

UNITED COMMITTEE FOR THE
TAXATION OF LAND VALUES

REPORT 1936

ON THE WORK CARRIED ON BY

The United Committee for the
Taxation of Land Values, Ltd.

The Henry George Foundation of
Great Britain

The International Union for Land
Value Taxation and Free Trade

The Henry George School of Social
Science, Great Britain and Ireland

Land & Liberty, Monthly Journal

94 PETTY FRANCE, LONDON, S.W.1

Telephone : Whitehall 6008 Telegrams : Eulav, Sowest, London

6578

From Village to City

Take some hard-headed business man, who has no theories, but knows how to make money. Say to him: 'Here is a little village; in ten years it will be a great city—in ten years the railroad will have taken the place of the stage-coach, the electric light of the candle; it will abound with all the machinery and improvements that so enormously multiply the effective power of labour. Will, in ten years, interest be any higher?'

He will tell you, 'No!'

'Will the wages of common labour be any higher; will it be easier for a man who has nothing but his labour to make an independent living?'

He will tell you, 'No; the wages of common labour will not be any higher; on the contrary, all the chances are that they will be lower; it will not be easier for the mere labourer to make an independent living; the chances are that it will be harder.'

'What, then, will be higher?'

'Rent; the value of land. Go, get yourself a piece of ground, and hold possession.'

And if under such circumstances you take his advice, you need do nothing more. You may sit down and smoke your pipe; you may lie around like the lazzaroni of Naples or the leperos of Mexico; you may go up in a balloon, or down a hole in the ground; and without doing one stroke of work, without adding one iota to the wealth of the community, in ten years you will be rich! In the new city you may have a luxurious mansion; but among its public buildings will be an almshouse. . . .

As land is necessary to the exertion of labour in the production of wealth, to command the land which is neces-

sary to labour is to command all the fruits of labour save enough to enable labour to exist. This simple truth, in its application to social and political problems, is hid from the great masses of men partly by its very simplicity, and in greater part by widespread fallacies and erroneous habits of thought which lead them to look in every direction but the right one for an explanation of the evils which oppress and threaten the civilized world.

And behind these elaborate fallacies and misleading theories is an active, energetic power, a power that in every country, be its political forms what they may, writes laws and moulds thought—the power of a vast and dominant pecuniary interest.

* * *

Professor A. Einstein says of the Author of the foregoing passage: '*I have read his great book and really learned a great deal from it. Men like him are rare, unfortunately. One cannot imagine a more beautiful combination of intellectual keenness, artistic form and fervent love of justice. The spreading of these works is a really deserving cause, for our generation especially has many and important things to learn from him.*'

The author is Henry George and the book is 'Progress and Poverty: An inquiry into the cause of industrial depressions and of increase of want with increase of wealth.' The new edition of which, bound in red cloth, 406 pages, is on sale at one shilling, or by post 1s. 3d. from the publishers, Henry George Foundation, 96-98, Petty France, London, S.W.1. Enquire also for other 1s. titles and full list of publications dealing with social and economic subjects.

Specimen of advertisements occupying whole column length that have appeared in a number of literary weekly journals.

REPORT FOR THE YEAR 1936

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES has in its publications department a very important branch of its work. This was given exceptional support and stimulus when in 1929 the late Louis P. Jacobs established the Henry George Foundation of Great Britain, appointing the Committee as trustees.

Publications

During the year 1936 books and pamphlets were sold to the number of 30,830.

New productions in 1936 and books being made ready for publication early in 1937 included: *Land Value Rating, Theory and Practice* (2s. 6d.) by F. C. R. Douglas; *The True National Dividend* (3d.) by W. R. Lester; new edition of *A Great Iniquity* (3d.) by Leo Tolstoy; new edition of *Progress and Poverty* (1s.) making 38,000 issued by the Foundation since 1929; new edition of *A Perplexed Philosopher* (2s.) by Henry George; a new work *Social Science Manual* (1s.) by F. C. R. Douglas; and reprints of various penny pamphlets.

With these additions, the total number of books and pamphlets published since 1929 number 328,000, namely:—

Books by Henry George— <i>Progress and Poverty, Social Problems, Protection or Free Trade, Condition of Labour, Science or Political Economy, A Perplexed Philosopher, Gems from Henry George</i>	109,000
Addresses of Henry George—Eight titles published as penny pamphlets	71,000
Books by other authors—Five titles priced at 1s. or more	13,000
Booklets and pamphlets by various authors—Sixteen titles, priced at 6d., 3d. and 1d. ...	135,000
	328,000

Of these publications, 227,900 have been sold including 74,820 copies of books by Henry George. Considerable trade

is also done in books and pamphlets published by other agencies, and carrying these in stock the Foundation offers to the student of the land values and free trade movement a list of literature which includes more than sixty titles.

Education by Advertisement

A large part of the Foundation fund is expended on advertising the literature and in a manner that at the same time teaches the general reader some useful lesson, making propaganda for the principle and policy. The text of some of these advertisements appears on other pages of this Report. For two campaigns each extending over six weeks (the advertisements numbering nearly 2,000,000) column spaces were taken in prominent weekly journals such as the *Listener*, the *Spectator*, the *New Statesman and Nation*, *Time and Tide*, the *British Weekly*, the *Christian World*, *John O'London's Weekly*, *Public Opinion*, etc., and in several monthly journals. These advertisements had the appearance of contributed articles but were in fact selected passages from *Progress and Poverty* set under topical titles like—Access to Raw Materials—The Call of Liberty—1066 and All That—The World To-day—The Search for Security—Over-production?—Ability to Pay—To Whom does it Belong?—From Village to City—Making Room. Any one who knows *Progress and Poverty* can judge how appropriate and instructive are the passages that can be chosen to suit the subjects indicated by these titles, giving demonstration that the book is most truly up to date in its analysis of the social problem and in its discovery of the positive remedy.

Examples of shorter advertisements with offer of other books are those placed in the new year on the leading article pages of three London and four English provincial daily papers—the *Daily Herald*, the *Star*, the *News Chronicle*, the *Birmingham Gazette*, the *Yorkshire Observer*, the *Nottingham Journal* and the *Northern Echo*. There were twenty-three insertions and the total circulation of these papers is about 5,000,000. Other methods of publicity include a continuous postal campaign by the issue of circulars to recommended lists of addresses with a pamphlet enclosed or calling attention to some new publication. Thus within the limit of the sum that can be afforded for advertising, the Foundation contributes to the education

HENRY GEORGE FOUNDATION

of public opinion. The ideas are spread and the sentiment in favour of them is strengthened, which is the function of all good propaganda tested if only by its educational value. The particular and direct result is the considerable sale of literature enlisting new adherents and the many who are now actively and effectively engaged in promoting this cause.

Henry George Foundation

The endowment creating the Foundation was £10,000, with instruction that this fund, capital and interest, was to be spread over ten years and spent in that time *solely* upon publishing, advertising and circulating the works of Henry George and kindred literature offered for sale. It enabled the Committee to organize and develop a large undertaking and with the results that have been stated.

The motive for creating the Foundation was "the conviction that the principles expounded by Henry George offer the only true basis of Economic Freedom and Social Justice and that their application will remove involuntary poverty, promote industrial and international peace, make all other reforms easier of accomplishment, and generally contribute to the welfare of mankind." The Founder animated by the hope that others would be led to follow his example so framed the trust as to facilitate its further endowment by legacies or donations given for a like purpose. Having regard to the fact that there remain but two years for the resources of the present fund (it being expended as the trust deed directs), we look forward to the moment when it will be necessary to approach supporters who, recognizing the importance of the Foundation's work, can join in ensuring its continuance: and welcome will be the present gift anticipating that appeal for re-endowment.

International Union

Ever since it was formed in 1907 the United Committee has sedulously cultivated in correspondence and through the monthly journal the co-operation of individuals and associations in many countries and its offices have become the centre of a recognized world movement. A natural evolution of this work was the establishment, at the Third International Conference in Copenhagen, 1926, of the International

Union for Land Value Taxation and Free Trade. This has its headquarters at 94 Petty France, where it has the advantage of the office facilities and staff services provided by the Committee;—and of course it is reasonable and right that its revenue should be adequate to bear a proper proportion of the office expenses. Cordially we invite everyone in whatever country to join, commending the Union as the only world association existing to make common effort for removing the *economic* causes of war, resting as these causes do in the unjust distribution of wealth and opportunity.

The Union convened the Fourth International Conference in Edinburgh, 1929, and conspicuous in its continual activity was the representation it made to the League of Nations Conferences in Geneva, 1927, and London, 1933, its Memorandum, *The Economic Causes of War and of Industrial Depression* addressed to the former having been widely circulated in translations into fourteen languages.

Fifth International Conference

Difficulties of the times delayed the holding of the Fifth International Conference until 1936, but the delay was largely compensated by the outstanding success of that event. The Conference took place September 1st to 5th in the Caxton Hall, Westminster, London. It had the support of 428 enrolled members from twenty-seven countries, although by no means all could be present from such distant parts. The attendance was, however, representative and influential, particularly at the sessions dealing with the subject of land value taxation in practice, where those present included 100 delegates appointed by the Councils of 55 British Boroughs and Towns. This official recognition by the municipalities and the part their spokesmen took in the discussion lent particular importance to the proceedings.

The dominant note was that struck on the opening day by the President, the Hon. Charles O'Connor Hennessy in his Address entitled *This Discontented World—Freedom the Way to Peace and Prosperity*, and the Conference settled down to consider the economic causes of war and industrial depression. The main titles of the subjects discussed at other sessions, led like the first by the speakers who submitted many able papers, indicate the scope and purpose of these meetings.

On the second day, "Land Value Taxation in Practice," as already referred to, and in the evening "The Land Question in Industry and Agriculture"; on the third day "The State and the Individual"; and on the fourth day "Progress and Prospects in Various Countries" and "How to Advance the objects of the Conference" by educational and political activity, were the subjects of discussion. The International Union held general meeting of its members at one of the sessions, and at another the Conference held social gathering to commemorate the life and work of Henry George. That is but the barest outline of the programme, and many pages would be required for a detailed description of its fulfilment, which is here impossible. The report is contained in the October issue of *Land and Liberty*, of which an extra quantity was printed to be available for subsequent distribution.

Discussion was greatly facilitated by the printing and circulation beforehand of the papers submitted. The published set made altogether twenty-six and if this enterprise put a heavy strain on the funds of the Union, it was abundantly justified in the wide press notice that the Conference received. The printed material was used generously by editors and reporters in a publicity that embraced most of the large daily papers in the country, and continued from day to day. The cuttings when counted filled a space that could not have been bought for less than several thousand pounds. It was all propaganda of decided value; and it was testimony to the spread of the sentiment in favour of the general principle and policy, for the Press takes no notice of subjects which it thinks have no interest for the public or are not of national importance. In Great Britain, at any rate, as the result of long and persistent advocacy, progress has to be registered in so much popular understanding and approval, which despite the disappointments of defeated legislation will assuredly assert itself again. The proviso only is that the agitation be maintained.

At the business session of the Conference after adoption of the declaratory resolution it was decided that a committee be formed to make arrangements for an appropriate international observation in the year 1939 of the 100th anniversary of the birth of Henry George. Honour was paid to the memory of Executive members whom the Union had lost since the last Conference—John Paul, Louis P. Jacobs, Sir Edgar Harper,

Antonio Albendin of Spain, D. de Clercq of Holland and W. H. Renwick of Australia.

Officers of the Union were elected for the ensuing term, that is, till the holding of the next Conference, the date and place of which were left for the decision of the Executive. At the election Mr Hennessy, President since the Union was formed, intimated that because of his advancing years, although without abating his desire to assist and participate in the work, he wished not to be re-nominated. By unanimous vote Mr Bue Björner of Denmark was elected the new President.

It is fitting that a representative gathering of his friends were able to assure Charles O'Connor Hennessy of the admiration and respect in which he was held. Only a few weeks afterwards, having returned to his home in New York, he fell suddenly ill and he died on 19th October. Tributes came without stint from many countries and from his associates in the wider circles where he had manfully played his part. Happy that there had been opportunity to say "Well done thou good and faithful servant" to his living self, we, his immediate colleagues, remember in gratitude his devotion to the cause he had espoused bringing to it an inspiration derived from personal friendship with Henry George.

If, then, successive generations of men cannot have their fractional share of the actual soil (including mines, etc.) how can the division of the advantages of the natural earth be effected? By the division of its annual value or rent; that is, by making the rent of the soil the common property of the nation. That is (as the taxation is the common property of the State), by taking the whole of the taxes out of the rents of the soil, and thereby abolishing all other kinds of taxation whatever. And thus all industry would be absolutely emancipated from every burden.—PATRICK EDWARD DOVE, *Theory of Human Progression* (1850), Chap. III, Sec. 3.

"After this empire of right and reason is thus established, it will stand for ever. Force and corruption attempting its downfall shall equally be baffled, and all other nations, struck with wonder and admiration at its happiness and stability, shall follow the example; and thus the whole earth shall at last be happy and live like brethren."—THOMAS SPENCE, *Lecture at the Philosophical Society in Newcastle, 1775.*

The London County Council and Land Values

A powerful lead was given to the municipal demand for land value rating, in recent years supported by some 230 British local authorities, when the London County Council at its meeting on the 14th July, 1936, adopted a report by its Finance Committee on the Rating of Site Values with recommendation as follows :—

That the Council is of opinion that the present system is inequitable in its incidence, that site value is a subject peculiarly suited to local taxation by reason of its arising from community influences including local expenditure and that it is accordingly desirable that the present burden of local expenditure should be transferred either wholly or in part from rates to a rate on site values.

That H.M. Government be informed of the opinion expressed in the foregoing resolution and be urged to introduce legislation at an early date to empower local authorities to levy a rate on site values.

Enquiry into the matter had been undertaken by instruction given to the Finance Committee on 16th October, 1934, in the resolution moved by Councillor F. C. R. Douglas and seconded by Councillor C. W. Gibson. The Report, signed by Mr Charles Latham, the Chairman of the Committee, occupies 28 quarto pages. It is a public document of first-class importance which will inevitably be referred to in all future discussions of the reform of local taxation. Beginning with an examination of the foundation and development of the English rating system a description follows of changes in recent years with the main result of exempting agricultural land "the benefit of which goes in the long run to the landowner in the shape of increased rent or higher prices for land." It reviews the objections to the present system, gives an account of the various attempts made by Parliament to deal with the question of land values and taxation, sets forth the merits of land value rating and concludes with the recommendation that is quoted above.

The Appendix to the Report gives a picture of the experience of the London County Council in its efforts to acquire land for public purposes by presenting 157 representative cases showing the purchase price and the rateable value at the time of purchase. In twenty of these cases the land had not been

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assessed at all—it was entered in the rate books as of no rateable value, yet the total purchase price was £80,135. The Report gives a summary of other cases, thus :—

In nine purchases of lands for parks the total purchase price was £107,868. The same land had been assessed for rates at an annual value of £988 so that the purchase price was 109 times the rateable value.

In eight purchases of land for cottage housing estates the purchase price was £932,908. The land had previously been assessed at an annual value of £7,391 making the purchase price 126 times the rateable value.

“ In our opinion,” the Finance Committee stated, “ site value is pre-eminently a subject for local taxation, as it arises from community causes. It is the measure of the commercial, social and industrial advantages attaching to a site which arise from the existence of the community and community services provided out of the public purse. It is a value which has not occasioned any cost of production to the owner, and consequently the rating of site values is, in effect, a means of securing to the public a value which it has itself created.”

This Report has made a profound impression in municipal circles, as it did at our International Conference, the more especially there as the members were able to compliment Mr Charles Latham in person when he presided at one of its sessions.

But the London County Council has petitioned the Government in vain. Reply has been given that there will be no facilities for the legislation recommended by a body so influential even as the L.C.C. The curt refusal need however cause no surprise, for the present British Government makes no pretence that it will do anything to undermine the land monopoly—on the contrary. It is successor and kin to the Government that repealed the provisions of the Finance Act 1931 for the Land Value Tax and Land Valuation which by this time would have been ready for use in far-reaching reforms both as to national and local taxation. A crisis intervened which was well exploited to throw progressive forces into disorder, provoking policies that lead to war instead of away from it, the inevitable result when the people surrender Parliament to the control of representatives of the vested interests and of those who toil not nor spin.

The Municipal Demand

The opportunities, however, of making opinion for the Land Value Policy in the municipal field are never wanting, and the Committee has taken advantage of them as effectively as its means have permitted. The ratepayer knows where the shoe pinches in the burden of high rates levied on house and structure; and the obvious relation between high rents and land withheld from use at exorbitant prices is not difficult to show him. It is out of propaganda of this kind that representative bodies like the London County Council are moved to bring pressure upon Parliament for amendment of the law. A certain and direct result of the distribution (of many thousands of copies and often at the request of Local Authorities themselves) of pamphlets such as *Cities Held to Ransom* and the Memorandum on *Methods of Local Taxation*, is again action like that taken by Cardiff, which, as we reported last year, called a Welsh Municipal Conference of Welsh Local Authorities and its resolutions have since been endorsed by 155 English and Welsh local authorities. The question is debated successfully or unsuccessfully as it may be, but the thing is to provoke discussion, to secure this platform, and let the press reports ventilate the subject in public. Apart from the bodies that have endorsed the Cardiff resolutions, Bermondsey and Portsmouth passed resolutions in 1936, and the Bray (Ireland) Council, coming near to the clear rating of land values and exemption of buildings, resolved in favour of "raising town and poor rates upon ground rents and unoccupied sites," while asking the Minister to appoint a Commission to go into the question of levying rates on the basis of unimproved site values instead of the present method of valuation. The first part of this resolution was endorsed by the Irish Association of Municipal Authorities, meeting on 4th August, and the second part was referred to its executive for examination and report. One can only refer in passing to the amount of correspondence that devolves upon the Committee in providing facts and arguments to the councillors and others interested in this agitation, together with much special information of a practical nature relating to the operation of the policy in other countries. Most helpful are the independent efforts of co-workers who buy the literature in considerable quantity and circulate it at their own expense to local councillors, one

colleague in particular covering county by county, posting to the names taken from the municipal directories. The standard text-book on the subject is Mr Douglas's *Land Value Rating*, published at 2s. 6d., at the instance of the Henry George Foundation, by Messrs Hogarth, which has come at the right time to aid in the general debate.

Henry George School of Social Science

A promising outcome of the International Conference was the institution of British and Danish Schools for the systematic teaching of fundamental economic principles by the method and with the equipment successfully used by the Henry George School of Social Science in America. The story of the rapid growth of the School within the three years since it was founded by the late Oscar Geiger in New York was told impressively in the paper presented by Mr Lancaster Greene, one of the School's trustees, who had come to the Conference specially to speak for it. His supporters, enthusiastic for this development and its future possibilities, were Mrs Anna George de Mille, the President of American Board of Trustees, and Miss Helen Denbigh, also of New York. They had a receptive audience and while similar schools in other countries represented by delegates at the Conference are as yet an aspiration, action was taken at once to establish the Danish and British Schools. The latter was formed at a meeting called immediately after the Conference. A temporary committee was appointed to make arrangements for organizing classes and for electing a permanent Board of Governors, and the School was well started with a generous grant of £250 from the English League for the Taxation of Land Values. In December the new Board of Governors was elected by the societies in the Henry George movement responding to the invitation of the temporary committee, to whom is due the credit of thus seeing the School through the initiatory stages to full establishment. The Board of Governors asked and received the facilities of the United Committee's offices to be their headquarters, and they appointed Mr F. C. R. Douglas honorary secretary. In the period since September and into the new year, twenty-four classes have been held, the centres including London, Liverpool, Birkenhead, Manchester, Stockport, Halifax, Keighley, Penistone, Codnor, Glasgow and St. Andrews.

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Economic classes and study circles have been a feature of the work of the Leagues and the United Committee for many years, but with the School now established as an institution in itself and *exclusively* to advance this educational teaching, it is work which has a new impetus and can be extended over a far wider field than hitherto, not only in regular classes, but also in the correspondence course which the School offers. Moreover, it is the new and admirable method adopted by the School which helps so effectually, the discussion by questions and answers eliminating formal lectures, and the use of the Manual for teachers: all making the classes of absorbing interest because the members, guided by the teacher with the Manual to help him, really instruct themselves. The School commends itself to the support of all who realize the vital importance of a widely based and fundamental understanding of the "correct thought that must precede correct action," and are determined that it shall prevail.

"Land & Liberty"

A chief undertaking of the United Committee is to maintain the regular monthly publication of *Land & Liberty*. The journal was established in 1894 and was issued from the offices of the Scottish League for the Taxation of Land Values until 1907 when the United Committee was formed. It was edited from its commencement by John Paul who passed on his charge in April, 1933. The service it renders is we believe appreciated by the advocates of Land Value Taxation and Free Trade at home and abroad. It is a service deserving recognition also by the fact that inevitably the costs of publication exceed the income obtainable only from subscriptions and sales at the rate of 2d. per copy at which the journal is sold. The case is similar to that of most journals devoted to reform causes, which to perform their function well must have supplementary revenue. Last year, explaining how the *Land & Liberty* Sustentation Fund was assisting in this connection, we were able to invite subscriptions to a "pound for pound" contribution offered to this fund by an Australian donor as a memorial to John Paul. A gratifying response enabled the United Committee to close its 1936 accounts without a deficit. We have no expectations of such special support in 1937 and we must rely therefore on more general support for attaining the required revenue. To those who can give in sums small

and large, the exhortation comes by challenge from a most interested and authoritative quarter.

A Challenge and the Reply

In its Annual Report for 1935, the Land Union, the national organization "to protect the interests of owners and other investors in agricultural land and real property generally" paid this compliment and uttered this warning :—

A campaign to bring about a change in the methods for assessing to rates land and house property is being waged with great intensity. The enthusiastic supporters of this campaign argue with much vehemence, and with an airy disregard of the true position, that if rates were levied only upon "sites," great benefit would accrue to those who occupy buildings, for they would be relieved from the present burden of rates at the expense of the landlord. . . .

We warn our readers that the real object of this campaign, which is rather cleverly disguised, is another attempt to carry into law the policy of Mr Henry George, and we make no apology for again calling attention to that policy and what, briefly stated, it means. . . . We appeal to all owners and investors in land, whether built on or not, to support the Land Union, and they may rest assured that the Council will take whatever steps may be possible to prevent any such change in the present system of rating, which must act in a very detrimental manner to one of the finest securities in this country upon which capital is advanced.

And in its review of the events of 1936 the *Land Union Journal* had this to say :—

The last year is memorable for a strenuous revival of the proposal to assess local rates in part at least on site values. While no doubt the movement is fathered by the disciples of Henry George, many local authorities have become sponsors of the scheme, and in July the London County Council adopted a recommendation of their Finance Committee condemning the present system and urging His Majesty's Government to introduce legislation at an early date to empower local authorities to levy a rate on site values.

This candid recognition of the effectiveness of the campaign conducted by the land values movement, of the literature published and circulated, and of the advice and information given, is surely significant.

A CHALLENGE AND THE REPLY

Not our puny equipment, which we could not hope to match against the unlimited financial resources of the landed interest, has succeeded thus far. Rather it is the power of truth allowed expression in the company of error. Let the Land Union provide its briefs for the spokesmen of the existing order. But let us also have adequate chance to state our case and make it known. The public will judge.

Funds are urgently needed for the maintenance of the activities described in this Report. Remittances may be made payable to Mr W. R. Lester, as Hon. Treasurer. Where donors desire to earmark their contributions for the benefit of any particular organization or purpose, their donations will be allocated according to such instructions.

For the Executive of the United Committee:

W. R. LESTER, <i>Hon. Treasurer.</i>	A. W. MADSEN, <i>Secretary.</i>
C. E. CROMPTON, <i>Joint Hon. Treasurer.</i>	F. C. R. DOUGLAS, <i>Assistant Secretary.</i>

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, LTD.
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1936

	<i>Expenditure.</i>	<i>Revenue.</i>	
	£ s. d.	£ s. d.	£ s. d.
<i>Land & Liberty</i> Printing	422 5 2	...	...
Editorial services	310 0 0	...	...
Office rent, cleaning, etc., <i>net</i> , after deducting charge (£50) to Henry George Foundation and contribution (£15) by International Union	732 5 2	...	1,120 11 7
Salaries of secretaries and staff, <i>net</i> , after deducting editorial services as above, and clerical services charged (£200) to Henry George Foundation and contribution (£23 19s. 10d.) by Int. Union	349 2 4	...	181 9 11
Miscellaneous office expenses—postages and stationery, newspapers, official publications, equipment, audit, etc.	507 6 3	...	109 16 11
General Propaganda, Meetings, etc.	293 2 3	...	(a) 315 8 4
BALANCE being accumulated Surplus carried to Balance Sheet	271 1 8	...	(b) 401 15 10
	28 15 2	...	12 2
	£2,181 12 10	...	1 5
		...	2,129 16 2

(a) In addition £213 was contributed in 1935 and included in the accounts of that year.
 (b) Equivalent to £500 Australian.

BALANCE SHEET ON 31ST DECEMBER, 1936

	<i>£</i>	<i>s.</i>	<i>d.</i>
Creditors for printing, stationery, etc.	293	12	8
Surplus to carry to 1937	28	15	2
	£322	7	10
Cash at Bankers ... ..	...	...	...
Debtors, viz. :—	...	...	...
International Union for Land Value Taxation and Free Trade	80	8	3
Sundry for <i>Land & Liberty</i> supplied and various outlays	117	4	8
	£322	7	10

Auditors' Report to the Members of the United Committee for the Taxation of Land Values Ltd.

We report that we have examined the above Balance Sheet dated 31st December, 1936, with the books of the United Committee for the Taxation of Land Values Ltd. and have obtained all the information and explanations we have required. In our opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Association's affairs according to the best of our information and the explanations given to us and as shown by the books of the Association.

7, Union Court,
 Old Broad Street, London, E.C.2.

Buttton, Stevens & Witty, Incorporated Accountants, Auditors.

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES Ltd.

The Objects of the United Committee are as stated in its constitution : *To promote economic freedom and social justice by publishing, advocating and maintaining the principles and policy of Land Value Taxation and Free Trade as expounded by Henry George.*

The Committee was formed in March, 1907, by a number of persons prominently associated with the existing Leagues for the Taxation of Land Values. It came into being to make the most of the developing situation in the Parliamentary and Municipal sphere and to organize from a central office the campaign work through the country, stimulating new effort, conducting a press and information bureau, undertaking the provision of books, pamphlets and other literature, and strengthening as far as its funds could the activities of the Leagues and agencies engaged in promoting a common policy.

The Committee publishes the monthly journal *Land & Liberty*. It is the trustee of the Henry George Foundation of Great Britain and for this and like purposes was incorporated in January, 1929. It was deemed advisable in view of new developments and increased responsibilities to give the Committee a definite legal status by which it would be empowered to administer legacies and bequests and be able with added security to appeal for the financial support necessary to maintain and extend the scope of its operations. The form of the incorporation is in accordance with the statute rules applying to associations not organized for profit, namely as a company limited by guarantee and not having a share capital, and as such the Committee was registered at Somerset House.

The Committee is a purely non-party educational association, making opinion with the aid of the voluntary contributions and the co-operation of those who "seeing the vice and misery that spring from the unequal distribution of wealth feel the possibility of a higher social state and would strive for its attainment."

Hon. Treasurers : W. R. Lester and C. E. Crompton.

Secretaries : A. W. Madsen and F. C. R. Douglas.

94 PETTY FRANCE, LONDON, S.W.1

THE INTERNATIONAL UNION FOR LAND VALUE TAXATION AND FREE TRADE
GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1936

	<i>Expenditure.</i>	<i>Revenue.</i>	
	£ s. d.	£ s. d.	£ s. d.
Publication Costs	51 13 0		3 2 11
Contribution to Office Rent	15 0 0		
<i>Land & Liberty</i> supplied to members	4 10 0		
Clerical Services	23 19 10		146 8 0
Postages, telegrams, telephone, Auditors' fee and sundries	53 16 6		10 0 0
Secretarial Salaries	...		
TOTAL EXPENDITURE IN 1936	148 19 4		
BALANCE being accumulated Surplus carried to Balance Sheet ...	10 12 4		
	£159 11 8		£159 11 8

INTERNATIONAL CONFERENCE 1936 ACCOUNT

	<i>Expenditure.</i>	<i>Revenue.</i>	
	£ s. d.	£ s. d.	£ s. d.
Publication of Conference Papers and other printing	217 19 0		214 11 2
Postages, circulars, stationery and general Office expenses	129 13 8		92 8 3
Hire of Caxton Hall, etc.	62 15 6		192 1 6
Special Clerical Assistance	106 10 9		
Travelling and other expenses including Publications bought	69 3 0		499 0 11
Services of United Committee establishment and Staff	...		87 1 0
	£586 1 11		£586 1 11

BALANCE SHEET ON 31ST DECEMBER, 1936

	<i>Expenditure.</i>	<i>Revenue.</i>	
	£ s. d.	£ s. d.	£ s. d.
Creditors, viz.:-			
United Committee for the Taxation of Land Values, Ltd. ...	80 8 3		3 19 7
	£80 8 3		£ 87 1 0
			10 12 4
			76 8 8
			£30 8 3

We have examined the books and vouchers of the International Union for Land Value Taxation and Free Trade for the year ended 31st December, 1936, and certify that in our opinion the foregoing Accounts are properly drawn up so as to exhibit a true and correct view of the International Union's affairs according to the best of our information and the explanations given to us and as shown by the books of the International Union. We have verified the Cash at Bankers.

7, Union Court,
 Old Broad Street, London, E.C.2.

Button, Stevens & Withy, Incorporated Accountants, Auditors.

THE INTERNATIONAL UNION FOR LAND VALUE TAXATION AND FREE TRADE

94 Petty France, London, S.W.1

President : Hr. Bue Björner, Denmark; *Treasurer* : Ashley Mitchell; *Secretary* : A. W. Madsen; *Assistant Secretary* : F. C. R. Douglas.

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Executive Committee : The above-named Officers and A. Daudé Bancel, France; James G. Blauvelt, U.S.A.; Abel Brink, Denmark; H. G. Chancellor, England; Jos. Davison, N. Ireland; F. Folke, Denmark; John C. Geddes, Scotland; Wilfrid Harrison, England; A. G. Huie, Australia; K. J. Kristensen, Denmark; W. R. Lester, England; Ferd. Lyng, Norway; Dr A. Nicolaevsky, France; Rev Chr Norlev, Denmark; Dr R. O'Regan, New Zealand; Austin H. Peake, England; Leonard Recker, U.S.A.; W. Reid, Scotland; A. Sevenster, Holland; S. Sevenster, Holland; Alan C. Thompson, Canada.

Objects and Membership

The Union was founded at Copenhagen in 1926. Its objects are to stimulate in all countries a public opinion favourable to permanent peace and prosperity for all peoples, through the progressive removal of the basic economic causes of poverty and war, as these causes are demonstrated in the writings of Henry George. Specifically, towards the realization of these objects, the Union favours the raising of public revenues by taxes and rates upon the value of land apart from improvements in order to secure the economic rent for the community and the abolition of taxes, tariffs, or imposts of every sort that interfere with the free production and exchange of wealth.

Membership is open to all persons, irrespective of sex, race, or nationality, who in good faith sign a written declaration of adherence to the objects of the Union, and pay a minimum annual subscription of five shillings. Affiliation is open to all organizations which are in agreement with the objects of the Union. Membership fee includes subscription to *Land & Liberty*, which members are entitled to receive regularly as the official Journal of the Union.

OTHER ORGANIZATIONS IN GREAT BRITAIN

ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES. *President*, Rupert East ; *Secretary*, Fredk. Verinder, First Floor, 94 Petty France, London, S.W.1.

HENRY GEORGE FREEDOM LEAGUE incorporating the SCOTTISH LEAGUE FOR THE TAXATION OF LAND VALUES. *President*, Peter Burt, J.P. ; *Secretary*, Wm. Reid, 9 Woodside Crescent, Glasgow, C.3.

WELSH LEAGUE FOR THE TAXATION OF LAND VALUES. *President*, Dr D. G. Taylor ; *Secretary*, Eustace A. Davies, 27 Park Place, Cardiff.

YORKSHIRE AND NORTHERN LAND VALUES LEAGUE. *President*, Ashley Mitchell ; *Secretary*, Fred. Skirrow, Tanfield Buildings, 129 Skipton Road, Keighley.

MANCHESTER LAND VALUES LEAGUE. *President*, H. B. Hobson ; *Secretary*, Arthur H. Weller, J.P., 69 Piccadilly, Manchester. Clitheroe Group : *Hon. Secretary*, J. L. Hamilton, Waverley, Brungerley Avenue, Clitheroe, Lancs.

HENRY GEORGE CLUB, MANCHESTER : *Hon. Secretary*, Miss Betty Noble, 13 Orthes Grove, Heaton Chapel, Stockport.

MIDLAND LAND VALUES LEAGUE. *President*, R. H. Chamberlain ; *Hon. Secretary*, Chapman Wright, 20 Cannon Street, Birmingham.

LIVERPOOL LEAGUE FOR THE TAXATION OF LAND VALUES. *Chairman*, H. T. Boothby ; *Hon. Secretary*, F. R. Jones, 23 Rocklands Avenue, Bebington, Cheshire. *Meeting Room* : 21 Harrington Street, Liverpool.

PORTSMOUTH LEAGUE FOR THE TAXATION OF LAND VALUES. *President*, F. Collins Bailey ; *Secretary*, A. H. Stoakes, 110 Baffins Road, Portsmouth.

BRISTOL LEAGUE FOR LAND VALUE REVENUE. *President*, E. J. Brierley ; *Hon. Secretary*, E. Reed, 69 Kensington Park Road, Brislington, Bristol, 4.

EDINBURGH TAXATION OF LAND VALUES LEAGUE. *President*, J. D. C. MacDonald ; *Hon. Secretary*, D. J. Downie, 5 Arden Street, Edinburgh.

HIGHLAND LEAGUE FOR THE TAXATION OF LAND VALUES. *President*, Councillor George Mackenzie ; *Hon. Secretary*, Isaac Mackenzie, Queensgate Arcade, Inverness.

TEACHERS WANTED

The Henry George School of Social Science seeks the co-operation of those who are willing to form and take charge of classes or study circles in their own home neighbourhood, a voluntary service. It is educational work which offers great interest and attraction for teachers and members of classes alike. It requires no special training, or special ability as a speaker or lecturer, nor does it put anyone to the necessity of preparing formal lectures. A fair understanding of the subject matter is the essential requisite, so that the teacher can be a competent guide in the discussion whereby he or she and the study circle virtually instruct one another.

The School charges no fees. The only expense to students (if they have not the book already) is one shilling for the copy of the text book, *Progress and Poverty*. To the teachers the School provides the equipment which is very simple: it consists of a copy of the Teacher's Manual with its questions and answers, and of "assignments" distributed at each session by the teacher to the students showing the portion of the book to be read for the next session and containing the questions to be dealt with. The normal course is ten weekly sessions of two hours each, but a shorter course can be taken in eight weeks.

Meeting place may be the home or business office of the teacher, and a good class may be as few as six; but it should not be difficult, if that is necessary or more convenient, to procure a room or small hall in the vicinity. The School will help to make such arrangements and will bear any reasonable cost incurred including postages and circulars to advertise the class and bring it together.

The first step is to write to the School about your desire to engage in this important educational work. No one who understands the teaching of Henry George should hesitate because of lack of previous experience in helping to impart it to others in this way. The method provided in the Manual and other equipment makes everything perfectly simple and practical.

CORRESPONDENCE COURSES

The School offers facilities for study by correspondence, each correspondent going through the course at his or her own pace as time can be devoted to it. This course is for the benefit not only of those who cannot join classes locally, but also of any who contemplate forming classes and wish to make themselves thoroughly familiar with the systematic study beforehand. The service of the School is at command.

HENRY GEORGE SCHOOL OF SOCIAL SCIENCE

(Great Britain and Ireland)

Hon. President: MRS ANNA GEORGE DE MILLE. Chairman of the Board of Governors: W. R. LESTER. Hon. Secretary: F. C. R. DOUGLAS.

94 PETTY FRANCE, LONDON, S.W.1.

THE MUNICIPAL DEMAND FOR LAND VALUE RATING

The Local Authorities which since 1919 have passed resolutions calling for the Rating of Land Values, include the following:—

ENGLAND

Counties (C.C.), County Boroughs and Boroughs: Accrington, Barking, Barnsley, Barrow-in-Furness, Basingstoke, Batley, Battersea, Bermondsey, Bethnal Green, Blyth, Bolton, Bootle, Bradford, Brighouse, Burnley, Bury, Camberwell, Chepping Wycombe, Colne, Crewe, Darlington, Dartmouth, Darwen, Deptford, Dewsbury, Dover, Durham C.C., Ealing, East Ham, Falmouth, Finsbury, Fulham, Gateshead, Gillingham (Kent), Grimsby, Heston and Isleworth, Heywood, Isle of Wight C.C., Islington, Jarrow, Kingston-upon-Hull, Leeds, Leigh, Leyton, London C.C., Manchester, Mansfield, Middlesbrough, Middleton, Morecambe and Heysham, Newcastle-on-Tyne, Oswestry, Poplar, Redcar, Ripon, St. Helens, St. Pancras, Salford, Sheffield, Shoreditch, Smethwick, South Shields, Southwark, Stockport, Stockton-on-Tees, Stoke-on-Trent, Swinton and Pendlebury, Tamworth, Thornaby-on-Tees, Todmorden, Tottenham, Wallsend, Walthamstow, Warrington, Wednesbury, West Bromwich, West Ham, Widnes, Wigan, Willesden, Woolwich, Worcester, Yorkshire West Riding, C.C.

Urban District Councils: Annfield Plain, Billinge and Winstanley, Billingham, Blaydon, Bolsover, Buglawton, Burton Latimer, Castleford, Chepstow, Church, Cleethorpes, Crayford, Dagenham, Edmonton, Farsley, Golborne, Grays Thurrock, Heanor, Hemsworth, Hindley, Holmfirth, Horwich, Kettering, Leadgate, Litherland, Little Lever, Maltby, Merton and Morden, Mansfield Woodhouse, Nantwich, Newton-in-Makerfield, Padiham, Penrith, Portland, Poulton-le-Fylde, Prestwich, Radcliffe, Ramsbottom, Royton, Skelmersdale, Southall-Norwood, Sowerby, Thorne, Torpoint, Trowbridge, Turton, Tyldesley, Waltham Holy Cross, Wellington, Whitefield, Whitley and Monkseaton, Willington, Wombwell, Worsley. *Rural District Councils:* Barnet, Blackwell, Buckingham, Chester-le-Street, Clown, Drayton, Hinckley, Houghton-le-Spring, Keighley, Pontefract, St. Albans, South Shields, Sturminster, Wortley.

WALES

Counties (C.C.), County Boroughs and Boroughs: Aberystwyth, Anglesey C.C., Beaumaris, Caernarvon C.C., Cardiff, Cardigan C.C., Conway, Denbigh, Glamorgan C.C., Llanelly, Merthyr Tydfil, Monmouth C.C., Newport (Mon.), Pembroke, Pembroke C.C., Port Talbot, Rhondda, Swansea. *Urban District Councils:* Abercarn, Abertillery, Barry, Bedwas and Machen, Blaenavon, Connah's Quay, Cwmbran, Ebbw Vale, Festiniog, Gellygaer, Glyncorwg, Llandilo, Llchwyr, Maesteg, Milford Haven, Mountain Ash, Neath, Neyland, Ogmere and Garw, Penmaenmawr, Pontypridd, Portmadoc, Prestatyn, Risca, Tredegar. *Rural District Councils:* Cowbridge, Colwyn, Dolgelly, Edeyrnion, Llanelly, Llantrisant and Llantwit Fardre, Ogwen, Pontardawe, St. Asaph.

SCOTLAND

Anstruther, Banff, Buckie, Charlestown, Clydebank, Dingwall, Dornoch, Elie, Falkirk, Fort William, Galashiels, Girvan, Glasgow, Hawick, Inverness, Irvine, Jedburgh, Leven, Lochgelly, Musselburgh, Stonehaven.

INTERNATIONAL CONFERENCE PAPERS

1. Economic Causes of War and of Industrial Depression. Reprint of the Memoranda addressed by the Union to the World Economic Conferences, Geneva, 1927, and London, 1933.
2. This Discontented World—Freedom the Way to Peace and Prosperity. Presidential Address by the Hon. Charles O'Connor Hennessy.
3. Reactions and Results of Trade Restrictions. By Bue Björner, Denmark.
4. Access to Raw Materials and the Need for Expansion. By Ole Wang, Norway.
5. Colonial Systems of Land Tenure and Taxation. By the Rt. Hon. Josiah C. Wedgwood, M.P.
6. Causes of Fear. By Dr S. Vere Pearson, M.A., M.D., M.R.C.P., England.
7. Public Debts and Indirect Taxation. By M. Sam Meyer, France.
8. Land Valuation in Denmark. By K. J. Kristensen, Chief of the Land Valuation Department in Denmark.
9. Digest of Official Replies to Questionnaire as to the Working and Results of the Local Taxation of Land Values in Denmark, Australia, New Zealand, South Africa, Canada and Pennsylvania. By F. C. R. Douglas.
10. Exemption of Improvements and Land Value Taxation in Pittsburgh, Pa. By Wm. McNair, Mayor of Pittsburgh.
11. The Pittsburgh Graded Tax Plan. By John C. Rose, PH.D., Pennsylvania. (*Papers 10 and 11 make one publication.*)
12. Town Planning and Taxation: Friends or Foes? By Harold S. Buttenheim, New York.
13. Ten Years' Experience of Land Value Taxation in Denmark—1926 to 1936. By Abel Brink, of the Danish Land Valuation Department.
14. The British Municipal Demand for Land Value Rating. By C. A. Gardner, Wales.
15. Agriculture and the Economic Depression. By Capt. Arthur R. McDougal, Scotland.
16. Tax Relief, Pretence and Reality. By Professor H. Gunnison Brown, New York.
17. The Violation of Native Land Rights. By the Rev. Mervyn Stewart, England.
18. State Interference in Industry. By H. Kolthek, Holland.
19. True Free Trade and *Laissez-faire*. By W. R. Lester, M.A., England.
20. Henry George and Karl Marx. By F. McEachran, M.A., B.LITT., England.
21. Problems of Population. By Pastor Chr. Norlev, Denmark.
22. The Land Question in Russia. By M. Daudé-Bancel, France.
23. The Agitation for Constitutional Amendment in California. By Judge Jackson H. Ralston, California.
24. The Work of the Henry George School of Social Science. By Lancaster Greene, New York.
25. Henry George: America—Europe. By Jakob E. Lange, Denmark.
26. Remedies for Raising Wages—True and False. By E. J. McManus, England.

Price 3d. for each paper or 2s. a dozen. The above set of 26 for 4s.

Land Value Taxation in Practice. By A. W. Madsen, B.Sc. Price 6d.

Official Report of the London County Council on the Rating of Site Values. Price 6d.

COMPLETE SET OF TWENTY-EIGHT PAPERS—FIVE SHILLINGS