

## JOHN FLETCHER MOULTON

The obituary notices in the daily papers have borne testimony to the eminence as lawyer, judge, mathematician, chemist, classical scholar and linguist, of the great citizen—of late years known as Baron Moulton of Bank—who passed away so suddenly on the ninth of last month in his 76th year. But, so far as I have seen, only one of them (the *WESTMINSTER GAZETTE*), has referred to the special work for which his memory will be honoured in our movement.

In 1887, as the outcome of a resolution passed at the annual meeting of the English Land Restoration League (now the English League for the Taxation of Land Values), a joint Committee of that body and of the London Municipal Reform League was established under the name of the "United Committee for the Taxation of Ground Rents and Values"—not to be confused with the existing United Committee for the Taxation of Land Values, formed in 1907. Mr. J. Fletcher Moulton, Q.C., became one of its Hon. Treasurers. At the first London County Council election (January, 1889) no less than 40 members of the "United Committee," including seven members of its Executive, were elected to the Council, and 77 members of the Council in all had expressed approval of its objects before election. In the following month Mr. William Saunders, L.C.C. (Treasurer of the E.L.R.L., and member of the Executive of the "United Committee"), secured the appointment of a Committee of the L.C.C. "to consider the best method of ascertaining the value of land throughout the Metropolis, irrespective of the value of buildings and of improvements made by owners."

Meanwhile, the "United Committee" was working on a pamphlet in which its proposals should be explained and defended. The task of drafting it was by general consent entrusted to Mr. Moulton. It was discussed at a series of Committee meetings by some of the ablest and most Radical of the London Reformers, and several "editions" were privately produced before it assumed its final form. It contains a clear and logical statement of the case for the Rating of Land Values in London, and, by implication, for the Rating of Land Values everywhere. The distinction between Land Values and Improvement Values is emphasized, and Moulton comes very near to advocating the total exemption of the latter from rating. In any case, he held "that both justice and public policy point to the necessity for the rate upon ground values being much heavier than that on buildings." He clearly shows the evil effects of the present rating system on housing conditions, and therefore brushes aside the objections to the rating of vacant land. His practical proposals were—separate rating on annual value of land and buildings respectively, with power to the occupiers to deduct the rates, or a proportion of them, from his payments of rent.

During the past 32 years instructed opinion as to the best method of levying a land value rate has changed, and it is now seen that the capital value of land affords the better basis, at any rate in the earlier stages. But "Moulton on Taxation of Land Values" was, for its time, a singularly strong and eminently useful piece of work, and it remains one of the historical landmarks of the movement.

I think I am right in saying that half a million copies were printed. The great reputation of its author attracted instant attention to it, and the demand for it from all over the country was very great. In several of the London constituencies a copy was distributed to every registered elector.

The few copies that remain are in the hands of the United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W.1., and the English League, 376, Strand, London, W.C.2. (post free, 2d. per copy).

FREDK. VERINDER (formerly Organizing Secretary "United Committee" of 1887)