

Land Values

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NOTES OF THE MONTH.

THE DIFFERENCE.—"If all the taxes had been on tea, sugar, and tobacco, the Budget would now be through." This was the interjection of a working man at an open-air meeting in London a few days ago. It shows that the common people are not blind to the meaning of this Budget fight. There is deep instruction for them in the fact that while a trifling tax on the value of land evokes an unprecedented storm of opposition, a crushing tax on tobacco is almost unnoticed.

THE DETERMINATION OF THE OPPOSITION.—Speaking at Queen's Hall, London, on July 13th, Mr. Pretyman, M.P., said the proposals of the Chancellor of the Exchequer were childish, but they were bound to regard them as serious, and they were bound to give up their time, however important their other business might be, to getting rid of them. "I mean," he said, "to give myself night and day to this until it is got out of the way, and so does the whole of the Unionist minority in the House of Commons. There will be no holiday for us. If we have to sit till Christmas we mean to fight this Bill word by word and line by line."

This resolve is admirable, and we mean to imitate the Unionists. Till Christmas, and even after Christmas, we shall go to the masters of all parties in the House of Commons, to the electors, and persuade them to lay on these parties a mandate to bring in proposals of which the Chancellor of the Exchequer's are but a faint shadow. When the battle is clearly won in the country, it will be won in the House of Commons.

"TOO RIPE."—At a special meeting of the Farmers' Club, held in London on July 12th, Mr. H. Trustram Eve, Secretary, read a paper on "Land and the Budget." The paper was hostile to the proposals throughout, but Mr. Eve closed with words encouraging to us. "I ventured," he said, "to remark to a friend that England was not ripe enough for this class of legislation, and he answered: 'Too ripe.' There is much food for reflection in those two words."

We cannot say that the country is too ripe for the Taxation of Land Values, but we are sure it is ripe enough for a wider and heavier tax than is offered in the Budget.

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WHICH IS RIGHT?—At a demonstration in Queen's Hall, London, attended, for the most part, by solicitors, surveyors, auctioneers, builders, and land agents, Lord George Hamilton, who presided, said their "object was one of self-defence. A grave and serious danger was overhanging their business, and that danger was contained in the land clauses of the Finance Bill." Mr. Pretyman, M.P., who was the principal speaker, said, in his opening remarks, that "many of those present would profit if the Finance Bill became law." The resolution which the latter proposed stated that the proposals of the Finance Bill "will tend to increase unemployment, especially in the agricultural and building industries." We wonder how many more contradictions could take place in a few minutes. According to Lord George Hamilton, the surveyors and others are to be ruined, according to Mr. Pretyman, they are to be better off by getting more work, and according to the resolution, they are to be thrown out of employment. These seem to be good arguments in support of the opposite side.

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INCREASED LAND VALUE IN LONDON.—Some time ago Messrs. Whiteley made an offer of £60,000 for the Paddington Baths and the freehold site on which they stand in Queen's Road, Bayswater. The Local Government Board, however, refused to sanction the sale, and a valuation of the property was made by Mr. Murray, valuer for the Crown Estates, of 11, Suffolk Street, S.W. His valuation was £82,000. The total cost, including that of the land, of the erection of the baths in 1874, was £40,000, so that if Messrs. Whiteley's offer had been accepted, there would have been a profit of 50 per cent., but the Local Government Board's valuation shows an increment of over 100 per cent. This is surely a good and increasing basis for taxation.

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A PARAGRAPH FOR "PUNCH."—At the meeting of the St. Helen's Town Council on July 7th, Alderman Massey said he did not accept in any way the principle of the taxation of unearned increment on land values. Ultimately, according to a report of the meeting, Alderman Massey moved an amendment that the whole of the proceeds of the taxation of unearned increment should go to the Municipality, and this was carried. One would think Alderman Massey should have scorned to accept any fruits of the principle of taxing "unearned increment."

THE UNEARNED INCREMENT DUTY AND LAND SPECULATORS.—Journals dealing specially with "real estate" matters afford very amusing reading just now. People buy land either to use or for the purpose of appropriating to themselves its annual rental value, present and future. The selling price of land is normally determined by the amount of annual income it is expected to yield after paying any tax imposed or rent charge reserved by the State or Community. If the whole annual rental value of land were annually absorbed by taxation, land would have no selling value, and the power to hold it would be desired only by those who required it to use. Until this takes place land in use will yield a rent to its holder; but if withheld from use it yields no rent, though its selling value may annually be increasing by leaps and bounds. During the past century or so the prices asked for land surrounding our towns and large industrial centres have borne no relation to its present annual rental value; but large areas have been bought up by speculators and "investors" at monopoly prices, and held up for still higher values. The proposed unearned increment tax is filling the minds of such men with serious misgivings; and it is amusing to notice that they are seriously asking that the interest they might have gained if they had otherwise disposed of their cash should be taken into account when making their returns for such taxation. We have no doubt that the authorities will treat this modest request as it deserves.

* * *

MR. LONG SAYS: "TAX LAND, TAX SOAP."—Speaking at a meeting of the Anti-Socialist Union at the Whitehall Rooms on 29th June, Mr. Long said:—

"Many forms of property depended on the community. There were men who had made great fortunes from the manufacture of soap. (Laughter.) In some degree their success had been due to cheaper and better methods of manufacture, in some degree to advertising, for the people could now read—owing to State expenditure—and one lesson above all others that had been taught in the schools was that cleanliness was next to Godliness. Did not the community come into that? (Hear, hear, and laughter.) It was not due to the individual that the public was more anxious to wash now than 50 years ago."

We would point out that as the demand for soap increases, whether due to State education or not, so also does the supply, and moreover there is keen competition to supply soap. It is different with land. Soap can be manufactured; land cannot. We would remind Mr. Long that another fact has accounted for the increased use of soap. Not so long ago it was taxed in this country, and the removal of the tax has cheapened it and enabled the people to use more of it. On the other hand, a tax on land values would do this with regard to land, and land is of more universal benefit to people than soap.

* * *

AN IMPETUS TO THE BUILDING INDUSTRY.—The WESTMINSTER GAZETTE of July 7th quoted the following paragraph from the SURREY TIMES:—

"Building operations generally in the Hindhead and Grayshott districts will receive a wide impetus if the provisions of the Finance Bill, now before Parliament, become law. Many owners of land, in small and large parcels, who have been standing out for big profits, will be anxious to avoid the new taxes on undeveloped sites, and will be content to accept more moderate profits for a speedy sale, and thus a number of eligible positions will at once become available for building."

This testimony to the effect of the proposed tax on undeveloped land should be of interest to members of the building trade. What the tax will do in Surrey, it will do in every county throughout the Kingdom.

THE PRESENT RATING SYSTEM.—In a recent number of the MACHINERY USER there is a splendid illustration of the penalties imposed upon business enterprise by the present rating system. It informs its readers that Messrs. Craven and Speeding Brothers, of Sunderland, recently erected some new buildings and installed some new and improved machinery, with the result that "the Rating Department of the Corporation had advanced the assessment of the firm by £500 per annum." Thus is enterprise and development penalised by our present rating system. Small wonder that under such conditions business should be depressed and that the minimum of improvement should be made even by the most enterprising. What can be said in defence of a system habitually producing such results, exempting from taxation those who withhold land from use, but heaping fines and penalties upon land users in exact proportion to the improvements they make and the enterprise they show? Under a rational system of rating each citizen of Sunderland would be called upon to contribute to the necessary local revenues, not in proportion to his industry and enterprise, but in exact proportion to the value of the opportunities and conveniences granted him by the community, in exact proportion to the value of the land he was being privileged to hold within the boundaries of the Corporation. Thus the bonus the present system grants to land-withholders, together with the fines imposed upon enterprise and industry, could simultaneously be removed. Land Valuation is the first step in this direction.

* * *

THE PRESENT IMPERFECT AND UNJUST VALUATION.—On June 28th, Mr. Justice Lawrance and a special jury decided an action for damages brought against Messrs. May and Rowden, estate agents, by Mr. Ernest Callard, for alleged negligence in giving professional advice. Mr. Callard said that he had lost over £13,000 on the acquisition and rebuilding of property in Oxford Street, London, and that he had been induced to enter on the scheme by the assurances of the defendants that there could be no loss. Defendants denied that they had given any such assurances, and that they had been negligent. Mr. May said he knew of places in Oxford Street where the ground-rent was more than half the rack-rent, and that his client was well aware of the liability for ground-rent. The jury awarded the plaintiff £1,000 damages.

The decision of the jury, together with the alleged loss by Mr. Callard, indicates that the present haphazard valuation of land is often unfair. The assumption of those who oppose the Taxation of Land Values always is that the present system is perfectly accurate and fair, that under it no mistakes are made and no hardships inflicted, that it is only the Government, with its impartial valuers, whose decisions would be tested by impartial authorities, which would exact exorbitant taxes on an unduly high valuation.

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A SECOND CASE.—A similar case was heard on July 6th and 7th, before Mr. Justice Channell and a jury. The trustees of the late Mr. Charles Fitzgerald, Southampton, sued Mr. Robert Furber, land agent and surveyor of Southampton, for damages, in connection with advice given by him with regard to the value of a piece of land. He had advised the trustees that the property in question was adequate security for a mortgage of £6,000, whereas they discovered that it would not realise more than £3,000, or thereabout. The jury also in this case awarded the plaintiff £1,000 damages.

An official valuation is required to prevent these absurd departures from true value. It is one of the purposes valuation has served in New Zealand.

THE VALUE AND AREA OF SMALL HOLDINGS IN IRELAND.

—At Westport, a town on the west coast of Ireland, it is reported that Mr. H. G. Black, auctioneer, recently obtained £400 and 5 per cent. auction fees for the tenant's interest in eight Irish acres of land let at the rent of £10. This is at the rate of £50 per acre, or 40 years' purchase of the rent. Mr. Lawrence Byrne, of Dublin, writing in *THE INTERNATIONAL*, says that Ireland is a country of small holdings, that there are 43,036 of these under 10 acres, that the area held by these 43,036 smallholders is 38,000 acres, or less than one acre each. There are 20,000,000 acres of land available for agricultural purposes in Ireland. Of these 12.1 per cent. are under cultivation, 63.1 per cent. under hay and permanent pasture, and 23.3 per cent. are returned as unproductive.

These facts indicate the need of two things in Ireland—two things which resolve themselves into one. Some means are wanted to provide the people with land at a price lower than £50 per acre, or at a rent lower than interest on this sum. Population is wanted to cultivate a greater proportion of the soil, but this would come if the first condition were fulfilled—if land were to be had at a price or rent which would leave an adequate return to capital and labour.

* * *

THE BUDGET LEAGUE.—A new League has been formed to organise meetings and publish literature in support of the Budget. Under their auspices several meetings addressed by Ministers have been held, and others have been arranged. The Earl of Crewe, Mr. Harcourt, Mr. Churchill, and Mr. Ure have several engagements to speak, and the League is publishing large numbers of very effective leaflets. The office of the League is at Whitehall House, Charing Cross.

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A STRAIGHT ANSWER.—*THE DAILY EXPRESS* has been conducting what it describes as a "Tariff Inquiry" with a view to deciding exactly how many more men could be employed in British industries were the country blessed with *ad valorem* duties of 10 per cent. on foreign manufactured goods. The inquiry was addressed to a good many manufacturers up and down the country, and the result is that the *EXPRESS* has proved to its own entire satisfaction that the 10 per cent. duty would give extra work to a vast army of Britons. We forget the exact number, but the *EXPRESS* gives it to a fraction. In the course of the "inquiry," a good many scraps of truth were thrown up, and here is one of the best of them, from Messrs. Gillott and Son, Sheffield, in opposing the duty: "The remedy for unemployment is access to land. You know this. Why not advocate it?"

Not bad! A few more firms like Messrs. Gillott, and "Tariff Inquiries" would get their quietus once and for all.

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STATESMANLIKE ADVICE FROM QUEENSLAND.—Acknowledging receipt of a quantity of the *DAILY CHRONICLE* pamphlet, "A Penny Tax on Land Values," Mr. Harding, of Charters Towers, Queensland, says: "It seemed marvellous to me that such a dust could be raised about a paltry 1d. in the £. But I suppose the landowners see that it is the thin end of the wedge. May the people see that too, and thump it in further ere long. Don't have the point cut off your wedge (exemptions), or any lumps on it (graduations), but a long, tapering, clean, sharp-pointed wedge that will 'draw.'"

No figure could express more happily the principle according to which the Government should frame their tax on land values. But in politics we never seem to get the common-sense that guides the backwoods man and other pioneers who reduce chaos to order in the material world. Much, if not all, of the fatigue and turmoil of all-

night debates is due to the imperfect Finance Bill, which is so badly fitted to carry out the principle which is behind it.

* * *

HOLDING UP LAND BY AN IMPOSSIBLE PRICE.—More than a year ago a meeting was held in Oxted to consider a scheme for the erection of an "Institute and Village Hall." A site had been chosen, but at the meeting a letter was read from the agent of Mr. C. H. Master, the principal landowner in Oxted, in which he declined to sell the site chosen, and offered another in a less desirable position at £600 an acre! To this offer conditions were attached regarding the sale of liquor, which would have unfitted the Hall for balls and public dinners. The committee refused to take the site on these terms. This land for which £600 per acre was asked, and the use of which was restricted, is rated at 13s. 7d. per acre. In this way landowners are able to deprive communities of public facilities.

* * *

AN AMUSING EXAMPLE.—The growing tendency to claim that the main function of land is to provide "a means of investment" for the wealthy few, and that the function of the ever-increasing unimproved value of land is to provide interest on such "investments," is amusingly illustrated in a long letter to the *ESTATES GAZETTE*, July 10th, signed "F. A. I." His one aim seems to be to show "how profitable, or unprofitable, building land is to the owner"; and to this end he presents an imposing balance sheet of some "undeveloped land," which the holders are supposed to have held for 14 years. The original purchase-price of the land he gives at £1,000, to which he adds for "interest at 5 per cent., compound interest 14 years," another £1,000; and then triumphantly points to the fact that the "so-called increment duty of 20 per cent." would involve the unfortunate holders in a loss of £221 13s. 4d. "F. A. I." seems to us too modest; for if he had increased the rate of interest to 7½ per cent., he could have shown a much greater loss, amounting to £731 13s. 4d., much more calculated to arouse sympathy in the minds of those craving similar "investments." According to "F. A. I.'s" reasoning, if a gang of brigands were to hold up a whole county for, say, 100 years, then they could reasonably demand as ransom all the "rent" or "interest" they might have collected if they had graciously allowed the land to be used. Of course, figures can't lie; but in competent hands they can be made to prove almost anything.

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HOLDING UP LAND; AN ILLUSTRATION.—*THE DAILY CHRONICLE* of June 16th gives a good example of the way in which land is held up, to the detriment of the community. Twenty years ago the late Sir Sidney Waterlow made a gift to Londoners of a beautiful park of 26 acres situated on the south side of Highgate Hill. Driven like a wedge into this was a large mansion and three acres of ground belonging to another owner. Sir Sidney held a long lease for this, but wanted to buy it to include in his gift. The owner absolutely declined to sell. Sir Sidney, in addition to the park, gave the lease to the County Council together with a sum of money to enable them to buy the freehold at a high price. The Council have left no stone unturned in their efforts to secure this three-acre wedge, but at every point they have been met by the refusal of the owner to give the land. Now, however, it is necessary to widen the road for a proposed tramway, and the building is right in the way. Parliament has been petitioned for compulsory purchase powers, and sanction has been obtained from a Select Committee of the House of Commons. Unless the House of Lords reverse the decision of the Commons, then Sir Sidney Waterlow's wishes will be carried out, but after twenty years.

A PROTEST THAT FAILED.—A meeting of farmers to protest against the Budget was held at Berwick on July 10th, under the auspices of the Budget Protest League. Mr. G. G. Rea, of Middleton, presided, and Mr. C. B. Fenwick, of the Protest League, addressed the meeting. He said that the proposed taxes were oppressive, unfair, and Socialistic, and would injure the already overburdened industry of agriculture. Mr. R. W. Leitch, farmer, West Newbigging, claimed an opportunity of replying to these arguments, but on the Chairman's refusal to grant this, many of those present left the meeting. The proposed resolution condemning the Finance Bill was not submitted.

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HALTING ARGUMENTS.—Lord Hugh Cecil was the chief speaker at a Conference called by the British Constitution Association to consider the question of the Taxation of Land Values on July 12th, as well as for the deputation sent from the Conference to meet the Chancellor of the Exchequer. A better choice could hardly have been made, for Lord Hugh Cecil's honesty and sincerity are as transparent as are his reasoning and his arguments. On both occasions his remarks were mainly confined to the fundamental question as to whether the community created land values. He boldly said that "the deputation denied that any part of the unimproved value of land was so created"; but he wisely refrained from attempting to show to what land values were due. Lord Hugh proceeded to argue that "the State did not create land or the demand for land," but again he did not venture to say that the individual landholder, for whom he claimed the land and its values, did create land and the demand for land. As a Churchman Lord Hugh Cecil should know that it was God Who created the land, and Who gave its use as an inheritance to the children of men, definitely instructing them that it should not be sold for ever. And seeing that in the absence of population land has no value, annual or capital, rental or selling, it does not require a University training to appreciate the fact that, though individual labour may add value to commodities drawn forth from land, it is the presence, necessities, and activities, not of the State, but of the whole population, which gives value to the land itself. He protested against the proposed land taxes, "because the theory in their favour implied that the State was part owner of the land of the country; and because within the land tax was enshrined the principle of the nationalisation of the land." We do not care to deny this second contention, but we should have thought that every speaker on behalf of a British Constitution Association should be aware that the British Constitution recognises no land-owners, whether in part or as a whole, but only land-holders. We fear that it is Lord Hugh Cecil and his chosen associates, not the Government, who are "relying upon the prevailing confusion of thought on economic and social questions." However, we cordially welcome and endorse Lord Hugh's view that "the British people must not forget that the greatest victories of constitutional liberty were won over the question of taxation; and that they must show that, even now, after centuries of enervating freedom, they had not forgotten the way to fight for their undoubted rights." A fine appeal to arms!

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THE DUKE OF RUTLAND AGAIN.—In presiding over a meeting of landowners and farmers at Leicester, on July 14th, the Duke of Rutland said:—

"The Finance Bill was the product of Socialists, and if ever there was a body of men destructive to the labour market of this country it was the Labour Members of Parliament who tried to dictate their own terms to everybody. Personally he would like to put the gag into the mouth of every Labour Member in the country and keep

it there. The proposal that the Treasury should appoint a referee to decide finally as to valuations and assessments was a scandalous one, which had no precedent in the last 500 years."

This kind of argument will not retard our movement, but rather hasten its progress. To find men at the present time expressing their passions in a manner worthy of the most barbarous period indicates that the conditions which breed such manners are sadly in need of reform. As it is, the class in the House whose speech could be restrained with greatest advantage is the class to which the Duke of Rutland belongs.

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INCREASED VALUE OF AGRICULTURAL LAND IN SCOTLAND.—In the GLASGOW HERALD, of June 26th, it was stated that the farm of Fentonbarns, near Drem, East Lothian, long occupied by the late Mr. William Ford, had been let to Mr. James P. Glendinning, at a rent which was fully £400 more than that paid by Mr. Ford. The area of the farm is 660 acres. This increase of rent of more than 12s. per acre is interesting in view of the discussions on the Finance Bill. A similar increase is experienced in Essex, and in every county in the Kingdom, but on July 7th Mr. Stanier, M.P. for North Shropshire, denied that land was rising in value. This case also furnishes an instance in which the Government might study the effect of taxes on the value of agricultural land. The landowner has taken a tax of £400 more from the agricultural industry. The Government and rating authorities will also step in and exact higher taxes and rates, every one of which will fall on industry. On the other hand, there would be no hardship on anyone but an increase of wealth for all, if they levied the tax on the value of the land.

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THE BUDGET PROTEST LEAGUE.—The Budget Protest League has signalled its formation by an extraordinary burst of activity. It is issuing an incredible number of leaflets, in which many strange authorities are quoted. Clarendon, Lord Macaulay, Goldwin Smith, and Lord Rosebery are pressed into the service. Although the real object of their attack is the land clauses of the Budget, they skirmish round them in the lightest manner. The attack is always by insinuation or assertion, never by argument. "The Budget means Absenteeism. Now, absenteeism has been the curse of Ireland; it will bring desolation upon agricultural England." Would the Budget, even if it were much stronger, cause absenteeism? What Budget cursed Ireland with absenteeism? We are to have "deserted villages." Was it a tax on land values that gave Goldsmith the subject for his "Deserted Village"? We have nothing to fear from the literature issued by the Protest League. Such activity, whatever motive inspires it, is beneficial to national life.

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IS IT WORSE THAN HELL?—"I cannot remember that Virgil or Homer or Dante, in their descriptions of the infernal regions, ever assigned a prominent place to the tax-gatherers as torturers of the damned." This was Lord Lansdowne's reference on July 16th to the statement that the death duties were paid by the dead. His use of the term "torturers" with regard to the tax-gatherers may express accurately and not extravagantly the views which might be held by some victims of taxation in this world. If the prospect of these partial taxes on the value of land produces such a howl on the part of the landowners, we cannot imagine what would do justice to the case of the unemployed and badly-paid labourers. Lord Lansdowne is right. None of the poets he mentions—not even Dante—conceived such a perfect engine of torture as the legislators of Great Britain who for centuries have framed our taxes.

MR. SNOWDEN'S SOCIALIST PLAN.—Speaking at a garden party at Abbey Wood on the Budget, Mr. Snowden said: "The Socialist plan would have been for the State to resume ownership of the land, and to compensate the holders to the full present value of their land." We are not going to assume that Mr. Snowden is speaking for the Labour Party as a whole. It is bad enough to live under a Conservative Government which starts a scheme to compensate the holders of some land in Ireland, or a Liberal Government which starts a small holdings scheme by purchase. It is also sufficiently staggering to have the Government compensating landowners when it requires small pieces of land for national purposes. But bad as these things are, they are hardly to be compared with what would happen if Mr. Snowden were in power.

THE PROCESSION TO HYDE PARK.—The procession of land reformers to Hyde Park on Saturday, July 24th, was an interesting event in the history of the city. The people who took part in the procession belonged very largely to the class who may be regarded as the true descendants of those London citizens who have taken the democratic side in every great crisis. At ordinary times it is difficult to recognise in the people of London qualities which are typified by the lion which Lord Rosebery chose to place on the pedestal of Cromwell's statue outside the House of Commons. On this occasion, however, they showed that determination and fire in their enthusiasm for land reform which may well be compared to the growl of the lion when disturbed and roused. Passing through the streets in which the most fashionable clubs in the city are situated, the procession was watched with strange interest by many members of these clubs. The older members showed their dislike by the deep seriousness of their faces, which in some instances almost settled into a scowl. Some of the younger men took it in better part, and seemed to enjoy it. Others sneered. The attitude of the crowds of spectators who lined the route was extremely sympathetic and encouraging. Large numbers of them wore the badge which had been widely distributed, and cheered on the members of the procession who carried mottoes. The bearing of the latter was candid and friendly towards the club people, as well as towards those in the street. They appreciated the relative positions and the significance of the event. One could not help feeling proud of the British people who choose these methods of solving deep and serious problems in their national life.

MR. BALFOUR WATCHES THE PROCESSION.—Speaking in the City on July 27th, Mr. Balfour said:—

"On Saturday I watched on the Embankment for a short time a procession which was going to Hyde Park to defend the Budget. There was the usual display of those banners which come out on every occasion, and which, therefore, have no special reference to any particular occasion; but there were other banners less ornate in character, but much more precise in meaning, which had all sorts of mottoes and compressed arguments displayed upon them. For instance, 'The land is the people's,' and 'Tax the idle and not the industrious.' Mr. Balfour is correct. There were people behind the Demonstration who have a clear and definite purpose in organising such demonstrations. The significance of this movement is deep and far-reaching, and Mr. Balfour does not affect its progress by calling it Socialistic, nor by his misrepresentation when he says that its "avowed intention is to destroy private property, not by a sanguinary revolution, but by a peaceful and slightly more prolonged, but not less efficacious method of unjust and undue taxation." We welcome this testimony to the thoroughness of our proposals. It is good to be alive in these days, when men speak with such sincerity and earnestness in politics.

A CLEAR AND FINAL DECISION.—There is something tragic in Mr. Balfour's changing attitude during these days. We do not know where he took his stand to witness the Hyde Park Procession, but wherever the spot was, the scene might form the subject of a striking picture. It was an eventful day in the history of our country when Mr. Balfour, with his great intellect and, in many ways, great character, submitted himself to the influences which forced him to decide definitely for Tariff Reform and reaction. It was on July 27th, after seeing this Demonstration in favour of the Taxation of Land Values, that he declared Fiscal Reform to be more than ever necessary. "Those," he said, "who doubted it before this Budget, can surely doubt it no longer." This incident of Mr. Balfour and the procession confirms our view, that the best and most fruitful work is done by strong and clear declarations of our policy. There need be no bitterness and no vindictiveness on our part in this grim struggle which is thickening. We shall not hide the fact that we differ absolutely from those in any political party who acknowledge that private property in land is moral and expedient. We set no limit to our course; we shall travel as far as possible on the way towards freedom, and we rejoice that Mr. Balfour and the party which he leads have avowed their intention to travel in the opposite direction.

DUKE OF RICHMOND AND DEATH DUTIES.—About a year ago we reported a decision of the Court of Appeal in a case where the Crown sought to recover Death Duties from the Duke of Richmond. In order that the present Duke might escape payment of the Death Duties, the late Duke mortgaged his estates to his son and grandson. By doing this the Duke saved £55,000, which was payable on the estate, on passing to him as heir. On July 26th the House of Lords, by a majority of one, decided in favour of the Duke, on the ground that he had kept within the law in a series of manoeuvres by which he escaped. Lord Collins and Lord Shaw declared that the scheme was too apparently designed to escape the taxes, but the other Lords declared that it was lawful. The experience of the Government in this case should teach them to frame their tax laws in ways that would permit of no exemption, and if they used it they could have no better or fairer basis for this purpose than the value of every kind of land.

A WARNING FROM AMERICA.—In the PUBLIC (Chicago) of July 9th, Mr. John Moody criticises Mr. Carnegie's latest book, "The Problem of Wealth." "The spreading of Socialistic sentiment," he says, "and Socialistic Reforms in Great Britain in recent years has not at any time created half the real consternation that the proposal to tax land values is now causing. Let no disciple of Henry George think the fight is won, in England or elsewhere. It has really but just begun." This is our view of the situation. The work of educating the people is not far advanced, and the task of watching politicians has only commenced with this Budget. From what has taken place already, it is certain that there will be much pulling down and clearing away before a sound foundation for the future structure is laid.

A NEW BOOK: "LAND AND REAL TARIFF REFORM."—We have received a copy of this useful book as we go to Press. It contains valuable information for all land reformers. Mr. Edwards traces the History of Landlordism in England, quotes from a wide circle of authors of historical and political works, and gives exhaustive particulars of the various land reform associations in this country. The book contains an examination of the Finance Bill, and can be had from the Editor, Mr. Joseph Edwards, 21, Palace Square, Norwood, S.E. Price one shilling.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

THE GOVERNMENT AND ITS PRINCIPLES.

"We can now sing the old song :

"I don't know where I'm going,
But I guess I'm on my way."

Four American girls got on the top of a London 'bus a few days ago. They asked each other where they were going, and they answered that they did not know. One of them, with a charming American accent, then made use of the foregoing words. This old song might very appropriately be sung by the Government. They have set out with their Finance Bill, but no one seems to know the principle according to which they are guiding its course.

In its original form the Bill was of the weakest possible nature so far as the Taxation of Land Values is concerned. New exemptions of different kinds of land from the operation of the increment duty have further weakened it to such an extent that serious Liberals are now demanding that the valuation shall be limited to land on which taxes actually fall. There is to be no tax on the value of agricultural land, no tax on freeholds the value of which is under £500, no tax on land held by local authorities, no tax on land held for public or charitable purposes, and no tax on land belonging to statutory companies, such as railways—land which can only be used for statutory purposes. In spite of these exemptions the Government declare that they will provide for a complete valuation of land apart from improvements. The WESTMINSTER GAZETTE has adopted a strong attitude on this point, urging the Government, on constitutional grounds, not to use the Finance Bill for securing a valuation beyond the scope of the taxes. We are not concerned with the controversy between those who depart from the principle as far as possible. There was no necessity on the part of the Government to place the valuation in doubt by their exemptions, and if the WESTMINSTER GAZETTE is sincere in its professed desire for a complete valuation, it could have used its influence to secure a universal tax. This would have entirely obviated the constitutional difficulty.

We fully appreciate the importance of the Finance Bill. By introducing the proposal to value the land of the country it has raised a great issue. But we have been compelled to point out ever since the introduction of the Budget that the Government have shown a great and unnecessary disloyalty to this Liberal principle, and as great and unnecessary an anxiety to conform their measure to systems which are opposed to it. This is fatal so far as it prevails. Mr. Asquith addressed a crowded meeting in the City on July 23rd. Mr. Herbert Tritton, who presided, assured him that while they gave "the most unswerving support to the great principles embodied in the financial proposals," as business men they felt bound to object to "the increased stamp duties upon financial and other transactions, which imposed an impediment between

buyer and seller." This modest protest against the hampering of trade by a Free Trade Government could be emphasised on the best possible grounds. In this respect and in others the Budget contains positive vices, yet in response to the protests and threats of landlords the Government are abandoning the only alternative to these.

Nothing could be more foolish from every point of view. The Budget, with its stamp duties, petrol, motor, and tobacco taxes, was hostile to trade at first. Every subsequent modification has been dictated by concern for Conservative and reactionary claims. Exemptions have been made with regard to land values which will remain as fences erected across the path of progress; speeches have been made in support of these exemptions which will stultify future Governments. Ministers seem to be wanting in a knowledge of simple political facts, or these facts are ignored by them. The people of this country are hungering and thirsting for the application of Liberal principles. It is the duty, and would be to the advantage, of the Liberal party to apply these principles. Because the Government have done this to some extent they have renewed their strength. But why should they mock and deceive the country by their exemptions, as their predecessors did with the sliding-scale duties under the Corn Laws? While the total and immediate repeal of the Corn Laws by a Liberal Government would have strengthened it, the same action by a Conservative Government shattered it. The same principle applies to-day.

The Government repeat with pride the statement that they are not going to tax the value of agricultural land. Let them tell the agriculturists as often and as emphatically that they are increasing the taxes on the value of agricultural improvements. Ministers make speeches on this subject, and every speech is full of inaccuracies and cant. They tell us that agricultural land rarely or never increases in value. In another column we give the case of a 600 acre farm in Scotland recently let at an increase of £400 per annum. They assume that the present taxes do not burden the agricultural industry. We print in another column a letter from a landowner—an improving landowner—who complains justly of the income tax which falls on the return from improvements. They tell us that a tax on the value of land would increase the burdens on agriculture. Let them tell us in what way. There are many landowners in this country whose management of their estates has reduced their incomes by one-half during the last twenty years. These have not been isolated cases, the effects of which were indirectly felt, but parts of a widespread policy which produced disastrous results immediately. These methods of management have been dictated and fostered by the systems of tenure and taxation, and in the interests of landlords, tenants, and labourers the Government cannot alter these systems too soon or too radically.

Ministers seek to impress us with the fact that they are following German and American precedents. We are not impressed. They reject precedents from those countries in the matter of tariffs. They cite their bad social and industrial conditions as proofs of the injurious influence

of such tariffs. These conditions are more the result of vicious land laws and internal systems of taxation. Let the Government cease from all this absurd grasping at empty and false phrases such as "windfalls" and "unearned increment." There are really no such things in the sphere of politics and political economy, any more than in law and police courts, when the misappropriation of property is being dealt with. The British people never did wait to be led by other nations in their progress towards freedom, and they never will. Why should we not in these affairs follow the precedent followed by M. Bleriot in his flight across the Channel the other day? A good principle, and a good machine or tax to carry it into effect, is all we require. Eight years ago in a memorandum submitted to the Royal Commission on Local Taxation, Professor Marshall, one of the highest authorities, advocated such a course. "I propose," he said, "that a preliminary rate for the purpose of poor relief be made of the public value of agricultural land, that is, of its value as it stands after deducting for any buildings on it, and any distinct improvements made in it at private expense during say the preceding 20 years. This rate might be large or small. I should prefer it to be considerable, say a penny in the pound on the capital value of the land *per se*. I regard this as practically public income reserved to the State rather than as a tax." This is a statesmanlike recommendation, and if a tax of one-fourth or one-half of this amount had been imposed with a corresponding remission of other taxes, the Government would have doubly commended itself to the country by its regard for principle, and by the relief given to industry.

J. O.

THE GOVERNMENT AND THE COUNTRY.

The last few weeks have seen leading members of the Government defending their policy on platforms throughout the country. Their utterances have frequently gone beyond their policy, and have found a reception from the audiences which must have astonished the speakers themselves. "I am afraid," said Mr. Asquith, at Southport, "I am afraid our Free Trade friends have broken down in their attempts to provide an alternative Budget." This is the new language in which Ministers are speaking. It is refreshing to hear a reflection on the adequacy of what is called Free Trade from the lips of the Prime Minister. "So far," said Sir Edward Grey at the National Liberal Club, "so far as our manufacturing industries are concerned, what they want is not to have land dear, but to have it cheap." These and similar statements from two of the Ministers whose speeches on all occasions receive the wide and serious attention of men indicate that the Government are forsaking their stationary attitude.

It is not enough to safeguard trade. The Government are now concerned about industry, which includes the production as well as the exchange of wealth. They are driving at the point where industry takes root, and where it is uprooted. The business and industrial people will appreciate this; and after all it is among those classes that the foundations of any policy which will bring security and stability must be laid. The advocacy of the Taxation of Land Values by Ministers and its reciprocal denunciation by prominent opponents is bringing about a rapid advance in the movement. They are now ploughing, sowing, and harrowing the field which has hitherto been cultivated by slower methods.

The discussion on both sides does not abate the least in its keenness and intensity. A large number of people have long held the view that so far as the business and working classes are concerned it does not matter which political party is in power. Their policies were essentially the same, and left the industrial conditions untouched and unaltered. This view was justified, and at the by-elections the electors were beginning to assert it. A change has set in, however, with the change in policy. Men display enthusiasm on the one hand, and sincere opposition on the other. The recent by-elections have been fought keenly, and in every case where the Budget was made the issue the Liberal candidate has succeeded beyond expectations. Impartial testimony declares that this is due to the promise of the Taxation of Land Values and to an explanation of the effect it would have on conditions affecting industry in the different districts. The SUNDAY TIMES of July 25th, referring to this aspect of affairs expresses the opinion that with an able and tactful leader to carry the land values agitation further, the Liberals might keep the Unionists out of office for an indefinite period. This statement from a Unionist paper shows how deep an impression has been made by the demonstrations in favour of the new policy in Hyde Park, and in large centres throughout the country. The activity of Ministers is among the most wonderful results of this new movement. It is infectious. Lord Pentland, who as Captain Sinclair kept silent on the question while he was in the House of Commons, has now come out under the influence of what is regarded as the unfavourable atmosphere of the House of Lords. Mr. Lloyd George who has been chained to the Treasury Bench for months gets his first platform opportunity on July 30th. He will doubtless take advantage of it to return in another form some of the treatment he has received during that period. In this work, and in less prominent activities associated with it, there is the greatest hope for the future of the country.

J. O.

THE OPPOSITION TO THE BUDGET.

"MONSIEUR L'ABBE,—I am going to tell you a great truth. As long as the State is contented with the resources provided by the poor, as long as it has enough supplies assured to it with mechanical regularity by those who work with their hands, it lives happy, tranquil, and honoured. Economists and financiers are pleased to admit its righteousness. But directly this unhappy State, driven by its needs, begins to demand money from those who have it, and to extract some small contribution from the rich, then they (the economists and financiers) cry out that the State is committing an odious outrage, violating all rights, wanting in respect to the sacred thing, destroying commerce and industry, and crushing the poor in interfering with the rich. They do not hesitate to say that the State is dishonouring itself, and it becomes the object of the sincere contempt of good citizens. Meanwhile ruin comes slowly but surely. The State meddles with property. It is lost."

—ANATOLE FRANCE.

The above telling quotation abundantly reveals the secret of the bitter opposition to the Budget on the part of the highly-placed and influential representatives of monopoly and privilege. It accounts for such "non-party men" as Lord Rothschild leaving his stocks and shares, and for the philosophic Lord Avebury leaving all "The Pleasures of Life," to join in the fray. Why all this outcry? What has served to fire their virtuous indignation? To what are they objecting so vehemently? What has caused them to rally as one man to denounce the Budget proposals as revolutionary, confiscatory, vindictive, and socialistic, a direct infringement of the sacred rights of property, a sin against the established law and order, as threatening red ruin, the abolition of all virtue, the breaking up of homes, as the cause of "deserted villages," "starved farms," "insolvent trades-

men," "empty larders"; as necessarily involving, to use the solemn words of "The Budget Protest League," that "the sad story of Ireland will be repeated in what was once known as Merrie England"?

Against what, it may well be asked, are they shrieking so loudly? Against the increased taxation on spirits, beer, and tobacco? Not so. Such indignation against these as the disinterested and patriotic supporters of "Liberty and Property Defence Leagues," "Budget Protest Leagues," and "British Constitutional Associations" can work up is strictly reserved for pamphlets and leaflets specially intended for perusal by the working classes. Against the super-tax on large unearned incomes? If it were against this their main attack was directed, it would be understandable; for this threatens to take an additional portion from their revenues, and to leave them less for their modest wants. They don't like it; but against it they dare not protest too much, so they profess to regard it as inevitable; at all events their protests against it sink into utter insignificance when compared with their hysterical outbursts against the very mild proposals for land values taxation which the Finance Bill contains. Why this hysteria? For the simple reason that these proposals involve the valuation of the whole of the land of Great Britain, which these gentlemen and their clients have come to regard as their own particular property, heirloom, and appanage.

Here, then, we have the secret of the virulent opposition the Liberal Budget of 1909 has aroused amongst the beneficiaries of monopoly and privilege, amongst those who boldly venture to appeal to the two conditions of social order, "Liberty and Property," but who themselves "know nothing of any liberty but their own privilege to do wrong, and of no property but that which custom has allowed them to appropriate and fence." Briefly, their position is that the State should tax the poor, not the rich: the meagre share of the fruits of their own industry which accrues to the toilers, not the far larger share of the fruits of the industry of others that accrues to the monopolists; that the State should tax industry and thrift, but not privilege and monopoly. We may tax property in commodities, for such taxation will necessarily be borne by the consumers of such commodities; we may increasingly tax incomes, for that will not stop the flow of wealth to them; we may even impose a graduated poll tax, graduated according to the amount of earned or unearned incomes received; we may do any or all of these things without arousing the worst indignation of what are euphemistically called "the propertied classes." But for Heaven's sake, we must not cast a longing eye, or lay a sacrilegious hand on the sources which yield them their supplies, even though in equity and reason, as well as according to the constitutional law of the country, they can be shown to be public property. We may not even mildly ask them to let the nation know what the value of these special sources really is. Why not? Because if this were once ascertained, their rightful owners might be tempted to voice their claim to at least some portion of the wealth supplies they so abundantly yield.

Yes, if you care to believe Lord Rosebery, Lord Balfour of Burleigh, Lord Rothschild, to say nothing of the Duke of Westminster and Harold Cox, to take any steps to divert into the Public Treasury any part of the publicly created wealth which to-day flows with ever-increasing volume into a few private treasuries, would be fatal to prosperity—to the prosperity, not of the nation, but of those who without sharing in the toil wax rich and influential upon the fruits of the industry of the people. Such men would fain have us believe that if the State meddles with private property in publicly created wealth, it is lost. Well, let those believe it who can.

—L. H. B.

THE MANIFESTO OF THE SURVEYORS' INSTITUTE.

BY AN ARCHITECT AND SURVEYOR.

THE memorandum that has been issued by the Council of the Surveyors' Institute on the Budget proposals is an interesting document, especially so to the writer and all connected with the building trade. Apparently the ideas of this Council are endorsed by the editors of most of our trade papers. Why this should be so it is difficult to understand, in view of the fact that these land taxes are designed and fitted to stimulate our very depressed industry.

Let us glance through their manifesto, and see what it contains. Further taxation of real property, they contend, will be a great obstacle to cheap and rapid housing of our growing population, and by "real" property they mean land, but couple houses with it. We have yet to learn that this Budget proposes to tax houses any more than at present. We have already heard of one or two noble lords who are going to dispose immediately of their great suburban estates, presumably at knock-down prices, before the tax has become operative. This would imply to ordinary minds that greater facilities for housing will soon be available.

The manifesto attempts to prove by reference to evidence before a Select Committee on Housing that the practice of building on the leasehold system has worked well for builders and subsequent holders of the building leases. This may be so, but another system would have worked better. And what about the source from whence all payments of interest come, the tenant? Where does he come in? His class is rather a numerous one. Why, may we ask, is it necessary for builders to sink their capital in land or raise payment for it by creating ground rents? Simply because all over England they have no choice. There is a duke or a land company between them and the absolutely necessary land. We would like to suggest that the arrangement to pay a small annual sum as ground rent, with the remote prospect of handing over all rights to site and building upon it, has blinded people to the fact that all along they were paying exorbitant prices for the privilege of occupying a few square yards of land.

What is the point of the argument about telephones, motor traction, electric trams, &c., having relieved the pressure on our towns? The inference seems to be there is no need to try to force building land into the market. One could understand this if we found that those people who use these means got their country sites for nothing or even next to nothing. Our own experience is that land for housing is just as expensive in the country as on the outskirts of a town.

In discussing the proposed tax on increment value, the surveyors do admit that there have been instances of extraordinary profit. It is too late in the day for them to say anything else. The British public is painfully aware of very many instances. Money that should have gone to provide first-rate building material, machinery, &c., has had to be spent on paying out the landowners, and we have in consequence jerry buildings, often just calculated to hold together for the term of the lease—with patchings. This is why the cement and brick manufacturers, the people who want to supply fireproof buildings, good solid English joinery, and everything of the best kind, have so little to do.

We agree with the surveyors when they say that "the growth in the value of building land is slow." Indeed we do not know of a building society, insurance company, or investor who will lend full trustee's security money (two-thirds of cost) on large blocks of building land, if the cost is to be that at which it is charged to the house or works owner. All the talk about the ruin of such societies is foolish, because they seldom lend their money largely on land alone. Buildings and tenants must be in prospect

immediately. Builders, and the public generally, do not sufficiently grasp this important detail—that building land as such is not the security. It is the privilege to demand rent that is mortgageable.

The manifesto tells us that "the business of so dealing with land and providing building sites where required, forms a large and important part of the transactions of many companies, whose shares are a favoured investment of the middle and working classes." The "business of providing sites" has not been carried on by any company; the sites were always there. What the surveyors mean, is that certain companies buy in bulk from great landlords, then sell or lease in small plots to the builder or prospective houseowner. We could get along very well without them, and as to their shares being a favoured investment, we know that it is not the case in the North of England, whatever it may be in the South. Nor are their operations nearly so extensive. The instance cited of one company selling plots of 8,000 acres for £4,000,000 or £500 per acre in 37 years is an argument against themselves—but they appear to look on such companies and transactions as the one thing needful for successful housing. We give £500 per acre for building, £50 or less for agriculture. This is not greatly in favour of building.

Eastbourne is quoted as an example of beneficent landlordism. Do the surveyors mean us to believe that the two landlords have made roads, sewers, gardens, &c., all for the love of doing it. We have always understood that the Duke of Devonshire draws an immense income from Eastbourne. We know for certain that he does from other towns where he never spent a penny of his own money on roads, drains, &c., except in fees paid to his surveyor, who has to see that the community make them in such a manner as is best adapted for leading people into the outer ring of agricultural-cum-building land that he still has for sale. On second thoughts, we believe that even the surveyor's fees are included in the bill for streets. This is a freehold district we speak of, and the bald facts are not quite so smothered up in ground rent, feu-duty, ground annual, or other confusing arrangements. But it is admitted, even at Eastbourne, that "the local authorities have provided for the requirements of the town out of the rates, obtained from the persons who have been attracted to come and live on these two estates." And then the surveyors go on to say that the landlord's interest cannot be limited merely to the interest on his actual expenditure, but must be allowed to include a proper reward for his risk and enterprise. Is it his risk in the roads paid for by holders of plots? Is his enterprise that of letting agricultural land at building land prices?

We should have expected that the Government proposal to get a valuation by means of the Budget would have been supported by the Surveyors' Council, that they would welcome this opportunity of doing their fellows a good turn. We know many surveyors who are suffering from hard times. With Government large scale ordnance maps, and Board School education, the work of measuring land has been rather a lean one for years. Valuation is entirely different, and in many cases there will be a demand for expert advice, and surely a good time for surveyors and valuers as well as builders is in store. The land of our country is not half laid out for development. "The expense to both owners and the Government will be enormous," say the Council. Yes, but the result of the valuation will be worth a thousand times more than its cost.

The contention again and again expressed that insurance companies and building societies are going to suffer if and taxes are enforced, is contrary to common-sense. An inspector of the greatest insurance company in England was asked how his company viewed the Budget. His reply was straight enough: "We would welcome anything that

would increase production and bring business." How much business can be got for insurance companies out of vacant city plots and suburban fields? The real danger to these companies lies in the fact that increased burdens are being placed on their genuine building securities. Under the present system some thousands of people owning houses and works are paying rates and income tax on full value of same. There are some thousands of small landowners, and some few hundreds of large landowners who pay next to nothing, and are all the time in a position to demand high prices for their property. Why should the millions refrain from bringing up to the scratch those few thousands?

LAWYERS AND THE FINANCE BILL.

A Committee of the Law Society have reported on the proposed new taxes on land, and in putting forward their criticisms desire that it should be understood that they are not to be regarded as exhaustive. We can well understand it. This report emanates from the body which, in the public eye, represents the large majority of English solicitors, and as such is pre-eminently fitted to deal with all questions affecting the rights of property and especially of land.

As evidenced by this report, the lawyers have failed to grasp the principal object of the Bill, viz.: that in taxing site value it is proposed to tax nothing but the value of the site, and to exclude from taxation every improvement made by the owner, including any part of the value attributable to such improvement. This principle applies equally to increment tax, undeveloped land, mineral rights, duty, and reversion duty. Having so transparently failed to grasp this obvious intention, their criticisms of detail lose what force they might otherwise have had.

Their view that site value is a "metaphysical abstraction" is almost worth quoting in full. When the Duke of Northumberland obtained over £900 an acre from the Chester Education Authority for land let at £2 10s. per acre, whether the £800 or so above the agricultural value which went into the Duke's pocket was a "metaphysical abstraction" or not, it was a very real abstraction from the pocket of the Chester community.

They criticise "the introduction of an element of speculation into a sphere in which certainty and precision are a matter of paramount importance," i.e., the attempt to value any property "for which there is not a regular and constant market." There is a certain amount of truth in this criticism, but when it is backed up by reference to experience in compensation cases, it is clear what is the real difficulty of arriving at a figure. The reason why there is so much divergence between, say the valuers of the railway company or public authority on the one hand, and of the landowner on the other, is simply owing to the fact that as soon as his land is required for the purposes of a railway or object of public utility the owner's price becomes entirely abnormal, far higher than that of similar land in the locality, and out of all proportion to its annual value or the rent received. That there will be difficulties in the first valuation in many cases no one denies, but to magnify these difficulties and to apply them to all cases as the solicitors do, is unreasonable, and not in accordance with experience. In the instance which affects the largest number of landowners, viz., that of the artisan or the middle-class man who owns the house in which he lives, there will be no difficulty whatever; he has already filled up a return for assessment for local rates of his house and ground; he knows what he paid for the property; he knows what he insures his house for against fire—it ought to be what it will cost him to rebuild—and the difference between this and the value of the whole is the value of the land. As no man is so devoid of common sense that he is not able to put a value on his property or any part of it when a purchaser is in the offing, why do the lawyers anticipate this sudden relapse of the owner into imbecility when the Tax Collector looms in the distance?

"I have heard it said that to places like Lisconnel, the gipsies' pickings and stealings have at worst never been so serious a matter as those of another flock, finer of feather, but not less predaceous in their habits, who roosted a long way off, for the most part, and made their collections by deputy."—Jane Barlow, in "Strangers at Lisconnel."

LEO TOLSTOY ON HENRY GEORGE AND THE LAND QUESTION.

I have just received a telegram from the son of Henry George expressing a desire to visit me. The thought of meeting the son of one of the most remarkable men of the 19th century forcibly reminded me of everything done by him, and of the stagnation which exists, not only in our Russian Government, but in every Government of the civilised world, with regard to that which is the radical solution of all economic questions, and which so many years ago already was set forth with such irresistible clearness and conviction by that great man.

The land question is indeed the question of the deliverance of mankind from slavery produced by the private ownership of land, which, to my mind, is now in the same situation in which the questions of serfdom in Russia and slavery in America were in the days of my youth. The difference is only that while the injustice of the private ownership of land is quite as crying as that of slave-ownership, it is much more widely and deeply connected with all human relations; it extends to all parts of the world (slavery existed only in America and Russia) and is much more tormenting to the land slave than personal slavery. How strange, one might say how ridiculous, were they not so cruel and did they not involve the suffering of the majority of the toiling masses, are those attempts at the reconstruction of Society proposed and undertaken by the two inimical camps—governmental and revolutionary—through all kinds of measures, with the exception of that one which alone can destroy that crying injustice from which the overwhelming majority of the people suffer, which when driven inwards is still more dangerous than when it outwardly appears. All these efforts for the solution of political questions by new enactments without the destruction of the private ownership of land, remind one of the splendid comparison by Henry George of all such enactments to the action of the fool, who, having placed the whole of the burden in one of the two baskets that hung upon the donkey's back, filled the other with an equal weight of stones.

But, with or against the desire of those classes who profit by the existence of this injustice, and however much the learned people of those classes may strive against it, hiding the injustice, pretending that they do not understand it, this cruel injustice cannot fail to be—and very quickly—destroyed. It must be destroyed, because it is already clearly understood by the whole of the present Russian working classes, the majority of whom never have acknowledged, and do not now acknowledge, the justice, or rather the violation of justice, comprised in the private ownership of land.

And therefore, I rejoice at the thought that, no matter how far may be the Governmental and revolutionary workers from the reasonable solution of the land question, it nevertheless will be, and very soon, solved, especially in Russia, and by no means by those strange, groundless, arbitrary, unfeasible, and, above all, unjust theories of expropriation, and the still more foolish governmental measures for the destruction of village communes and the establishment of small land-ownerships—*i.e.*, the strengthening and confirming of that system against which the struggle is to be directed—but it will and must be solved in one way alone: by the recognition of the equal right of every man to live upon and be nourished by the land on which he was born, that same principle which is so invincibly proved by all the teachings of Henry George. I think so, because the thought of the equal right of all men to the soil, notwithstanding all the efforts of "educated" and learned people to drive that thought by all kinds of schemes of expropriation and the destruction of village communes from the minds of the Russian people, nevertheless lives in the minds of the Russian people of to-day, and sooner or later—I believe that soon—it must be fully realised.

Yasnaya Polyana, June 18th, 1909.

"Next quarter day the Joyces received notice to quit, and their landlord determined to keep the vacated holding in his own hands: those new sheds were just the thing for his young stock. Andy Joyce in fact had done his best to improve himself off the face of the earth, and he should therefore have been thankful to retain a foothold, even in a loose-jointed, rush-roofed cabin away at stony Lisconnel. Whether thankful or not, there, at any rate, he presently found himself established with all his family, and the meagre remnants of his hastily sold off gear, and the black doors of the 'House' seeming to loom ahead whenever he looked into the murky future."—Jane Barlow, in "Strangers at Lisconnel."

ASSOCIATION MEETINGS.

SCOTTISH FARMERS REFUSE TO CONDEMN THE BUDGET.

At a meeting of the Directors of the Scottish Chamber of Agriculture held in Edinburgh on July 7th, the Report of the Chairman's Committee on the Finance Bill was considered. The Committee recommended the Directors to oppose the Land Clauses of the Budget for the following, amongst other, reasons:—

- (1) They would impose an excessive share of taxes on agricultural land in comparison with other forms of property;
- (2) They singled out land notwithstanding that it had suffered greater depreciation in value than any other form of property as a subject of taxation on a basis of capital as well as income, all other classes of property being merely assessed on income;
- (3) They would put an end to 19 years' leases and put a premium on the non-improvement of land, and discourage enterprise on the part of proprietor and tenant. They would thus go a considerable way to destroy "the magic of property."

Mr. Harry Hope, Conservative candidate for Buteshire, in moving the adoption of the report, said he thought they all recognised that the agricultural industry was extremely heavily taxed. Mr. Alexander Glendinning, Newmains, seconded.

Mr. M. G. Wallace, Terreglestown, Dumfries, moved the rejection of the report. He regretted very much the nature of the document which had been put before the Directors; it partook so much of a partisan character as to reduce their operations to those of a political organisation. That was to be deprecated. One would not have objected to it if it had been drafted by a Conservative Association, whose business it was to oppose the Government. But when they came there as a company of practical men it was expected of them that they should talk sense, and when they spoke about the enormous burden that was to fall upon landowners from the operation of the increment tax it was absolute nonsense. (Hear, hear.) The report and the statements had gone upon the old misconception that agriculture and landlord were synonymous terms. What affected the landlord did not necessarily operate detrimentally upon agriculture. Very often it was the opposite.

Mr. W. Rutherford, Crailing Tofts, Kelso, seconded the amendment.

He thought Mr. Lloyd George had been perfectly fair in drawing a distinction between urban and agricultural land.

Mr. Jas. Dunlop, Hallhouse, Kilmarnock, said he understood that Mr. Hope had been selected to contest Buteshire because he was more advanced on land reform than the present member, and at a previous meeting they had bade Mr. Hope God-speed. He thought that now he must withdraw the support he had given Mr. Hope on that occasion, and he was quite willing to make more strenuous opposition to him unless he turned a somersault very quickly. (Laughter.)

The Secretary pointed out that the Central Chamber of Agriculture had decided in substantially the same terms as were recommended by the committee, and that other non-political bodies throughout the country had criticised the Budget.

Mr. J. Elder, Haddington, supported the amendment.

On a vote the Committee's report was rejected, the amendment being carried by 8 votes to 4.

FURTHER SPECIAL MEETING CALLED.

On this decision becoming known, the Chairman of Directors, Mr. Bell, Lutherie Bank, Fife, at once called a special meeting for July 14th, in order, if possible, to reverse the decision. In presiding over this second meeting, Mr. Bell said that when he read the decision that had been come to by the Chamber his heart very nearly stopped, and he was not very long in getting into communication with Edinburgh to see what had taken place. He did not think for one moment that it was the decision of Scottish agriculturists. His action, however, was severely criticised by several of the directors.

Mr. John Wilson, Chapel Hill, then submitted the motion, of which notice had been given. It was as follows:—

"That the amendment adopted by a majority at a very thinly attended meeting (12 out of 65) of directors held on 7th inst. does not accurately represent the views of the directors, and is based on and contains an essential error: therefore resolve to rescind the said amendment and approve of the report of the Chairman's Committee."

He said the Bill received the same consideration from the Chairman's Committee as any other Bill would have had.

They gave it their best consideration, and it did not matter whether it was ultimately approved or rejected by the Chamber; it would stand as their honest and unbiassed opinion of what was adverse or the reverse to the interests of agriculture.

Mr. Glendinning, Newmains, Kirkliston, seconded. He said the Chairman's Committee were acting as agriculturists and not thinking of politics.

Mr. Wallace, Dumfries, again moved an amendment against the report, refusing to express an opinion on the Budget. Mr. Charles Douglas, Auchlochan, seconded the amendment, on the ground that the report showed political bias. On the vote being taken, Mr. Wallace's amendment was again carried by 19 votes to 10.

Mr. Bell will, therefore, require to school himself to this attitude of the Scottish farmers. They have proved their independence once more in a good cause.

NORFOLK FARMERS AND BUDGET.

The Norfolk Chamber of Agriculture on June 26th discussed the Budget proposals at length, and it is refreshing to find that among its members are men who believe in the Budget and the Taxation of Land Values, and, what is more, are not afraid to get up in public and say so.

Mr. Cubitt made the old, old complaint that the tax would be passed on to the farmer and labourer. He also tried to prove that a tax on land values would stop improvements, or, in other words, put a premium on bad landlords and bad farmers. If Mr. Cubitt will take the trouble to trace the effects of our present systems of rating and taxing, he will find that under them the "pushing and progressive landlords" and skilful tenant farmers are heavily punished, while, on the other hand, the landlord who neglects to improve his estate and the farmer who farms his holding badly get off lightly.

Messrs. Bugden and Bush defended the Budget. The latter said "he found that rents were being increased, and that seemed to him to be the best criterion of the value of land. He thought they were acting a childish part in scratching and puling and making all this whining about nothing at all."

NATIONAL LIBERAL FEDERATION.

At the annual meeting of the National Liberal Federation held at Southport on July 1st, Mr. C. F. G. Masterman, M.P., Under-Secretary to the Home Office, moved the following resolution:—

"That this Council warmly approves of the Budget as proposing a fair and equitable method of making all classes of the community contribute their share of the large sum which the growing expenses of the State make it necessary to raise in extra taxation.

"The Council welcomes the Budget as framed on the principles (1) that those ought to pay most who can best afford to pay; (2) that no further taxes ought to be levied on the necessities of life; and (3) that Free Trade ought to remain the basis of our national taxation.

"The Council cordially approves of the proposals that the community should get a larger and fairer share of the monopoly value of liquor licenses, and rejoices in the recognition and adoption of the principle of the Taxation of Land Values and of the re-valuation of the land of the country.

"The Council re-affirms its unflinching adherence to the policy of Free Trade as essential to the prosperity and well-being of the country, as well as to the maintenance of our high standard of purity in public life, and sees in the Budget a convincing proof that in this and succeeding years the revenue necessary for national purposes can be obtained without any departure from the principles of Free Trade."

The resolution was carried with enthusiasm.

POLITICAL SPEECHES AND WRITINGS.

SIR EDWARD GREY ON THE BUDGET.

Speaking at the National Liberal Club on June 23rd, Sir Edward Grey devoted his remarks almost entirely to the Budget. Dealing with Lord Rosebery's letter, he said he agreed that our Constitution had great shortcomings. But those shortcomings did not, in his opinion, lie so much in the direction of facilitating violent changes as they did in the direction of slowness and obstruction. When people spoke of the Budget as being so revolutionary and so extreme apparently they meant that

part of it which related to the taxation of land, and especially that part which dealt with unearned increment. The taxation of the unearned increment of land was not a new principle. (Hear, hear.) Even under the last Government—in the last House of Commons—Land Valuation Bills were introduced, the basis of which was the taxation of the unearned increment of land, and they received support not alone from the Liberal side of the House. It was true that the late Government did not support them, but several Conservative members voted for them, and with regard to the Liberal party as a whole, the taxation of the unearned increment had for years past been regarded as a commonplace and a truism by Liberal audiences. (Cheers.) Why, then, should the provisions of the present Budget excite so much surprise? It was a necessary incident of the taxation of unearned increment that they should begin with a valuation. That was the machinery which was inseparable from the collection of any tax upon it, and it was to that apparently that the efforts of the Opposition were to be particularly devoted. They did not so much attack the principle of taking 20 per cent. of the unearned increment as the method by which it was proposed to realise that—which was that of valuation. Let them bear in mind as the discussion on the Budget went on that the attacks upon the method were really emanating from those people who desired to defeat the principle. Valuation was an inseparable part of the machinery for collecting the tax. As to the unearned increment itself, after having talked about it for years, and having assumed that it would be a proper subject for taxation, there were, apparently, some people who considered that no such thing existed, and that, therefore, they were going to ruin the owners of land if they took it from them. And, supposing it did exist, they said, Why not tax other unearned increment? Did not the man who bought Consols to-day and found that they had risen on some future day possess an unearned increment? He always distrusted that sort of logic. The unearned increment of land was something which was definitely ascertainable, and we could tax it without pressing upon the industry or enterprise of this country. (Hear, hear.) It was not in the interest of the industries of this country that land should obtain a monopoly value in the centres of industry—(cheers)—and where it did obtain such a value it was the fairest subject we could take for a contribution to public purposes. Unearned increment with regard to land was different from other unearned increment, inasmuch as land was a commodity which could not be increased, and when it had unearned increment, an enhanced value, not due to what had been spent upon it by the owner, it was really a monopoly value. (Hear, hear.) He had no sympathy whatever with the cry that we were not to touch it until we had investigated other sources of unearned increment, because the logic of that argument was really this—that we must not take anything so long as we could not take everything—(laughter)—a conclusion which, he thought, would defeat all proposals of taxation whatever. (Cheers.)

Another proposal was the tax upon undeveloped land. It was not a very heavy tax on the capital value, but they were told that they were going to tax a man upon something which he had not got, and that that would be unfair. That was not the principle of the Budget. The criticism upon this part of the Budget was based upon an entirely wrong assumption. The assumption of the Budget was that that which was taxed under this provision would be valued at a price at which it could be sold to-morrow or turned to account to-morrow by the owner of it if he chose. The assumption of those who criticised the tax was that the land would be valued at a price at which it could not be sold or used. That was entirely in opposition to the assumption of the Budget. The principle of the Budget was that valuation should be made upon the true selling price of the land; and why people should assume, with all the experience we had had in this country of valuation, that there was something in the Budget which was going to cause valuation to operate in a way directly opposed to that which it had hitherto operated, he was unable to understand. (Cheers.) Unearned increment and the tax on undeveloped land put no pressure upon industry. So far as our manufacturing industries were concerned, what they wanted was not to have land dear but to have it cheap. No doubt land was, and always would be, one of the most important interests of this country, but that was agricultural land, which was not singled out under this Budget for any special tax. It would have to bear some further burdens, the burden of the increase in the income tax and of the death duties, but these were burdens which it would share with other forms of property. It was not singled out for any special treatment as regarded these matters. When we came to consider land as an

industry in this country, agricultural land, he admitted there were hardships connected with it. In its valuation for the purpose of income tax it was more hardly treated at present than any other industry—the allowances for deductions were on a less liberal scale than with other industries—but these were not the making of the present Liberal Government. Those had existed before, and no Chancellor of the Exchequer had shown himself more alive to the fact that, with regard to agricultural land, there were hardships of that kind than Mr. Lloyd George. (Cheers.)

MR. ARTHUR CHAMBERLAIN ON THE BUDGET.

In moving the adoption of the report and balance sheet at the annual meeting of the shareholders of the Birmingham Trust, held on June 29th at the Grand Hotel, Birmingham, Mr. Arthur Chamberlain dealt with the Budget. He said without fear of rational contradiction that there was not a single line in the Budget which could do anything to depress any of their commercial and trade interests. Certainly the way it dealt with land would not injure their commercial interests. It would assist the process of getting back to the land; it would put on the land people who, by intense cultivation on their own part, increased the productiveness of the land beyond what was possible when it was held in vast quantities by a single man.

It was quite possible, nay, it was probable, after present disputes had been fought out and settled, and after the Budget had become the Budget accepted by the nation, that some of those who complained and who now feared the loss of their wealth by reason of the new taxes, might find that wealth replaced by its power to obtain a larger interest in consequence of the increased productiveness of labour which the schemes of the Government would effect. In that way let them look at the land. If they got people on the land those people would, as he said, make that land more productive than it was before. They would increase their earnings, and in doing that they would have more money to spend; and when they came to the vast body of the labouring population the increase of spending power on the part of only a small proportion would have a good effect upon our home trade. It would increase buying, it would increase the call for manufactured goods, and the home market, as they would agree, was far more valuable than a foreign market. The trade done at home was far better than the trade done in exports. He hoped, therefore, that none of them would be affected by the outcries of a few millionaires.

Mr. Chamberlain made some further remarks on the Budget in an interview reported in the DAILY CHRONICLE of July 12th.

"I am, he said, in favour of the Budget again—and with a capital F in favour—because for the first time it makes the unearned increment on land a practical question, and for the first time it puts into the national purse a portion of the wealth which has been created by national progress. If there were nothing else in the Budget but the clause dealing with the unearned increment of land, that alone would justify us in calling it the most important Budget for the last 50 years. I see that the Opposition in Parliament oppose it. Of course," said Mr. Chamberlain emphatically, "it is their duty to oppose it, but my belief is that when this Budget has become law, as it will become law, not even the Opposition, when they go back to power, will either venture or wish to alter any of its main provisions. It destroys for ever the danger of Protection, and it gives the Liberals the pleasure of knowing that for the first time in their political lives they have clearly shown that there is a difference which is worth fighting for between them and their opponents.

"I regard the clauses dealing with the land as the most important and valuable part of the whole Bill, and, if they were withdrawn, or in any way mutilated, I would not give anything for what remains. I am quite satisfied in my own mind that it is possible to carry out the details of the Bill with fairness and without undue cost. The Opposition invent imaginary cases, and then build up out of these creations of their fancy an argument against the Bill. In reality, however, these cases will either never occur or will occur to so small an extent that they can only be regarded as exceptions which prove the rule."

MR. ASQUITH AT SOUTHPORT.

On July 2nd Mr. Asquith addressed the annual meeting of the National Liberal Federation at Southport. He devoted most of his speech to a defence of the land clauses of the Budget. The following is a short extract:—

"It is said that one of the effects of this undeveloped land duty will be to put pressure on landowners to sell their land. Perhaps it will. (Laughter.) Is that a calamity to the com-

munity? (Laughter.) Is that a contingency which we ought to regard with horror and aversion and against which we ought to take all possible precautions and safeguards? Remember this—we hear a great deal about the withdrawal of capital from this country. It is quite true that capital can be withdrawn from one area to another, and sometimes that transference is beneficial to the other area (laughter); but land cannot be removed (cheers), it cannot be removed, I say, and even if this terrible calamity should happen, and there should be a transference of ownership, the land is there and the community will continue to enjoy it. The truth is, and I may sum up what I have been saying as regards the increment tax, and the same thing is true of reversions, it only taxes part of the windfall, as and when it falls. In regard to the tax on undeveloped land, it only taxes a man on an income which he might enjoy but chooses for the time being for purposes of his own to forego. (Hear, hear.) I maintain that taxation which seeks these ends by these means is taxation which is not only sound in economic principle, but which conforms to the eternal and immutable principles of social justice. (Cheers.) I am afraid I have dealt at great length with these technical matters, but I have tried to present clearly what is the scope and purpose of this new form of taxation.

"Now let me, before I come to a close, ask once more the question with which I mean to conclude every speech I make upon this subject until I get a satisfactory answer to it. The question is, You have got to provide this money; the purposes for which it is to be provided are purposes of importance and urgency, and the necessity of which no party in the State disputes—how otherwise are you going to provide it? (Cheers.) I put that question a week ago in the Holborn Restaurant, after a very menacing demonstration on the previous day, when the bankers of the City of London met; I put that question to the Free Traders among the protesters, and particularly Lord Avebury, an eminent man, who has rendered great service to the cause of Free Trade. What is Lord Avebury's reply? He has produced, perhaps, the most marvellous exercise in fiscal arithmetic which has yet entered into the mind or wit of man, either to talk about, or to put upon paper. He squared Mr. Lloyd George's (cheers) Budget for him, leaving out the land taxes and other objectionable schemes—what he considered to be Socialism, by a simple process of attributing to this year's income the yield from the income tax and indirect taxes which cannot possibly be received until the year after. (Laughter.) Thus, when the matter comes to be examined, you will find there is no escape from the conclusion that under Lord Avebury's Free Trade alternative Budget we should be landed on March 31 next year with a deficit of no less than three million sterling. That is not a very hopeful alternative. Then there is Lord Cromer, another very eminent man and also a strong Free Trader, whose service to that cause is well known. What has Lord Cromer to say? Lord Cromer says he would get out of the difficulty first of all by reimposing what I believe to be the most objectionable tax we have had in this country for many years—the sugar duty, which I reduced last year because it presses so heavily, not only upon the food of the people, but upon the raw material of some of our industries. He would reimpose that most objectionable tax, and the balance for naval expenditure he would meet by a most improvident addition to the National Debt. I am afraid that we must admit that our Free Trade friends have broken down in their attempts to provide an alternative Budget.

"What is the choice the other way? They are very quiet about it, but we know what it is. It means the introduction, under the guise of Colonial preference and of a tariff upon foreign goods, it means the introduction of taxes upon the simplest necessities of life, it means that your bread and your butter and your cheese, and all the simple commodities which enter into the every-day consumption of the working classes of this country, they are by an enhancement of price cast upon the shoulders of those who are least able to bear the burden. (Cheers.) That is the alternative which really lies before the electors of the country. And I ask you and my fellow-countrymen who are not Liberal to support this Budget both for what it does and what it does not do, both for the taxes which it imposes and for the tariff which it avoids. (Cheers.) I say to them, Support it because for the first time it is making some of the richest monopolists in this country contribute their fair share to the common weal; support it because it calls upon all classes, rich and poor alike, to join in making provision for our national necessities; I say support it, last and most of all, because it opens the gate and paves the road to social reform. (Cheers.)"

MR. JOHN REDMOND ON THE BUDGET.

Speaking at Arklow on July 4th at a demonstration held under the auspices of the United Irish League, Mr. John Redmond said: There is the most extraordinary misapprehension in certain quarters in Ireland with reference to what are called the land taxes. Now, I tell you people, who are all interested in agriculture, that there is no tax in this Budget which is a "land

tax" in the sense of putting one single farthing on agricultural land.

First of all there is what is called a tax on unearned increment. You know the meaning of that. Take the case of Lord De Vesci and Lord Pembroke, and other wealthy ground landlords. Their land in the vicinity of Dublin a generation or two ago was worth no more than the ordinary agricultural land of the country. Since then they have not put sixpence into it by way of improvement; they have remained abroad, and left the land there. But the community by their rates, by the building of roads and streets, by the building of waterworks, the building of houses, the building of tramways, the laying of electric light, and so forth, have made this land in the neighbourhood of Dublin four, five, six and ten times the value that it was a couple of generations ago, and all that increased value is gained without the expenditure of one penny piece out of the pockets of these rich ground landlords. Well, now, this Budget proposes to put a tax on that increased value on these landlords, and I say it is a just tax.

LEASE OR PURCHASE OF SMALL HOLDINGS.

On July 7th the Earl of Camperdown introduced a Bill in the House of Lords to apply the principles of the English Small Holdings Act to Scotland, to give the County Councils power to purchase land and sell or let it to small-holders. The Government opposed the measure for reasons given by the Lord Chancellor. The following are some of those reasons:—

The LORD CHANCELLOR—I regard this as a very barren controversy, and I am afraid it will so remain so long as the majority take the attitude towards the Ministerial policy that they take now. Although reminiscences are by no means agreeable, let me say a word or two which explains the unreality of this debate. That the subject is of immense importance no one can dispute, because the people of Scotland are more and more in a rapidly increasing volume emigrating from Scotland, from the agricultural parts of Scotland. There is no doubt about that, and the evil is one which everyone proposes to remedy if they can. Therefore for the first time during the last 15 years, when we came into power, we proposed a bill which was met by Lord Rosebery with opposition. He said what we wanted was a purchase scheme, and not a hiring scheme. Now there is no authority in Scotland who will say that, and the noble Earl himself will not say it.

The Earl of CAMPERDOWN: No, I will not.

The LORD CHANCELLOR—The opposition of Lord Rosebery was received with great acceptance in this House, and was one of the main reasons why your Lordships 18 months ago refused to give a second reading to our Bill. The second objection of Lord Rosebery was that it was a great insult, a gross insult, to the County Councils in Scotland. Does the noble Earl know a single County Council which has expressly desired to have his bill? Not one. That is the spirit in which honest proposals to try and meet this question were received. After that I appealed to the House, and acting in consort with my noble friend the Secretary for Scotland I went through what I am afraid was a painful and tedious analysis of the English clauses and the Scottish bill, and told the House I was prepared to try to meet every difficulty which could arise by any amendment which I could in reason accept. I said I would do my best to meet their views. I did not say that without meaning it. The leader of the Opposition, followed by his supporters, boarded our ship and asked us to scuttle our own vessel. I admit with grace, but he proposed that we should give up the main principle of our bill before he would consent to give it a second reading. Even the second reading was refused, and now the noble Earl brings in this bill.

MR. BIRRELL AT BLACKBURN.

Speaking at Blackburn on July 14th, Mr. Birrell, Chief Secretary for Ireland, argued in favour of the Taxation of Land Values as follows:—

"An increment duty of 20 per cent. had been talked about by Liberals and Conservatives for the last 25 or 30 years, and if they were agreed upon anything it was that, in principle, there was no fairer tax for the Imperial Exchequer or the local rates than a tax upon the increased value of land which could be proved to be due to the exertion of the community. He was a Liverpool man, and could remember his father walking over Bootle when it was a rabbit warren. Now it was a great city bringing in an enormous rental to the fortunate owner. Lord Derby had done nothing to help to increase the value of the land from a few pence per acre to a few pounds per acre—the price it now represented. After twitting those who clamoured for more Dreadnoughts and refused to pay, Mr. Birrell remarked that it was said that no human being could say what the value of land was. Well, let any of them try to buy it. (Laughter.) Let them want it for a railway company, gas works, a national school—noble purposes all of

them—and the landlord would soon tell them what the value of it was. People said the increment tax was impossible, and they seemed to be very undesirous indeed that there should be a complete valuation made of all land in the country. Although that was not the motive of the Budget, he was satisfied that it would be a very good and just thing that they should know what the site value was, not a hundred years ago, but now, and also what the value of the buildings upon the land was."

LORD LANSDOWNE ON THE BUDGET.

Addressing the National Union of Conservative and Constitutional Associations in London on July 16th, Lord Lansdowne said:—

"I scarcely open a newspaper or a magazine without finding a column of advice or threats as to what will happen to the House of Lords if we do certain things or leave certain things undone. I am inclined to take refuge in the attitude of a friend of mine the other day who said: 'You may depend upon it that when the time comes the House of Lords will do its duty.' The Finance Bill is not yet through the House of Commons, and we can hardly bring ourselves to believe that it will emerge in the same shape as Mr. Lloyd George presented it. I think I may venture to tell you what the House of Lords will not do. I do not think that when the time comes the House of Lords is at all likely to proclaim that it has no responsibility for the Bill, that because it is mixed up with the financial affairs of the nation we are obliged to swallow it whole. (Cheers.) That would to my mind be not only a mistake but an unconstitutional position. (Cheers.) I could easily supply you with authorities from text-books, but in a case of this kind it is really not only a case for text-books but one for common-sense.

"Well, his Majesty's Government seems to me to be beset by a great many hallucinations, and in respect to no subject more than in respect to the matter of the land. (Hear, hear.) For example, we are told, why do you make all this fuss? You landowners have cried out very loudly when the Harcourt taxes were imposed, but they have not hurt you a bit, and we expect you to pay a little more. Now, are we quite sure that is the case? I live a great deal in the country, and my impression is that the owners of land in England, particularly those who are only moderately wealthy, have already felt the pinch of the Harcourt duties to such an extent that if you can take the census of the number of country houses which have been closed altogether or been denuded of their contents in order to pay this levy, I expect you would find uncommonly few that have escaped. Of course we have only had, roughly speaking, one round of the Harcourt duties, and you will have to see what will happen when the tax-gatherer has been round a second or third or fourth time. I noticed a statement made the other day, apparently in all seriousness, by a Minister to the effect that these duties were paid by those who were dead—(laughter)—and it did not matter to those who were left. (Renewed laughter.) Now, I always believed that whatever retribution may overtake us in the next world for our shortcomings in this, we at any rate should not be liable to persecution by the tax-gatherers. I cannot remember Virgil, Homer, or Dante in their descriptions of the infernal regions ever assigned a permanent place to taxpayers. (Loud laughter.) . . .

"Another extraordinary theory is gravely put forward. We are told not by the more cautious of them, but by some of them, that the land is the property of the nation. That is repudiated, I think, by the Prime Minister. But that is the doctrine, remember, of people like the Lord Advocate, the men who really are at the back of and to whom is due this legislation."

MR. CHURCHILL AT EDINBURGH.

On July 17th Mr. Winston Churchill, President of the Board of Trade, addressed a meeting in the King's Theatre, Edinburgh. After a few introductory remarks he proceeded to deal with the land clauses of the Budget in these words:—

"It is quite true that the land monopoly is not the only monopoly which exists, but it is by far the greatest of monopolies—it is a perpetual monopoly, and it is the mother of all other forms of monopoly. (Cheers.) It is quite true that unearned increments in land are not the only form of unearned or undeserved profit which individuals are able to secure; but it is the principal form of unearned increment which is derived from processes which are not merely not beneficial but which are positively detrimental to the general public. (Cheers.) Land, which is a necessity of human existence, which is the original source of all wealth, which is strictly limited in extent, which is fixed in geographical position—land, I say, differs from all other forms of property in these primary and fundamental conditions. Nothing is more amusing than to watch the efforts of our monopolist opponents to prove that other forms of property and increment are exactly the same and are similar in all respects to the unearned

increment in land. They talk to us of the increased profits of a doctor or a lawyer from the growth of population in the towns in which they live. (Laughter.) They talk to us of the profits of a railway through a greater degree of wealth and activity in the districts through which it runs. They tell us of the profits which are derived from a rise in stocks and shares, and even of those which are sometimes derived from the sale of pictures and works of art (laughter), and they ask us—as if it were the only complaint—'Ought not all these other forms to be taxed too?'

"But see how misleading and false all these analogies are. The windfalls which people with artistic gifts are able from time to time to derive from the sale of a picture—from a Vandyke or a Holbein—may here and there be very considerable. But pictures do not get in anybody's way. (Laughter and cheers.) They do not lay a toll on anybody's labour; they do not touch enterprise and production at any point; they do not affect any of those creative processes upon which the material well-being of millions depends (cheers); and if a rise in stocks and shares confers profits on the fortunate holders far beyond what they expected or indeed deserved (laughter), nevertheless that profit has not been reaped by withholding from the community the land which it needs, but on the contrary, apart from mere gambling, it has been reaped by supplying industry with the capital without which it could not be carried on. If the railway makes greater profits, it is usually because it carries more goods and more passengers. If a doctor or a lawyer enjoys a better practice, it is because the doctor attends more patients and more exacting patients, and because the lawyer pleads more suits in the courts and more important suits. At every stage the doctor or the lawyer is giving service in return for his fees, and if the service is too poor or the fees are too high other doctors and other lawyers can come freely into competition. (Cheers.) There is constant service, there is constant competition; there is no monopoly, there is no injury to the public interest, there is no impediment to the general progress. Fancy comparing these healthy processes with the enrichment which comes to the landlord who happens to own a plot of land on the outskirts or at the centre of one of our great cities, who watches the busy population around him making the city larger, richer, more convenient, more famous every day, and all the while sits still and does nothing. Roads are made, streets are made, railway services are improved, electric light turns night into day, electric trams glide swiftly to and fro, water is brought from reservoirs a hundred miles off in the mountains—and all the while the landlord sits still. (A laugh.) Every one of those improvements is effected by the labour and at the cost of other people. Many of the most important are effected at the cost of the municipality and of the ratepayers. To not one of those improvements does the land monopolist as a land monopolist contribute (hear, hear), and yet by every one of them the value of his land is sensibly enhanced. He renders no service to the community, he contributes nothing to the general welfare; he contributes nothing even to the process from which his own enrichment is derived. If the land were occupied by shops or by dwellings, the municipality at least would secure the rates upon them in aid of the general fund, but the land may be unoccupied, undeveloped, it may be what is called 'ripening'—(laughter)—ripening at the expense of the whole city, of the whole country, for the unearned increment of its owner. Roads perhaps have to be diverted to avoid this forbidden area. The merchant going to his office, the artisan going to his work, have to make a detour or pay a tram fare to avoid it. (Laughter.) The citizens are losing their chance of developing the land, the city is losing its rates, the State is losing its taxes which would have accrued if the natural development had taken place; and that share has to be replaced at the expense of the other ratepayers and taxpayers, and the nation as a whole is losing in the competition of the world—the hard and growing competition of the world—both in time and money. And all the while the land monopolist has only to sit still and watch complacently his property multiplying in value sometimes manifold without either effort or contribution on his part; and that is justice. (Laughter and cheers.) But let us follow the process a little further. The population of the city grows and grows still larger year by year, the congestion in the poorer quarters becomes acute, rents and rates rise hand in hand, and thousands of families are crowded into one-roomed tenements. There are 120,000 persons living in one-roomed tenements in Glasgow alone at the present time. At last the land becomes ripe for sale (laughter)—that means that the price is too tempting to be resisted any longer. (Laughter.) And then, and not till then, it is sold by the yard or by the inch (laughter) at 10 times, or 20 times, or even 50 times its agricultural value, on which alone hitherto it has been rated for the public service. (Cheers.) The greater the population around the land, the greater the injury which they have sustained by its protracted denial, the more inconvenience which has been caused to everybody, the more serious the loss in economic strength and activity, the larger will be the profit of the landlord when the sale is finally accomplished. In fact, you may say that the unearned increment on the land is on all fours with the profit gathered by one of those American speculators who engineer a corner in corn, or meat, or

cotton, or some other vital commodity, and that the unearned increment in land is reaped by the land monopolist in exact proportion, not to the service, but to the disservice done. (Cheers.)

"It is monopoly which is the keynote, and where monopoly prevails the greater the injury to society the greater the reward of the monopolist will be. See how all this evil process strikes at every form of industrial activity. The municipality, wishing for broader streets, better houses, more healthy, decent, scientifically planned towns, is made to pay, and is made to pay in exact proportion or to a very great extent in proportion as it has exerted itself in the past to make improvements. The more it has improved the town, the more it has increased the land value, and the more it will have to pay for any land it may wish to acquire. The manufacturer proposing to start a new industry, proposing to erect a great factory offering employment to thousands of hands, is made to pay such a price for his land that the purchase price hangs round the neck of his whole business, hampering his competitive power in every market, clogging him far more than any foreign tariff in his export competition (cheers), and the land values strike down through the profits of the manufacturer on to the wages of the workman. The railway company wishing to build a new line finds that the price of land which yesterday was only rated at agricultural value has risen to a prohibitive figure the moment it was known that the new line was projected, and either the railway is not built or, if it is, is built only on terms which largely transfer to the landowner the profits which are due to the shareholders and the advantages which should have accrued to the travelling public. (Cheers.)

"It does not matter where you look or what examples you select, you will see that every form of enterprise, every step in material progress, is only undertaken after the land monopolist has skimmed the cream off for himself, and everywhere to-day the man or the public body who wishes to put land to its highest use is forced to pay a preliminary fine in land values to the man who is putting it to an inferior use and in some cases to no use at all. (Hear, hear.) All comes back to the land value, and its owner for the time being is able to levy his toll upon all other forms of wealth and upon every form of industry. A portion, in some cases the whole, of every benefit which is laboriously acquired by the community is represented in the land value and finds its way automatically into the landlord's pocket. If there is a rise in wages, rents are able to move forward, because the workers can afford to pay a little more. If the opening of a new railway or a new tramway or the institution of an improved service of workmen's trains or a lowering of fares or a new invention or any other public convenience affords a benefit to the workers in any particular district, it becomes easier for them to live, and therefore the landlord and the ground landlord, one on top of the other, are able to charge them more for the privilege of living there. (Laughter.) Some years ago in London there was a toll-bar on a bridge across the Thames, and all the working people who lived on the south side of the river had to pay a daily toll of one penny for going and returning from their work. The spectacle of these poor people thus mulcted on so large a proportion of their earnings appealed to the public conscience, an agitation was set on foot, municipal authorities were roused, and at the cost of the ratepayers the bridge was freed and the toll removed. All those people who used the bridge were saved 6d. a week. Within a very short period from that time the rents on the south side of the river were found to have advanced by about 6d. a week (laughter and cheers), or the amount of the toll which had been remitted. And a friend of mine was telling me the other day that in the parish of Southwark about £350 a year roughly speaking was given away in doles of bread by charitable people in connection with one of the churches, and as a consequence of this the competition for small houses, but more particularly for single-roomed tenements, is, we are told, so great that rents are considerably higher than in the neighbouring district. All goes back to the land, and the landowner, who in many cases, in most cases, is a worthy person utterly unconscious of the character of the methods by which he is enriched, is enabled with resistless strength to absorb to himself a share of almost every public and every private benefit, however important or however pitiful those benefits may be.

"I hope you will understand that when I speak of the land monopolist I am dealing more with the process than with the individual landowner. I have no wish to hold any class up to public disapprobation. I do not think that the man who makes money by unearned increment in land is morally a worse man than any one else who gathers his profit where he finds it in this hard world under the law and according to common usage. It is not the individual I attack, it is the system. (Cheers.) It is not the man who is bad, it is the law which is bad. It is not the man who is blameworthy for doing what the law allows and what other men do; it is the State which would be blameworthy were it not to endeavour to reform the law and correct the practice. We do not want to punish the landlord. We want to alter the law. Look at our actual proposal. We do not go back on the past. We accept as our basis the value as it stands to-day. The tax

on the increment of land begins by recognising and franking the past increment. We look only to the future and for the future we say only this, that the community shall be the partner in any further increment above the present value, after all the owner's improvements have been deducted. We say that the State and the municipality should jointly levy a toll upon the future unearned increment of the land. The toll of what? Of the whole? No. Of a half? No. Of a quarter? No. Of a fifth? That is the proposal of the Budget—(cheers)—and that is robbery (laughter), that is plunder, that is communism and spoliation, that is the social revolution at last (laughter), that is the overturn of civilized society, that is the end of the world foretold in the Apocalypse. (Loud laughter.) Such is the increment tax about which so much chatter and outcry are raised at the present time and upon which I will say that no more fair, considerate, or salutary proposal for taxation has ever been made in the House of Commons. (Cheers.)

“But there is another proposal concerning land values which is not less important. I mean the tax on the capital value of undeveloped urban or suburban land. The income derived from land and its rateable value under the present law depend upon the use to which the land is put, consequently income and rateable value are not always true or complete measures of the value of the land. Take the case to which I have already referred of the man who keeps a large plot in or near a growing town idle for years while it is ripening—that is to say, while it is rising in price through the exertions of the surrounding community, and the need of that community for more room to live. Take that case. I dare say you have formed your own opinion upon it. Mr. Balfour, Lord Lansdowne, and the Conservative party generally think that that is an admirable arrangement. They speak of the profits of the land monopolist as if they were the fruits of thrift and industry and a pleasing example for the poorer classes to imitate. (Laughter.) We do not take that view of the process. (Hear, hear.) We think it is a dog-in-the-manger game. (Hear, hear.) We see the evil, we see the imposture upon the public, and we see the consequences in crowded slums, in hampered commerce, in distorted or restricted development, and in congested centres of population, and we say here and now to the land monopolist who is holding up his land—and the pity it is was not said before (hear, hear)—you shall judge for yourselves whether it is a fair offer or not—we say to the land monopolist:—‘This property of yours might be put to immediate use with general advantage. It is at this minute saleable in the market at 10 times the value at which it is rated. If you choose to keep it idle in the expectation of still further unearned increment, then at least you shall be taxed at the true selling value in the meanwhile.’ (Cheers.) And the Budget proposes a tax of a halfpenny in the pound on the capital value of all such land; that is to say, a tax which is a little less in equivalent than the income-tax would be upon the property if the property were fully developed. That is the second main proposal of the Budget with regard to the land, and its effects will be first to raise an expanding revenue for the needs of the State; secondly, half the proceeds of this tax, as well as of the other land taxes, will go to the municipalities and local authorities generally to relieve rates (cheers); thirdly, the effect will be, as we believe, to bring land into the market, and thus somewhat cheapen the price at which land is obtainable for every object, public and private, and by so doing we shall liberate new springs of enterprise and industry, we shall stimulate building, relieve overcrowding and promote employment. (Cheers.) These two taxes, both in themselves financially, economically, and socially sound, carry with them a further notable advantage. We shall obtain a complete valuation of the whole of the land in the United Kingdom. (Cheers.) We shall procure an up-to-date doomsday-book showing the capital value, apart from buildings and improvements, of every piece of land. . .

“I have come to Scotland to exhort you to engage in this battle and devote your whole energy and influence to securing a memorable victory. (Cheers.) Every nation in the world has its own way of doing things, its own successes and its own failures. All over Europe we see systems of land tenure which economically, socially, and politically are far superior to ours; but the benefits that those countries derive from their improved land systems are largely swept away or at any rate neutralised by grinding tariffs on the necessities of life and the materials of manufacture. (Cheers.) In this country we have long enjoyed the blessings of free trade (cheers) and of untaxed bread and meat, but against these inestimable benefits we have the evils of an unreformed and vicious land system. In no great country in the new world or the old have the working people yet secured the double advantage of free trade and free land together (cheers), by which I mean a commercial system and a land system from which, so far as possible, all forms of monopoly have been rigorously excluded. Sixty years ago our system of national taxation was effectively reformed and immense and undisputed advantages accrued therefrom to all classes, the richest as well as the poorest. The system of local taxation to-day is just as vicious and wasteful, just as great an impediment to enterprise and progress, just as harsh

a burden upon the poor, as the thousand taxes and Corn Law sliding scales of the ‘hungry forties.’ We are met in an hour of tremendous opportunity; ‘You who shall liberate the land,’ said Mr. Cobden, ‘will do more for your country than we have done in the liberation of its commerce.’ (Cheers.) . . .

“I have only one word more to say, and it is rendered necessary by the observations which fell from Lord Lansdowne last night, when, according to the Scottish papers, he informed a banquet (laughter) at which he was the principal speaker that the House of Lords was not obliged to swallow the Budget whole or without mincing. (Laughter.) I ask you to mark that word. It is a characteristic expression. The House of Lords means to assert its right to mince. (Loud laughter.) Now let us for our part be quite frank and plain. We want this Budget Bill to be fairly and fully discussed; we do not grudge the weeks that have been spent already; we are prepared to make every sacrifice—I speak for my honourable friends who are sitting on this platform—of personal convenience in order to secure a thorough, patient, searching examination of proposals the importance of which we do not seek to conceal. The Government has shown itself ready and willing to meet reasonable argument, not merely by reasonable answer, but when a case is shown by concessions, and generally in a spirit of good will. We have dealt with this subject throughout with a desire to mitigate hardships in special cases and to gain as large a measure of agreement as possible for the proposals we are placing before the country. We want the Budget not merely to be the work of the Cabinet and of the Chancellor of the Exchequer; we want it to be the shaped and moulded plan deliberately considered by the House of Commons. That will be a long and painful process to those who are forced from day to day to take part in it, but we shall not shrink from it. (Cheers.) But, gentlemen, when that process is over, when the Finance Bill leaves the House of Commons, I think you will agree with me that it ought to leave the House of Commons in its final form. (Loud and prolonged cheers.) No amendments, no excision, no modifying or mutilating will be agreed to by us. (Cheers.) We will stand no mincing (renewed cheers), and unless Lord Lansdowne and his landlordly friends choose to eat their own mince again (laughter) Parliament will be dissolved (great cheering) and we shall come to you in a moment of high consequence for every cause for which Liberalism has ever fought. See that you do not fail us in that hour.”

LORD PENTLAND AT GREENWICH.

Speaking at Greenwich on July 22nd, Lord Pentland said:—

“If there was an increase in the value of land due, not to the owners’ own improvements, but to that silent, sleeping, passive increase which was perpetually going on owing to the fertile expenditure of money by the community, it should be taxed.

“It was not a hardship to levy a tax of a halfpenny in the £ on land which the owner held in order to secure an enhanced value. No land need come under this particular tax at all. The owner had simply to develop it himself, if he chose, or let someone else develop it.”

THE INCOME TAX ON AGRICULTURAL LANDLORDS—ITS INJUSTICE.

The following statement on this subject was made by Mr. H. B. M. Buchanan, of Hales, Staffordshire, in a letter to the MARK LANE EXPRESS of June 28th:—

“In a short letter which appeared in the SPECTATOR of May 15th I made a statement to this effect: that the agricultural landlord was suffering from a great injustice in being obliged to pay income tax on moneys which he does not receive from his estate; and, further, that this unfair assessment was a direct inducement for landlords to spend as little on their properties as possible.

“I am told that I would strengthen this statement if I were to give the figures relating to my own estate. In common with most Englishmen, it is distasteful to me to make any of my private affairs a matter for public discussion; but this distaste is overcome by the feeling that is strong upon me that we agricultural landlords are now suffering, and have been suffering for a number of years, from an unjust form of taxation.

“My estate comprises about 1,800 acres, 200 acres of which are woodland. It consists of a church, parsonage, school and school-house, nine farms, the acreages of which are 291, 245, 219, 200, 160, 129, 83, 69 and 53 respectively, two small holdings of 15 acres, six holdings of from one to five acres, 16 cottages, a hall and shooting, which is let, and a small house, in which I can, with economy, live on the rent-roll that I receive from the estate. In all there are 37 houses and 15 blocks of farm buildings. The total number of people living on the estate is about 180. The repairs and upkeep of the houses, buildings, cottages, drainage, and water-supply of the estate fall entirely on my shoulders.

“My estate does not pretend to be a show estate. Every single

improvement or alteration that I have made has always been considered for some time previously, and is not carried out unless I consider that the sum expended will repay itself, by helping the tenant farmer to make slightly better profits, by enabling the men to work under easier conditions and the animals to be housed under healthier surroundings—in other words, I consider every improvement in relation not only to its utility and comfort, but also in relation to its commercial bearing.

"The estate workmen that I employ to keep the estate in good working order are a bricklayer and assistant bricklayer, carpenter, woodman, and, during the summer months, a painter. My estate men work trade union hours at a trade union rate of pay. They work 56 hours per week, which include the walk to and from their work. Without loss of wage they have a Saturday half-holiday, a week's holiday at Christmas, and a holiday from Thursday night to the following Tuesday morning at Easter.

"Every single brick and stone of structural repairs, both inside and outside of all the houses and buildings, is done by me. Of course, any damage done by the tenant which is not due to fair wear and tear has to be made good by him. When a new tenant enters into possession of a farmhouse, or a cottager into a cottage, my men paper and paint the inside of the house, and after that the tenant is expected to paper and paint whenever necessary, or in default, when he leaves, he has to pay the cost of papering and painting the inside of the house, which, in the case of the average farmhouse, comes to about £20.

"As far as I can manage it, the men visit each farm homestead and cottage in turn, and do all the repairs that are necessary, such as the repairing of the brickwork, the cutting out of old bricks and putting in of new, repairing roofs and chimneys, doors and windows, examining and unstopping the drains, seeing that the water supply is in order, and all the odds and ends that are only known to landlords who manage their own estates and have the paying of the bills. Since I have been in possession of the estate I have placed an excellent supply of tap-water in each farm and cottage.

"The gross rent received from my estate last year was £2,680. I did no new work or any improvements, except for a slight improvement to the water supply. My men were employed the whole of that year in simply keeping the houses, farm buildings, cottages, drainage, water supply, and wood fences in decent working order. That work cost me in wages and fresh material £500, and, work the estate as economically as I can, it will cost me each year at least that sum. In addition to this £500, in order to keep certain grass fields from deteriorating in value, I had to clear a long stretch of brook running through the fields of three of my tenants, and, in addition to this, had to improve and unstop the drains. This cost me in all £64. This work was absolutely necessary in the interests of the tenants, and I need hardly say that I did not receive one penny piece more rent by reason of that expenditure. Now add £64 to £500, and we have a total of £564; deduct this from the amount that I receive, and we get a rent-roll of £2,116 on which income tax should be paid, or, say, an income tax of £105 per annum. But last year I was obliged to pay £117 in income tax, or £12 in excess of what an ordinary business man would have to pay had he been working this estate as a business and on business lines.

"In addition to the aforesaid yearly cost of keeping the estate from deteriorating, and therefore keeping up the rent-roll on which the income tax can be collected, since I have succeeded to the head of the estate, independently of what the water cost me and the sum I had to borrow from the Lands Improvement Company for the purpose of rebuilding an old and broken-down homestead, I have spent £2,000, and on this £2,000 I have not received one penny piece more rent. This £2,000 has been spent in modernising and making more convenient two old farmhouses; in making more comfortable and healthy many of the cottages, and in some cases adding on new pigsties; in modernising and making more healthy and convenient the majority of the farm buildings, which house stock; in improving and modernising the drainage of the school, school-house, hall, farm, and cottages, which block of buildings, together with my house, constitute the little village proper; and, in addition, adding tap-water to three of my farms that could not be included in the general water system of the estate. Every single one of these improvements was carefully considered by me, and in the opinion of practical men was absolutely necessary if a good class of farmer was to be attracted to the estate—farmers who were able to farm profitably and well, and were likely to pay their way.

"If the estate was not farmed well, utter despair would drive me to live elsewhere, where the grey days are fewer and the sunshine more certain. There is no sight that so depresses, and at times angers, me as to view slovenly and ignorant farming, and at the same time to speculate on the enormous loss in national wealth and in the comfort of the people that the inferior farming of the country, taken in the aggregate, must entail.

"Surely these necessary improvements that I have outlined ought to be deducted before the income tax is assessed. I reckon that these improvements have cost me, since I have been head of

the estate, at least £150 per annum. Now add this £150 spent for improvements, to, say, £550, which it has and will cost me to keep the estate from deteriorating in value, and therefore in rent-roll, and we have a total of £700. But by the present law I have only been allowed to deduct £350 to satisfy these yearly repairs and improvements, so that I have been paying income tax on £350 more than I have been receiving from my estate, and this, spread over many years, amounts to a very considerable sum.

"If the editor will kindly give me a little space for a future letter, I will show how unjustly my woods are taxed, and that it would be sheer madness on the part of the landlord to attempt any extensive plan of clearing and replanting so long as the present insane system of taxation exists. We hear a good deal of clamouring for reforestation (I am in full sympathy with it), but no more effective scheme could ever have been devised to check and stop afforestation on the part of the landlords than the existing principle of the taxation of woods."

NEWS OF THE MOVEMENT.

HENRY GEORGE, JR.'S., VISIT TO LONDON.

Mr. George arrived in London on July 1st, having come from the United States by way of Japan, Siberia, Russia, and Germany. On July 12th he was entertained to dinner in the Trocadero Restaurant. Mr. J. C. Wedgwood, M.P., was in the chair. Among others present were Mrs. Wedgwood, Mr. and Mrs. Joseph Fels, Mrs. Samuel Fels, Mr. and Mrs. Coates, Mr. and Mrs. Berens, Alderman and Mrs. Raffan, Judge Edward Osgood Brown (Chicago), E. Belfour, C. H. Smithson, T. F. Walker, W. R. Lester, R. L. Outhwaite, and John Paul. The speeches in connection with the different toasts had all reference to the Budget. On this occasion Mr. George and Mr. Brown gave their impressions of the British movement from the American point of view, while here and in interviews with representatives of the Press, Mr. George told how the progress of the Budget was being watched with keen interest in Japan and Germany. Mr. George sailed for New York on July 17th.

NORTH LONDON.

Under the auspices of the United Committee for the Taxation of Land Values, assisted by the Hornsey and District Liberal Association, a large and enthusiastic meeting was held in the Theatre of the Alexandra Palace on Monday, June 28th. Long before the time advertised for the meeting to commence, the place was packed to overflowing, and later some hundreds had to be turned away. Mr. Percy Alden, M.P. for Wood Green and Tottenham, occupied the chair, and the Lord Advocate was the chief speaker. Among those present were Messrs. James Branch, M.P., C. J. Cawood, R. L. Outhwaite, R. C. Warden, George B. Orr, John Paul, Ed. McHugh, and many prominent local Liberals, including Mr. T. Edwin Harvey, of Hornsey.

The enthusiasm with which the Chairman's opening remarks were received indicated the spirit of the meeting, and when the Lord Advocate rose to speak, he received a remarkable ovation, being greeted with deafening cheers, and the singing of "He's a jolly good fellow."

Mr. Ure's speech was brilliant, and the audience fully appreciated the way in which he pressed his points home one after the other. In the following passage he disposed of the argument that land and "other" commodities are similar in character:—

"Let us see what are the different characteristics of land as distinguished from other commodities. First, it comes from the hand of the Creator, and does not owe its existence to man. Second, it is limited in quantity. You can no more add to the area of a country than you can add a cubit to your stature. Third, it is necessary for our existence; it is necessary for our production; it is necessary to us when we wish to exchange our products with one another. Fourth, land does not owe its value to anything which its owner chooses to spend on it. If it does, I will not tax that. Fifth, land owes its value entirely to the presence and activity and expenditure of the community. Sixth, land cannot be carried away and cannot be concealed. I can tell you, ladies and gentlemen, these are valuable qualities in the eyes of the tax-gatherer. Do you know, does any man in this room know, of any other commodity which possesses all these characteristics? If he does, let him name it now, and I will mention it to the Chancellor of the Exchequer."

The following resolution was proposed by Mr. James Branch, M.P., seconded by Mr. R. L. Outhwaite, and carried with enthusiasm:—

"That the best thanks of this meeting be offered to the Lord Advocate for his eloquent and able speech, and that this meeting is of the opinion that land values are a proper and just basis for taxation, and urges upon the Chancellor of the Exchequer and the Government that there should be no weakening of the land clauses in the Budget."

This meeting showed that the London people are fully alive to the importance of the land question. A common opinion has been that better meetings could be organised in any provincial town than in London, and that the audiences in the provinces understood the meaning of the Taxation of Land Values better. This view has now been effectually and finally dispelled.

BIRKENHEAD.

On July 3rd, a large open air meeting was held on the Haymarket. Mr. Edward McHugh was in the chair, and Mr. J. C. Wedgwood, M.P., was the principal speaker. Councillors R. J. Russell and T. M. Thompson moved and seconded a resolution expressing approval of the Land Clauses in the Budget. Mr. H. J. Wilson, M.P., supported the resolution, which was carried with great enthusiasm. The meeting was held in the midst of heavy rain, but the speakers and a large audience stood out the full time.

On the following evening, Mr. McHugh and Mr. Wilson, M.P., held another open-air meeting at the Park Gate, where a similar resolution was passed by an audience which for numbers and enthusiasm has rarely been equalled in Birkenhead.

NORTH PADDINGTON.

The open-air campaign in support of the Land Clauses of the Budget as a necessary preliminary to a uniform tax upon land values, conducted by Mr. Fred. Skirrow in North Paddington from 7th to 20th July, has been in every way a great success. The large audiences showed the keenest interest in, and appreciation of, the arguments set forth. The many questions asked by Socialists, Tariff Reformers, and others were answered to the entire satisfaction of the majority of those present, though not always exactly in the way anticipated by the questioners themselves. Mr. Skirrow was supported every night by Mr. and Mrs. Starnes, and among others who spoke were F. Verinder, L. H. Berens, E. McHugh, and J. S. Perrott. Resolutions were carried—in most cases unanimously, and in others, with one or two dissentients only—calling upon the Chancellor of the Exchequer and the Government to stand firm by the Land Clauses of the Budget, in order to secure a complete valuation of the land of the country. In each case the resolution was moved and seconded by members of the audience, several of whom came forward and made short speeches in support of our proposals. The Hyde Park Demonstration of the 24th July has been advertised by announcements at every meeting, as well as by a large notice at the temporary office at 368, Harrow Road, used during the campaign for the sale of literature.

SOUTH ISLINGTON.

An enthusiastic meeting of about twelve hundred people was held in Myddelton Hall, Upper Street, Islington, on July 14th, under the auspices of the United Committee, supported by the South Islington Liberal and Radical Association. Thomas Wiles, the local member, presided, and in the absence of Josiah C. Wedgwood, M.P., who was unable to attend, A. H. Scott, M.P., was the principal speaker. On the platform were Ald. G. Dew, L.C.C., Howell J. Williams, J.P., L.C.C., Dr. Smythe, Mr. S. P. Kelly, and many prominent local Liberals. Mr. Wiles spoke on the Budget, and Mr. Scott made a very telling speech in favour of the Taxation of Land Values, using with great effect some examples of holding up land around Manchester. He showed how the building of the Manchester Ship Canal had benefited one landowner alone to the extent of a million pounds, and increased the value of some land in the vicinity from agricultural value to £3,500 per acre. Mr. Scott was accorded enthusiastic applause at the end of his speech. The following resolution was proposed by Ald. Dew, and seconded by Mr. Howell Williams, and carried with great enthusiasm:—

That this meeting is of the opinion that land values are a proper basis for taxation and rating, and urges upon the Chancellor of the Exchequer and the Government that there should be no weakening of the land Clauses in the Budget; and that copies of this resolution be sent to the Prime Minister and Chancellor of the Exchequer.

Both Mr. Scott and Mr. Wiles were loudly cheered on leaving the hall, and to judge by the attitude of the audience there is no doubt about London's support of the Budget.

BOLTON.

A Conference and Demonstration, under the auspices of the Land Reform Council, were held on July 17th. Mr. George Harwood, M.P., and Mr. A. H. Gill, M.P., were among the speakers. The members of our local League distributed upwards of 30,000 leaflets during the past month, and the people of Bolton seem to be more interested in the land question than in any other.

BIRMINGHAM.

Open-air meetings have been held in the districts round Birmingham on three nights a week. On the other nights members of the League have co-operated with the Liberals in their meetings in Birmingham, North Worcestershire, and Walsall, dealing specially with the Taxation of Land Values. At social meetings held on the invitation of Mr. Joseph Dawson and Mr. Francis Neilson, the speakers who are taking part in this campaign met and discussed the best methods of carrying on the work. Mr. Chapman Wright, Secretary of the League, was engaged for two weeks addressing meetings during the by-elections in the Mid-Derby and High Peak (Derbyshire) Divisions. In the case of the High Peak election the Midland Land Values League issued some very effective leaflets, one of which we reproduce under our note on that contest.

KEIGHLEY.

Under the auspices of the United Committee, an enthusiastic demonstration in support of the land clauses of the Budget was held in Keighley on Tuesday, July 20th. Over 2,000 persons are reported to have been present. Sir Swire Smith presided, and Mr. C. P. Trevelyan, M.P., who was the principal speaker, delivered an excellent speech. Mr. Trevelyan pointed to Lord Onslow's declaration that Mr. Lloyd George's proposals would force him to bring land into the market, as a justification of the land clauses.

Mr. C. H. Smithson moved a resolution urging the Chancellor of the Exchequer not to weaken the land clauses, and calling on Mr. Brigg, the member for the division, to vote against any attempt to make them less efficient.

Mr. W. N. Town seconded the resolution, which the large audience carried unanimously.

Mr. Wm. Thomson, J.P., and the local committee who organised the meeting, in the absence of Mr. Skirrow, are to be congratulated on the success of their efforts.

LIVERPOOL.

The Liverpool League has been engaged in holding open-air meetings in and around the city. Keen interest has been shown by the public, a large part of the time being taken up in answering questions addressed to the speakers. On some occasions the Tariff Reformers held meetings at the same place, and this gave our people opportunities of explaining the meaning of real Free Trade.

Mr. Noble, Hon. Secretary, addressed a meeting at Saltney on July 21st, under the auspices of the Chester Branch of the League of Young Liberals.

BY-ELECTIONS.

Cleveland.—On his appointment as Chancellor of the Duchy of Lancaster, Mr. Herbert Samuel sought re-election in the Cleveland District of Yorkshire. His election address was notable by the absence of any reference to the land clauses of the Budget. Indeed, so far as Mr. Samuel's election address is concerned, it might be inferred that this had been the least noteworthy Budget ever introduced. His conduct indicates that there are still members of the Cabinet who act as drags on the essential policy of the Government. He was returned on July 9th by a largely-reduced majority, the figures being:—

H. Samuel	6,296
J. W. Lewis	5,325
Majority	971

Mid-Derby.—Owing to the death of Sir J. A. Jacoby, an election took place in Mid-Derby on July 15th. Mr. Francis Neilson had charge of the campaign on behalf of the Budget League, while H. Colin Clarke and W. E. Phelps represented the United Committee for the Taxation of Land Values. The contest turned wholly on the Budget, Land Values being put forward as the alternative to Protection. The voting was as follows:—

J. G. Hancock (Lib.-Lab.)	6,735
S. H. Cresswell (Con.)	4,392
Majority	2,343

A highly successful campaign was undertaken by the United Committee. A temporary office was opened in Market Square, Belper, by Mr. W. Edgar Phelps, for the distribution of literature. Meetings were held each day in all parts of the constituency, the speakers being Mr. Colin Clarke, Mr. Phelps, and Mr. Chapman Wright. At a large meeting held at Alfreton, Councillor W. G. Wilkins, J.P., of Derby, and Mr. Tom Taylor, Derby, spoke. While every possible support was given to the Budget proposals and the Committee's work was undertaken in harmony with the Liberal candidate's arrangements, full advantage was taken to make the occasion one for propaganda work. Large and attentive audiences were found daily eager to listen to the advocacy of the Taxation of Land Values in relation to local conditions.

Dumfries.—Mr. J. W. Gulland, on his appointment as Scottish Whip, stood for re-election in Dumfries Burghs on July 20th. Religious questions entered into the contest, but the land clauses of the Budget were also prominent. The result was:—

J. W. Gulland (L.)	1,877
J. B. Duncan (U.)	1,585
Majority	292

High Peak (Derbyshire).—Mr. Oswald Partington, having been appointed a Junior Lord of the Treasury in place of Mr. J. H. Lewis, sought re-election in this division. The election took place on July 22nd, the figures being:—

O. Partington	5,619
A. Profumo	5,272
Majority	347

This contest turned almost wholly on the Taxation of Land Values. The Duke of Norfolk sent a letter commending Mr. Profumo to the electors. The Midland Land Values League and the United Committee stated the case for land values taxation. The following is one of the leaflets issued by them:—

"A CONTRAST IN ASSESSMENTS.

"Has the ratepayer of Glossop considered how the Budget will affect him as a ratepayer? If not, let him stroll to the Old Cricket Ground (Norfolk Street), and to the corner of Henry Street, a minute from the station. Let him look at that splendid area of building land, locked up by Lord Howard, and think what will happen when the Budget has become law. Lord Howard will have to return the value of this undeveloped block. Taking the ground rents he is demanding in this neighbourhood, Lord Howard will probably set down this block as worth £10,000. He will then be asked to pay 1d. in the £ on this capital value annually—that is to say, £20 16s. 8d.—so long as it remains undeveloped, and the Chancellor of the Exchequer will use half of this sum in relief of rates. At present this block is contributing £1 7s. 11d. to the rates.

"Close by there is one-eighth of an acre built upon. The leaseholder pays £16 0s. 8d. in rates, or at the rate of £128 5s. 4d. per acre. The locked-up land pays at the rate of 4s. per acre; the developed land alongside at the rate of £128 5s. 4d. per acre. This is penalising industry in favour of monopoly. Apply this reasoning to all the land locked up within the borough, which must be about half of the whole, and then the ratepayer will see how he stands to gain from the tax on undeveloped land, which will force land into use and provide revenue for relief of rates."

The WESTMINSTER GAZETTE of July 22nd had the following remarks on the position:—

"A LORD AND THE LAND.

"The intervention of the Duke of Norfolk, whatever its intention, has not been a fortunate thing for 'My dear Profumo.' It has set men delving into the facts regarding land in this peer-owned division. There could scarcely be a stronger case for the present Budget than is afforded by Glossop itself, a town which has felt the hand of the landowner heavy upon its activities. Glossop draws all its prosperity from three or four cotton factories,

and from the great paper mills of Messrs. Partington, which are the most wonderful enterprise of their kind in this country. These mills, however, might have been vastly larger had it not been for land troubles. The Messrs. Partington are on freehold land, and only yesterday Mr. Edward Partington said that every foot of that land that can be utilised has been brought into use. More land can only be obtained from Lord Howard of Glossop on prohibitive terms. Some time ago the firm wished to make a private railway to the works. A lease, they were told, could only be granted on terms which involved the entire surrender of the enterprise after a term of years. So the railway was not made, and any development of the firm's business must take place at other centres.

"One hears the same tale about other factories. There are no extensions and no new places are being built, simply because the terms demanded are such as cannot be profitably given. Yet there are great quantities of vacant land in and about Glossop. One finds barren tracts scattered among the houses and decorated by weeds and tin cans. One may stand on one of the hills above the town and see its houses nestling in the hollow with agricultural fields breaking in almost to the walls of the houses. Here is vast room for extension, and any taxation that compelled Lord Howard of Glossop to reduce his terms would probably give fresh industrial life to a place that shows no advance, and would incidentally add greatly to his revenues. If the present policy of holding up the land is pursued Glossop is destined to drop out of the commercial race strangled by the exactions of its landlords. That is a point of which the Committee for the Taxation of Land Values has made much in its campaign here—a campaign that has been fruitful of educative work. Glossop, at any rate, is not breaking its heart over anything that the landowners will have to pay under the Budget."

The WESTMINSTER GAZETTE of July 23rd had the following further reference:—

"The principal moral of the contest is that the Budget, as it comes to be understood, grows in popularity. Those who were in the division during the last few days (writes our special correspondent) were astonished at the impression which a careful explanation of the effect the land clauses would have in Glossop and other urban centres had upon the electors. In that respect the intervention of the Duke of Norfolk was on enormous aid. It concentrated attention in a way nothing else could have done upon the land transactions of his Grace within the limits of the division."

A special office was opened in Glossop by the United Committee, in charge of Mr. Phelps. A large number of meetings were organised in all parts of the Division. The principal speakers were Mr. Colin Clarke, Mr. Chapman Wright, and Mr. Phelps, while valuable assistance was given by Mr. Arthur Weller, Mr. Bagot, and Mr. Catterall of Manchester, and Mr. F. U. Laycock, LL.B.

SCOTTISH NOTES AND NEWS.

The following meetings have been held since those noticed in our last issue:—

- June 25.—Partick: A. M. Little and G. Cassels.
- " 29.—Ardrossan: Wm. Cassels.
- " 30.—Bannockburn: Graham Cassels.
- July 2.—Glasgow, Central: W. K. Brymer.
- " 5.—Possilpark: W. K. Brymer.
- " 6.—Dreghorn: Wm. Laughland.
- " 8.—Wishaw: W. K. Brymer.
- " 10.—Dunoon: W. K. Brymer.

Budget Demonstration in Glasgow.

A Committee of representatives from more than twenty political and industrial associations in Glasgow has been appointed to organise a demonstration in favour of the Budget, in Glasgow Green. The Committee will meet in the City Hall on Tuesday, August 10th, at 8 p.m. (entrance by door D, Candleriggs). Fuller particulars may be obtained from James Busby, 13, Dundas Street, Glasgow.

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been addressed during the past five weeks (the June meetings being in addition to the list published in our last issue):—

- June 25.—Swadlincote, South Derbyshire: H. Colin Clarke.
- " 27.—Crowcroft Park, Manchester: D. Catterall, A. H. Weller.
- " 28.—Rushall, S. Derbyshire: H. Colin Clarke.
- " 29.—Hampstead W.L.A.: F. Skirrow.
- " —Gresley, S. Derbyshire: H. Colin Clarke.
- " 30.—Calverley, Leeds: Wm. Thomson.
- " —Woodville, S. Derbyshire: H. Colin Clarke.

- July 1.—Amhurst Road, Stoke Newington: J. W. Graham Peace.
 „ 3.—Birkenhead, Market Square: J. C. Wedgwood, M.P.
 „ 4.—Alexandra Park, Manchester: J. Bagot, Dr. McDougall.
 „ 5.—Seven Kings, Essex: A. Wilme Collier.
 —Eastbourne Division Liberal Council: H. White.
 5-13.—Meetings in Mid-Derby Election: H. Colin Clarke.
 „ 7.—Harrow Road, "Prince of Wales": F. Skirrow, F. Verinder.
 —Woolwich (I.L.P.; open-air): J. C. Wedgwood, M.P.
 —Hertfordshire Chamber of Agriculture: T. W. Toovey, C.C.
 „ 8.—Ashmore Road, Kilburn Lane: L. H. Berens, J. Orr, F. Skirrow.
 —Eleusis Club, Chelsea: J. C. Wedgwood, M.P.
 „ 9.—Fulham Liberal and Radical Association: F. Verinder.
 —Cirencester Street, Harrow Road: F. Skirrow.
 —Palatine Road, Stoke Newington: J. W. Graham Peace.
 „ 10.—Chippenham Road, N. Paddington: F. Skirrow.
 „ 11.—Birchfields Park, Manchester: J. Bagot, A. H. Weller.
 „ 12.—Bravington Road, Harrow Road: F. Skirrow.
 —Portsmouth (open-air): J. H. McGuigan.
 „ 13.—Paddington Green: F. Skirrow.
 „ 14.—Woodchester Street, Harrow Road: F. Skirrow.
 —Henlow, Beds.: W. R. Lester, M.A.
 —Stalybridge (open-air): J. Bagot, A. H. Weller.
 „ 15.—Bravington Road, Harrow Road: F. Skirrow, J. S. Perrott.
 —Dukinfield: Gen. Jennison, D. Catterall.
 „ 16.—Fernhead Road, Kilburn Lane: F. Skirrow, J. S. Perrott.
 —Shefford, Beds.: W. R. Lester, M.A.
 —Radcliffe League of Young Liberals: D. Catterall.
 „ 16, 17, 19, 20, 21.—High Peak Division Election: H. Colin Clarke.
 „ 17.—Chippenham Road, Shirland Road: F. Skirrow.
 —Holborn Liberal Association: J. W. Graham Peace.
 —Fairfield, Buxton: F. U. Laycock, LL.B.
 —Glossop: D. Catterall.
 „ 18.—The Obelisk, Bromley-by-Bow: W. G. S. Coad.
 —Hitchin I.L.P.: W. R. Lester, M.A.
 —Queen's Park, Manchester: F. S. Oppenheim, M.A., D. Catterall.
 „ 19.—Paddington Green: F. Skirrow.
 —Hoxton: J. S. Perrott.
 —Biggleswade Small Holders Co-operative Society: W. R. Lester, M.A.
 „ 20.—Harrow Road, "Prince of Wales": F. Skirrow, J. S. Perrott.
 „ 21.—Annual Meeting of League.
 —Biggleswade (Budget League Meeting): W. R. Lester.
 —Kensal Green: F. Skirrow.
 —Keighley, Town Hall Square: C. P. Trevelyan, M.P., C. H. Smithson.
 „ 23.—Amhurst Road, Stoke Newington: J. W. Graham Peace.
 „ 25.—Fairhaven Brotherhood, Lytham: John Bagot.
 —Birchfields Park, Manchester: Wm. Thomson, J.P.
 „ 28.—Shacklewell Green, Kingsland: J. W. Graham Peace.
 „ 30.—Newcastle-on-Tyne, Park Road: J. Veitch.
 „ 31.—King's Langley (Demonstration): T. W. Toovey, C.C.

The Portsmouth League is arranging a series of open-air meetings (July 12th, 20th, and 28th and during August), partly to educate public opinion on the Budget, and partly with a view to running a candidate at the forthcoming municipal elections.

At a meeting of the Executive of the Manchester Branch on July 6th, it was resolved that, with the financial help promised by the United Committee, an office be opened in the centre of Manchester, and a paid secretary appointed. The present Hon. Secretary, Mr. A. H. Weller, was appointed to the post, and will take up his new duties on September 1st. It was also decided to alter the name of the branch, and to adopt the title of "The Manchester League for the Taxation of Land Values." With a central place of call, and a man devoting his whole time to the work, the Executive are looking forward to a career of increasing usefulness for the Manchester League. It is only fair to add that the success of the scheme for establishing an office in Manchester is largely owing to the untiring efforts of the local Hon. Treasurer, Dr. P. McDougall, who has spared neither time nor labour in collecting funds, and in the even more important work of interesting people in the undertaking.

AUGUST MEETINGS.

- Sun. 1.—Alexander Park, Manchester.
 Tues. 3.—The Clock, Thornton Heath: F. Skirrow; 8 p.m.
 Thurs. 5.—Hampstead Liberal Association, Heath St.: F. Skirrow.
 Mon. 9.—Hampstead Liberal Association, West End Green: J. S. Perrott.
 Thurs. 12.—Hampstead Liberal Association, corner of Birchington Rd. and High Rd., Kilburn: J. W. Graham Peace.

ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

Annual Report for the Year ended June 30th, 1909.

IN presenting a brief summary of the work done by and for the League during the past year, much of which has already been reported in detail in the monthly issues of LAND VALUES, the Executive heartily congratulate the members and subscribers of the League on the strenuous and fruitful activity which has characterised every branch of the movement during this the twenty-sixth year of the League's existence.

The Twenty-fifth ANNUAL MEETING was held in London, on July 22nd, 1908. Mr. JOSIAH C. WEDGWOOD, M.P., to whose untiring activity in the House of Commons, in the Press, and on the platform, the League owes a debt of gratitude, was elected President for the year. A resolution welcoming and supporting the Government's policy of Land Valuation was carried. In response to an appeal for funds, Mr. JOSEPH FELS and Mr. T. F. WALKER each offered to subscribe a sum equal to the amount which should be collected or promised in the meeting, and these generous offers resulted in a special subscription of over £200.

The demand for Lecturers, and Speakers for Public Meetings has been unusually large. MEETINGS have been addressed by the League's speakers at the following places:—

London (103); Abergavenny, Abbots Langley, Aylesbury (4), Bath, Barnoldswick, Bedford, Berkhamstead, Bexhill (3), Biggleswade (7), Bingley (2), Bishop's Stortford, Bradford and District (6), Brentford, Brentwood, Bridgwater, Brighouse (3), Bromyard, Bromley (Kent) (2), Broxbourne, Bryn Mawr, Cambridge (Univ.) Cawood, Castle Cary, Canterbury, Chester, Chesterton (2), Clayton, Colne Valley Division (3), Cottingley (3), Cowling, Crewe, Croydon (3), Dartford, Denholme (2), Dorking (2), Dodworth, Ealing (3), Eastbourne, East Ham (4), Elland, Ellesmere, Epsom, Erith, Ewell, Farnhill, Garston, Gillingham (Kent) (2), Glastonbury, Gravesend, Greetland, Gresley, Grimsby, Hailsham, Halesowen, Halifax and District (7), Hanwell, Haworth, Harrogate, Harrow (2), Hendon (3), Hornsey Division (6), Holbeach, Hounslow, Horsham, Huddersfield (2), Idle (3), Keighley (11), Kingston-on-Thames, King's Langley, Kinner, Knutton, Leamington, Leatherhead, Leeds (5), Leek, Leyton (2), Leicester (10), Liverpool (4), Loughton, Luton, Lytham, Manchester, Middleton, Mountain Ash, Nantwich, Nelson (3), Newcastle-under-Lyme (8), Newcastle-on-Tyne (3), Newbury (2), Newbridge (Mon.), New Earswick, Newhall, Northampton, North Somercotes, Nottingham, Oakamoor, Oakenshaw, Oakworth, Oldham, Olney (2), Otley, Övenden, Penistone, Plaistow, Plymouth, Pontypool, Portsmouth, Preston, Purley, Queensbury, Ramsgate (2), Rastrick (2), Rawmarsh, Reigate, Retford, Richmond (Surrey) (2), Rhos, Romford, Rotherham, Rugby, Rushden, St. Albans, St. Anne's-on-the-Sea, Saltaire (2), Selly Oak, Seven Kings, Shefford, Shipley (4), Shrewsbury (2), Silverdale, Southall, Southampton, Southend-on-Sea, Stainland, Street (Som.) (3), Stotfold (3), Swansea, Swadlincote, Taunton (11), Thornton (3), Thurlstone, Todmorden, Tonbridge, Tottenham Division (10), Tunstall (11), Twickenham, Uxbridge, Waltham Cross, Walthamstow (4), Walton (Som.), Warsop, West Ham (5), Whitstable, Willenhall, Wolstanton (5), Woodville, Wrexham, Yardley, Yeovil.

Messrs. LESTER, SKIRROW and WEDGWOOD have also addressed about a dozen meetings in Scotland.

In addition, the local Branches have been prosecuting an active campaign. The Manchester Branch reports 105 meetings. These have been held in Manchester, Bacup, Bolton, Blackburn, Chester, Colne, Hanley, Middleton, Oldham, Padiham, Prestwich, Stalybridge, Stockport, &c., &c. The Portsmouth League has held 49 meetings, including 20 addressed by Mr. F. SKIRROW, 11 by Mr. A. WIThey, and two by Mr. R. L. OUTHWAITE. The Hon. Sec. of the Shrewsbury Branch, Mr. H. COLIN CLARKE, has spoken at 53 meetings since October 1st, and has himself organised most of them. This includes a number of open-air meetings in Shrewsbury and the County of Salop. The Warrington Branch reports 11 meetings. The York (City) League has held 16, Mr. SKIRROW speaking at several

of them. The Tyneside Branch has held at least 50 meetings and has organised a very successful Conference in Newcastle.

The League and its Branches have also taken a very active part in the organisation of some of the great Demonstrations, under the auspices of the "United Committee," addressed by the LORD ADVOCATE (MR. ALEX. URE, K.C., M.P.), especially at Portsmouth, Leicester, Keighley, Aylesbury, and at the Alexandra Palace, London. The League is strongly represented on the "United Committee," and its delegates have taken their full share in the magnificent work of agitation on a national scale, to which that body has devoted itself with untiring energy and astonishing success.

The Quarterly Meetings of the Central Council of the League have been made more attractive during the past year and have been largely attended. After the October Meeting, Mr. JOHN ORR, M.A., opened a public discussion on "Unemployment," which was continued at an adjourned meeting a week later, when Mr. L. H. BERENS was the opener. Mr. HEMMERDE, K.C., M.P., opened a discussion at the January meeting on "A Budget Tax on Land Values," and Mr. T. W. TOOVEY, C.C., at the April meeting, on "The Rural Districts and the Taxation of Land Values."

The Annual Henry George Commemoration Dinner was held on October 14th, 1908 (Mr. VERINDER's fiftieth birthday), and was attended by a larger number of members and friends than in any previous year.

The short visit paid to this country by Mr. LOUIS F. POST, of Chicago, Editor of THE PUBLIC, gave great pleasure to the many friends "on this side" who know and value his work for the cause. A meeting of welcome was arranged by the Manchester Branch, and Mr. POST was entertained at dinner both in London and Yorkshire by members of the League.

The following is a list of the Branches of the League, and of the local Leagues co-operating with it:—

- Yorkshire District: F. SKIRROW (Agent), 71, North Street, Keighley.
- Tyneside Branch: R. BROWN, 8, North Parade, Whitley Bay; JAS. VEITCH, 142, Brighton Grove, Newcastle-on-Tyne (Hon. Secs.)
- Manchester Branch: A. H. WELLER, Hon. Sec., 94, Sandy Lane, Chorlton-cum-Hardy.
- Liverpool League: WM. NOBLE, Hon. Sec., 339, Aigburth Road.
- Bolton League: WALLACE CARTER, Hon. Sec., 3, Ramwell Street.
- Warrington Branch: FRANK FOX, Hon. Sec., "Varuna," Victoria Road, Grappenhall, Cheshire.
- York (City) Branch: C. W. SORENSSEN, Hon. Sec., Earswick Hall, West Huntington, York.
- Midland League: CHAPMAN WRIGHT, Hon. Sec., 20, Cannon Street, Birmingham.
- Wolverhampton League: W. GRAHAM, Hon. Sec., 52, Queen Street.
- Shrewsbury Branch: H. COLIN CLARKE, Hon. Sec., 1, College Hill.
- Ile of Thanet Branch: CHAS. J. FELS, 94, High Street, Ramsgate; A. E. DARBY, "Eastcote," Broadstairs; S. R. ALLISON, "Kingsley," Godwin Road, Cliftonville, Hon. Secs.
- Portsmouth League: A. H. STOAKES, Hon. Sec., 54, Malin's Road, Mile End.
- Croydon Branch: J. C. DURANT, Hon. Sec., "Oakdene," St. Augustine's Avenue.

(The Societies whose names are printed in *italics* have been formed during the last twelve months.)

Requests for lectures to be delivered in the coming autumn are already reaching the London Office. The General Secretary, or the Secretary of the nearest Branch, will be glad to offer a competent speaker to any Society with which he may be put into touch, or to send a speaker into any district in England or Wales, where the necessary local arrangements can be made.

Newspapers of all shades of opinion are now giving much space to the discussion of the Land Question, which is recognised and treated as a subject of universal interest. Special thanks are due, among London papers, to the

DAILY CHRONICLE for its almost daily articles and cartoons during the past seven months (a selection of which has been printed in a telling pamphlet); to the DAILY NEWS for its insertion of Mr. OUTHWAITE's brilliant series of articles on the rural land question (also reprinted in pamphlet form); and to the MORNING LEADER, which printed a short series of articles by the President of the League.

The LAND VALUES PUBLICATION DEPARTMENT has been very active during the whole of the past year, and has brought out many new pamphlets and reprints. Several others are nearly ready for issue. A full list of the publications now available has just been printed, and may be had on application. Literature to the amount of over £300 has been sold from the League Office during the year. The sale of bound books shows some falling off, but there has been an increase in the demand for pamphlets and leaflets. In addition, an enormous number of pamphlets and leaflets (including about 30,000 copies of the DAILY CHRONICLE's "A Penny Tax on Land Values") have been carefully and gratuitously distributed. The demand for literature for propagandist uses is still increasing, and there is no better purpose for which additional funds can be provided and used.

The following resolutions have been adopted:—

"That this meeting welcomes the definite promise by the Prime Minister of a Bill during the present Session for the Reform of the Machinery of Valuation and for the Separate Valuation of Land in England and Wales; and urges the Government to pass the Bill through the House of Commons with the least possible delay, and not to accept from the House of Lords any amendments, either to the Scottish or English Bill, which will prevent the Valuation of Land from being universal, and uniform on a capital basis."—[Annual Meeting, July, 1908.]

"That this meeting urges the Government to make a substantial beginning with the Taxation of Land Values in the next Budget."—[Central Council, January 25, 1909.]

"That in the opinion of this meeting, it is essential that any scheme for the separate Valuation and Taxation of Land should apply to the Rural as well as to the Urban Districts."—[Central Council, April 26, 1909.]

"That this Executive notes with pleasure the pledge given by Mr. LLOYD GEORGE in his Budget Statement 'to provide machinery for a complete Valuation on a capital basis of the whole of the land in the United Kingdom,' and urges the Government to complete the Valuation with the utmost possible expedition, in order that it may be made the basis of a general and uniform tax on all Land Values, urban and rural, and of a reform of Local Taxation."—[Executive, May 3, 1909.]

The Labour Party has declared the League platform a "neutral" platform, and is co-operating in the efforts to obtain from Parliament, during the present Session, the legislative sanction for the complete Valuation of Land, which is the first step towards the Taxation of Land Values.

The history of our Question in PARLIAMENT during the past twelve months has been told fully in the columns of LAND VALUES, and of its special Parliamentary supplements. This monthly journal of the movement, now under the control of the "United Committee," has become more than ever indispensable to all who are interested in the Taxation of Land Values.

The Land Valuation Bill for Scotland (1908), as amended in Committee of the House of Lords, passed its Third Reading in that House on July 9th. The "amendments" made by the Lords had, as the League pointed out, defeated the purpose of the Bill; and no one was surprised when the Government refused to proceed further with it, and even, a little later (Oct. 14) announced that the English Valuation Bill, promised for the autumn, had also been abandoned. The President of the League thereupon promoted a Petition to the Government, asking them to deal with the question in their next Budget. This was signed by 250 Members of the House of Commons, and presented to the Prime Minister on Nov. 11th. The prayer of the Petition was supported by a great Conference in London, organised by the "United Committee," on

February 8th, and by resolutions passed at meetings all over the country.

On April 29th, the CHANCELLOR OF THE EXCHEQUER made his Budget Statement in the House of Commons. He proposed a small annual tax (one half-penny in the pound) on the value of "undeveloped land" and of "ungotten minerals," and a heavier tax on the future increment of land value, levied in the form of duties on land passing at death, or by sale or long lease. These proposals are, of course, far from satisfactory, even as a "beginning" towards the Taxation of Land Values. The PRIME MINISTER admits that they are not taxes "on land," or on land values, but "taxes on windfalls." But they will serve a useful purpose in this year's Budget as part of the "machinery" which Mr. LLOYD GEORGE is pledged to provide "for the complete valuation on a capital basis of the whole of the land in the United Kingdom." The views of the Executive on the detailed proposals of the Finance Bill have already been fully given in a Memorandum on the Land Clauses, prepared for them by Mr. VERINDER, and appearing in

LAND VALUES for July, 1909. The Budget has at least rendered our cause the supreme service of making the Taxation of Land Values the subject of universal discussion in Parliament and throughout the country. It is not the imposition of a "new burden" of £500,000 on some land values, here and there, and now and then, but the knowledge that the "complete valuation" of all land, apart from improvements, will lay the foundation for a just system of taxation and rating, and prepare the way for just social relationships, which excites the interest of friend and foe alike; which is drawing forth urgent appeals to the House of Lords to save land monopoly by throwing out the Land Clauses; which causes LORD ONSLOW to throw his bricklayers "out of work" by selling his estate for building purposes; and which turns the DUKE OF MARLBOROUGH'S thoughts to suicide, from which he is restrained only by fear of the Death Duties.

The present controversy imposes upon the League two urgent duties. First, to see to it that the Land Clauses are not *weakened* in any way that may imperil the completeness and accuracy of the valuation. All that can be done to this end is being done, and will be done. The League is taking an active part in organising the Hyde Park Demonstration (July 24th) against the attempts which are being made to weaken or destroy the Valuation Clauses. Secondly, to prepare the way for the *next step*—the step foreshadowed by Mr. URE'S Select Committee (1906), and in Mr. URE'S speeches ever since—viz., the adoption of the Valuation, when completed, as the Basis of Local Rating. If the small annual tax on undeveloped land and mineral rights has the effect of bringing land into use, it will only serve to emphasize the need of this next step; for it will then be apparent that local taxation is penalising the very improvements which the new Imperial taxes are imposed to promote. And it is to the exemption of agricultural improvements from rating that we must look for that encouragement to agricultural industry, which all parties profess to desire. The exemption of unused agricultural land from the undeveloped land duty, especially at a time when it is proposed to spend public money in agricultural "development," can only have the effect of improving the incomes of the agricultural land monopolists.

Confidently assured that the work done and the results achieved during the past year will commend themselves to the approval of the members the Executive earnestly appeals to all members of the League and friends of the cause for even heartier support and more generous financial help towards the greater tasks which lie before them in the near future.

[A Report of the Annual Meeting of the League will appear in the September number of LAND VALUES.]

GREAT LAND REFORM DEMONSTRATION IN HYDE PARK.

In order to ensure the success of this great Demonstration, held in Hyde Park on the 24th July, the United Committee co-operated with the Special Demonstration Committee composed of the chief Land Reform Societies and London District Political and Industrial organizations, with Mr. H. R. Taylor, J.P., as organiser, and Mr. Montague Fordham, of the Land Club Union, as corresponding secretary. In addition to the usual staff, the United Committee had the assistance of Mr. A. W. Madsen from Edinburgh, Mr. Ed. McHugh from Liverpool, and Mr. James Busby from Glasgow. Mr. Walter Isaac, J.P., of the West Islington Liberal and Radical Association, acted as organiser and adviser of the Committee, and deserves special credit for the success achieved. Everyone concerned put their whole energies into the work, day and night, for a fortnight. The Executive Committee met at Tothill Street, and great as the task was, it was accomplished with splendid results.

The Demonstration took the form of a procession of all the Progressive bodies of London and the Home Counties, which marched from the Victoria Embankment to Hyde Park, and culminated in a huge mass meeting in support of the Land Clauses of the Budget. Contingents were formed in every part of London, and even beyond London, and reached the Embankment to join the main procession during the hour preceding that fixed for the start of the march. Every shade of Progressive thought was represented, showing unanimity amongst all true reformers on the need for land reform. Amongst those represented were every Liberal and Radical Association in the London area, every Working Men's Club, almost every Trade Union, many of the Friendly Societies and Temperance bodies, the I.L.P., the Fabian Society, London Reform Union, Women's Liberal Federation, League of Young Liberals, Land Club Union, Land Law Reform Association. By 4 o'clock the Embankment presented a unique spectacle, brakes and motors, bearing supporters from distant parts, decorated with illuminated mottoes, men grouped under their respective trade union or contingent banners, and many of them holding aloft bannerets inscribed with mottoes, bands playing, and contingents arriving every minute. The scene was animated with colour. But underlying this holiday aspect there was a grim businesslike air about the whole affair, which showed a set purpose and determination to impress upon the Government the fact that land reform is necessary, and must be carried, and that there is strong support for those who will attack the present anomalies of land tenure and taxation.

At 4.30 p.m., Captain Baker, the Chief Marshal, headed the procession, and led the way up Northumberland Avenue, across Trafalgar Square, up Cockspur Street, Pall Mall, St. James's Street, and Piccadilly, and so to Hyde Park. The demonstrators everywhere met with encouraging receptions. To convey some idea of the size of the procession, it may be said that there were 70 contingents representing different districts. Arrived at Hyde Park, the demonstrators assembled around 12 platforms and were addressed by some 140 speakers.

The chairmen at the 12 platforms were: Mr. W. H. Dickinson, M.P., Mr. James Rowlands, M.P., Mr. C. W. Bowerman, M.P., Mr. J. C. Wedgwood, M.P., Mr. Keir Hardie, M.P., Dr. Clifford, Mr. Alfred Mond, M.P., Mr. Harry Gosling, L.C.C., Mr. N. W. Hubbard, J.P., Miss Florence Balgarnie, Captain the Hon. Fitzroy Hemphill, and Mr. Aneurin Williams.

The other speakers included Mr. E. H. Pickersgill, M.P., Mr. H. W. Carr-Gomm, M.P., the Rev. Silvester Horne, Father Hopkins, Mr. P. W. Wilson, M.P., Mr. E. G. Hemmerde, M.P., Mr. Stopford Brooke, M.P., Mr. G. A. Hardy, M.P., Mr. H. Y. Stanger, M.P., Mr. Philip Morrell, M.P., Mr. Charles Roberts, M.P., Mr. W. P. Byles, M.P., Mr. G. H. Roberts, M.P., Mr. T. F. Richards, M.P., Mr. J. R. Seddon, M.P., Mr. J. W. Cleland, M.P., Mr. B. S. Straus, M.P., Mr. A. H. Scott, M.P., Mr. W. C. Steadman, M.P., Mr. E. J. Horniman, M.P., Sir John Benn, M.P., Mr. Joseph Fels, Alderman Raffan, Mr. R. L. Outhwaite, Mr. Edward McHugh, Mr. J. H. McGuigan, Mr. Frederick Verinder, and Mr. Fred Skirrow.

The most gratifying features of the whole demonstration were the sympathetic demeanour of the spectators along the route of march, and the earnest way in which the audiences listened to the speeches and their intelligent appreciation of the various points.

At 7.15, on the sounding of a bugle, the following resolution

was simultaneously put from the 12 platforms, and carried amid great enthusiasm:—

"That this meeting heartily welcomes the important provisions contained in the Budget for taxing monopolies and socially-created wealth, and particularly for securing a complete valuation of all land in the United Kingdom, holding this to be essential to any policy of land and social reform. It further hopes that the Government will firmly resist any mutilation of their proposals dictated by selfish interests, and will seek an early opportunity for so extending them as to secure the best use of the land, which must result in increased employment, better housing for the people, and greater prosperity for our national industries.

"That a deputation consisting of the chairmen, speakers, and Organising Committee wait upon the Prime Minister and Chancellor of the Exchequer to present this resolution."

To celebrate the success of the Demonstration, the United Committee organised a trip up the River on the Sunday afternoon following. The guests embarked on board the steam launch "Royal Thames" at Richmond Pier, at 2 p.m., and proceeded up the River for a considerable way, returning to Richmond at 9 p.m. Tea and other refreshments were served on board, and the party was photographed on the bank of the River by Mr. D. M. Cuthbertson. Those present were:—Mr. and Mrs. Josiah C. Wedgwood and family, Mr. and Mrs. Skirrow, Mr. and Miss McHugh, Mr. and Mrs. Crilly and family, Mr. and Mrs. Berens, Mr., Miss Edith, and Miss Rose Verinder, Mr. and Mrs. Chomley and family, Mr. and Mrs. Starnes, Mr. Walter and Master Fred Isaac, Mr. A. W. Madsen, Mr. J. E. Madsen, Mr. M. H. W. Madsen, Mr. Rebbeck of Australia, Dr. Braun of Hungary, Alderman Wilson Raffan, Mr. James Busby, Mr. D. M. Cuthbertson, Mr. William Munn, Mr. W. E. Phelps, Mr. W. E. Brunning, Mr. E. Harvey, Mr. and Miss McCabe, Mr. Powell, Mr. Jones, Mr. Crabtree, Mr. Greenwood, Mr. Batty, Mr. G. B. Orr, Mr. Judd, and Mr. John Paul.

All present agreed that it was a most enjoyable trip and heartily congratulated themselves and all concerned on the signal success of the Hyde Park Demonstration the previous day.

COLONIAL AND FOREIGN NEWS.

NORTHERN NIGERIA.

LAND TENURE AND TAXATION.

On July 9th, Sir Percy Girouard, ex-Governor of Northern Nigeria, West Africa, was entertained to a farewell dinner on leaving this post to take up the position of Governor and Commander-in-Chief of the East Africa Protectorate. Mr. E. A. Speed (Chief Justice of Northern Nigeria) presided, and in proposing Sir Percy Girouard's health, and referring to his services in Nigeria, made special mention of the system of land tenure he had adopted. By studying the native law on the subject, he had formulated a system of land tenure which, while it preserved to the great hereditary chiefs their ancient seigniorial rights, established in beneficial ownership the tillers of the soil, and had, in addition, provided a source of revenue for the Protectorate which in the fulness of time would enable the Government to dispense with most, if not all, other forms of taxation.

In his reply Sir Percy Girouard said that with regard to the land tenure in Northern Nigeria, it had been based primarily on old native laws and customs and with a desire to accord fair treatment to those commercial undertakings which desired to develop the country on reasonable lines. He was hopeful that this policy would meet with the approval of the home authorities. If it did, he felt sure they would see great benefits from it. It was merely a change from a communal system of tenure, such as was prevalent in most parts of Africa, to a national system of tenure, which provided for the due expansion of the people and did not allow for the personal greed of anyone. He was hopeful that under such a system revenue would grow in Northern Nigeria to such an extent as would allow of the practical exclusion of all other forms of taxation. It had never been the object of himself or of his predecessor, Sir Frederick Lugard, to obtain revenues which were not legitimately due both to the native Governments and to the Central Government by the peoples whose rights and interests they felt themselves bound to look after. They regarded themselves, whether Governors, Administrators, or Residents, as trustees for the natives, and he believed that that ideal had been faithfully carried out.

These statements with regard to the repeal of all taxes except the one on land values were received with applause by the city men present.

THE LAND QUESTION IN VICTORIA.

In opening the Victorian Parliament on June 30th Sir Thomas Gibson Carmichael, the Governor, stated among other things that his advisers had recognised the urgency for effecting a fundamental alteration in the incidence of land taxation, and a Bill would be introduced to encourage the settlement and cultivation of arable lands. While providing for the approaching shortage in revenue due to the expiration of the financial sections of the Commonwealth Constitution, the Bill would embody the taxation of unimproved land values.

HUDSON BAY POLICY IN CANADA.

THE STATIST of June 26th, in an article on the Hudson Bay Company, gives some important information regarding their land operations. "In view," it says, "of the increasing demand for land that became manifest, the directors adopted a policy of not unduly pressing the sales, judging it wiser to hold out for higher prices. That such a policy has been amply justified will be realised on referring to the average prices secured during the past three years."

The acreage of farm land sold during the last twelve years, and the price per acre, are given in the following table:—

	Ares.	Dollars.
1909	25,449	11-34
1908	21,214	12-60
1907	140,089	9-78
1906	226,197	7-12
1905	114,298	6-17
1904	180,414	6-15
1903	368,678	5-66
1902	196,844	5-08
1901	71,703	4-90
1900	64,598	4-98
1899	61,546	4-88
1898	37,923	4-85

After dealing with the trade in furs and other commodities, the report concludes:—

"It is in another direction that the main profits are to be looked for, and that is in the sales of land. In this direction, with the opening up of the country by the extension of railway systems, and the steady and growing immigration into the country, there is no doubt that the demand for land will proceed on an even greater scale in the future than it has done in the past. Moreover, the greater demand that will be manifested will naturally result in a steady increase in the price."

In 1908 the Company declared a dividend of 42½ per cent.; this year it is 30 per cent. Canada requires the Taxation of Land Values as well as Great Britain.

Bridget's Ultimatum.

Mistress—"Well, Bridget! How are you this morning?"

Bridget—"Able to sit up and give notice, mum, if you don't give me Fels-Naptha to work with."

Anty Drudge (aside)—"Bridget is a good, sensible girl, with a mind of her own."

Do you do your family washing the Fels-Naptha way?

Oh!—You don't think clothes can be cleaned without boiling, unless injurious chemicals are used! Well, you're wrong, all wrong.

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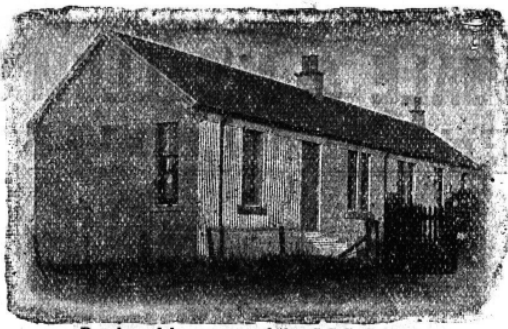
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