

FREDERICK BATTY

A FEW days before the 55th Annual Meeting of the English League, there passed to his rest one of its oldest members. Fredk Batty, with his life-long friend, George N. Barnes, joined the League about fifty years ago. His faith in our Cause, and his work for it, never flagged till the end came, suddenly and painlessly, through heart failure, in his 83rd year; this there was evidence of, as one of his sons writes, on his desk the day on which he passed away.

For many years he was in business as a land agent with offices at Highgate and Finchley. He and his partner, Mr Eckert, also a member of the League, placed their professional experience at the service of the League and made a complete valuation of all the land in the large suburban parish of Finchley. On 11th March, 1904, Mr (now Sir) Charles Trevelyan, M.P., moved the second reading of his Land Values (Assessment and Rating) Bill in the House of Commons. Mr Asquith, then in Opposition, was preparing a speech in its favour but was anxious to be assured that it was possible to value land apart from improvements. He sent his secretary to me, and I handed him the Batty valuation, which Mr Asquith produced, in the course of his speech, in the House. A report of the debate and a summary of the valuation appeared in *Land Values* (now *Land & Liberty*) for April, 1904.

Batty was also, in his later years, a faithful and generous supporter of the United Committee, regular in his attendance at its meetings, and keenly interested in the welfare of *Land & Liberty*. He was amazingly fertile in suggestions for "spreading the light." Many of the readers of this paper must remember a postcard, issued in large numbers by the U.C. It carried photographs of three "properties"—a vacant site, a dilapidated building and a well-improved site with a fine building upon it—and a quotation from the late Sir Edgar Harper on the way in which such subjects are treated under our rating system. A reproduction of this telling piece of propaganda was used as a frontispiece to the English League's pamphlet on *The Crying Injustice of our Rating System*. It was Batty who suggested this fruitful method of education.

After his retirement from business, while continuing his active connection with the organised movement, he carved out for himself a line of work, peculiarly his own. His experiences as a land and house agent had given him a thorough insight into the injustices of the rating system, and he made the attack upon it his whole-time job. He bought, in large quantities, copies of such pamphlets as *The Crying Injustice* and *Cities Held to Ransom*, and obtained lists of the members of County and Borough Councils, and so on, and posted these pamphlets, and/or others on the same subject, at his own expense, to every Councillor. Many thousands of pamphlets were used in this single-handed postal campaign, which he carried on unweariedly while his life lasted. He must have covered a large part of the country during his last years. But, like "Bobs," he didn't advertise his work for the cause which he loved and served so well. It is hoped that this brief, and necessarily inadequate account of the work of a man who did not let his left hand know what his right hand was doing, may inspire others to follow his example so far as their time and opportunities permit.

Three sons and a grandson are members of the English League. To them, and to his widow, the sympathy of all who knew and respected and loved this veteran of the Henry George movement will be extended.

FREDK. VERINDER.

THE PROFESSORS ON TAXATION

THE NEW YORK STATE Tax Commission recently issued to a large number of Professors of Public Finance in American Universities a questionnaire asking them to express their opinion upon various matters relating to taxation. A number of these questions dealt with problems peculiar to the United States but many of them are of general interest. Replies were received from 127 professors and a digest of them has been published by the Commission. What is most remarkable is the great diversity of opinion expressed in regard to the most elementary economic problems. A subject for inquiry might well be: What advantage has been obtained from these numerous, and in many cases well endowed, schools of economic teaching when their professors show such disagreement?

The only proposal to which there was no objector, and only one other answer so qualified that it could not be classified yes or no, was that there should be a graduated income tax, but even here there were numerous disagreements as to how the tax should be graduated and as to how much income should be exempted. A large majority were against sales taxes, but in spite of this more than half favoured a tax on motor spirit. Nearly all favoured luxury taxes and most of them considered tobacco a luxury. (Can a luxury be a necessity?)

A large majority was against A.A.A. processing taxes, but curiously enough an even larger majority favoured taxes on billboards.

Nearly all were in favour of graduated inheritance taxes. A large number opposed the idea that the next war should be financed by bond issues, and most of them thought it should be largely financed out of a tax on war profits. A substantial minority considered that the next war should be financed entirely out of current taxation.

It may be of interest to summarise some of the replies dealing with tariffs and property taxation:—

Tariff—	Yes.	No.	*
In general, high protective tariff on agricultural products	7	100	11
Ditto, manufactured products	5	110	12
Tariff to equalize difference in cost of production at home and abroad	20	96	11
In general, tariff for revenue only ..	69	41	17
In general, free trade with only incidental tariffs	62	46	19
Property Taxes—			
Retention of property tax as major source of local revenue	97	26	4
Should it be restricted to realty	67	51	9
Should improvements be taxed at a lower rate than land	70	41	16
Special tax on unearned increment of land values	63	44	20
Should there be homestead exemptions	35	81	11

* Denotes that the reply could not be classified, yes or no.

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