the people; the depopulation of the rural districts; the pressure of labourers to the towns, with the consequent unemployed problem ever recurring; the dependence of the country on foreign foodstuffs, and consequent bloated expenditure on armaments —all these, and many other social evils, were closely inter-related to land monopoly ; and the reform which those present advocated was pregnant with benefits which would go far to remove them (hear hear). They might even invite landowners themselves to join them. For if we could avert strikes, absorb the unemployed, and create a contented peasantry; if we could lower the death rate, diminish pauperism, crime, and drunkenness; if we could enlarge the consumptive capacity of the home market, then property itself would be more secure, capital would find fresh channels, of employment., and the foundations of our national prosperity would bedeeptened (applause). It was the part of that assembly, and those who thought with them, to make men realise that it was the monopoly of the raw material of wealth which was depriving them—and must deprive them—of the fruits of their industry (loud applause).

HENRY GEORGE.

On the motion of the chairman, the conference adopted the following resolution by rising in their places :—

That this conference desires to place on record its deep sorrow at the loss the cause of land reform has sustained in the death of its great apostle, Henry

George, and instructs the secretary to convey to Mrs. Henry George and family an expression of their deep sympathy.

AN AFFIRMATION OF PRINCIPLE.

Ex-Bailie Burt (Glasgow) moved :—

That, in the opinion of this conference, the true basis of national and local taxation is not labour and the product of labour, but the value of land, which is due to the presence, activities, and necessities of the people. Mr. Burt said that in past times a great many persons regarded taxes as money taken from the people for the benefit of some particular individual. We had now a better idea of taxation. It was money collected from the people for the purpose of being expended in their interests. That was the underlying principle recognised by the advocates of the Taxation of Land Values, and they felt that the proper method of collecting the money was to collect it in proportion to the advantages it conferred upon the people when it had been spent. Mr. Burt went on to speak of what he called the collection of taxes "by meter," an analogy borrowed from the practice followed in supplying and charging for gas. The land, he said, afforded a meter satisfactory in every way, and the index of that meter was the value of the land. In proportion as we spent public money in public improvements the value of land rose. He felt that we could have no more just system than taxation according to this meter. The matter had not only a financial aspect; it had also a moral aspect. That which the community had produced it was taking for its own benefit. The growth of population increased the value of land, but it also increased public expenditure, and in taking the increased value resulting from the labour and industry of the community to meet the increased expenditure, we should only be doing what we were entitled to do. The principle that land was the true basis of taxation was unassailable. Although the question had not yet obtained very great prominence, the men who were associated there with it, grasping the principle both from a financial and a moral point of view, had a strength behind them that would ultimately prove irresistible (applause).

Bailie McKerrow (Corporation of Govan) seconded the resolution.

Mr. Beach supported the resolution from the standpoint that taxation should depend upon ability to pay. The landowner, he said, was the most able to pay of any man in the kingdom. He did not think industry or labour ought to be taxed in any form.

Mr. Isherwood (Bury) asked whether Mr. Burt intended that land only should be valued, and not buildings. If so, a millionaire would entirely escape taxation provided he did not own land.

Mr. Burt said he hardly thought his resolution required explanation. If a man did not own land he would not pay taxes.

Mr. H. S. Murray (Galashiels) said that the resolution distinctly stated that the true basis of taxation was land, not the products of labour. Buildings were the product of labour. He reminded his hearers that the Taxation of Land Values involved not only the direct effect of raising money, but a very important indirect effect in opening up the land, the true source of wealth, to the labour of man.

Mr. Julius Ephraimson (Bradford) said that he attended that conference as an individual visitor for the purpose of being enlightened on the subject of the Taxation of Land Values, and it seemed to him that to exclude all other modes of taxation would have the effect of estranging many who would otherwise be friends to the movement.

Mr. Isherwood (Bury) said he could not agree with the resolution if it were intended to exclude buildings from liability to rating. He moved as an amendment:—

That, in the opinion of this conference, all land, whether occupied or not, shall be taxed for all purposes at its full capital values from time to time.

Mr. J. Burgess (Leeds) seconded the resolution. He said that the original resolution proceeded on the assumption that the products of labour remained in the hands of the labouring classes. Under it a man might own a million pounds' worth of buildings and entirely escape paying taxation (hear hear). The Conference, he urged, ought not to be made into a Single Tax Conference.

Mr. W. P. Wood (Croydon) strongly opposed the amendment. He said it altogether gave away the case for the Taxation of Land Values. A tax on anything

checked its production, and we had a saying that a man who made two blades of grass grow where one had grown before was a benefactor to the community.

[The remainder of this conference report could not be scanned accurately]