

in many instances all that Single Taxers could desire. In fact, I think they must have written much of it.

The United Committee and the Leagues for the Taxation of Land Values, through their Organizers, Speakers, Press Bureau and *Land Values*, are still doing excellent work. Richard M'Ghee, Edward M'Hugh and others have been carrying the war into divisions which are represented by liberals who are opposed to our principles. The results were most gratifying. In one case the member has become a convert. In another he has been cast aside.

From Tory-ridden Ulster come reports of Secretaries of "Unionist" Associations refusing to organize or work against the Budget because they believe in the Valuation and Taxation of Land Values. The Lord Advocate paid a return visit to Ulster Hall, Belfast, on Sept. 25th, where he received an enthusiastic welcome from an audience which packed every part of the large hall.

I have given a few of the many evidences of the widespread interest in, and sympathy for our principles. Before the REVIEW calls for another news letter we may possibly be in the midst of a general election. Whatever happens, Single Taxers here may be depended on to spare no efforts to carry on the work to a successful issue. It has been pointed out that the Liberal party was almost destroyed by the Home Rule Bill, the Tory party by Chamberlain's Tariff Reform adventure, whilst the Liberal party has been recreated by Lloyd George's Budget.

F. SKIRROW.

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THE BUDGET FIGHT IN ENGLAND.

STUDY OF THE CONTEST ON THE GROUND
BY MR. GEORGE WALLACE, OF JAMAICA,
NEW YORK CITY.

(For the Review.)

For three or four weeks I have been on the ground, a deeply interested student of the budget fight in England. Intelligent Englishmen tell me there has never been such a contest on in this

country since the great battle for ballot reform in 1832. Of course, none of those now living were in that struggle, but they explain that no contest has since been waged having a closer relation to the uplift of humanity. Before that time Parliament was not a representative body except for the wealthy classes. In 1832 the franchise was greatly extended, and in the latter part of the century a large number of additional voters were taken in in the election of members of the Commons. But the country is still far away from the universal manhood suffrage which prevails in the United State.

The two features of the Budget introduced by Mr. Lloyd George, Chancellor of the Exchequer, with the approval of the Liberal Ministry of which he is a member, are a tax of a half-penny in the pound on undeveloped land, and a twenty per cent. tax on the unearned increment in land values. Both are halting, feeble steps in the progress of mankind towards natural justice in land taxation, but they have caused a great *furere* in this "tight little island." Never before has land been taxed in this country, and the landholders are aghast at the prospect. They have by their privileged holding of the land held the vast population at their mercy, reduced millions to abject poverty, and constantly blocked useful enterprises which would greatly benefit the people. They are now fighting both tax propositions with great vigor and fanaticism, and many of the nobility exhibit an utter lack of "nobility" of character.

There would be little objection to the small tax on land values but for the fact that it makes necessary an official valuation of the land. In England this will mean a conscientious attempt to fix the value accurately, not by the slipshod methods of assessment so common in America where undeveloped land is so frequently assessed at less than a tithe of the holder's estimate of selling value. The dukes and other big landholders do not want their land valued at all; they hate the prospect of having the value revealed to the country. Further, they

fear this is an introduction of Henry George's detested ideas into the government of England, although it would be enough to make Henry George turn over in his grave could he know that the budget's clumsy attempts at land taxation were having his name given to them. Yet what a tribute to the great American philosopher is this constant fear, in all nations, that his sublime ideas of justice and liberty may somehow be introduced into the actual government of human affairs!

But the taxation of unearned increment is if possible a still greater abomination in the sight of these privileged landlords than the half-penny tax referred to. The reasons will be quite apparent to the reader without my attempting to explain. "No rogue e'er felt the halter draw with good opinion of the law," and any attempt to secure a small modicum of justice for humanity always encounters the fierce opposition of those who fatten on injustice.

Although the budget does not introduce the Henry George system of taxation it faces in that direction, and the Single Taxers of the country are giving it hearty support. It is believed that a majority of the members of parliament are really in favor of a Single Tax on land values, but do not want to go too fast, fearing they cannot carry the country with them. Then there is always the bugbear of the House of Lords, the greatest obstacle to human progress with which England is cursed, and the members of the lower House think it better to make a little advance at a time than no advance at all.

The surprise to everybody is the favor with which the budget is received by the common people. The Liberals are giving it almost unanimous support, and Conservatives are falling into line by thousands and tens of thousands. Tories feel the weight of landlordism just as much as other people do, and they see in the budget a possible check to the country's curse. Nearly all the bye-elections, to fill vacancies in the Commons, had been going against the Liberals, and the Conservatives had high hopes of a majority at the next general election. But since the introduction of the budget

every bye-election has been carried by the Liberals. They now regard the budget as the salvation of their party, which of course gives great political impetus to the idea of land taxation. Members of Parliament in public speeches to their constituents boldly declare that the budget doesn't go far enough to suit them, and the landholders see clearly that this movement is but the introduction of the camel's nose into the tent of special privilege and monopoly; they rightly fear that the head and the body will follow, driving out the original occupant.

When the bill was introduced in Parliament the Conservatives thought it would be a great boon to their political fortunes. They organized a Budget Protest League and have been holding public meetings throughout the country. But their meetings have in most cases been dismal failures, and quite frequently the resolution offered against the Budget is defeated. It generally occurs that some one offers a motion endorsing the budget; this is usually carried by a large majority and the meeting adjourns with cheers for Lloyd-George. The Liberals followed with a Budget League, which has already held nearly 2000 successful meetings; in nearly all of these a resolution endorsing the budget is carried either unanimously or by a large majority. The whole movement has taught statesmen and politicians a useful lesson: it pays to do justice if the matter be understood by the people. In London most of these meetings are held in the open air. I have attended a number of them, and have been delighted to observe how eagerly the crowd takes hold of the idea of justice to all in the matter of land taxation when intelligent speakers explain the matter to them. It seem to me they are fortunate in their terms. Taxation of "site values" is a common expression, and is much more quickly comprehended than our expression, "Single Tax on land values." The leading organ of the movement here is known as *Land Values* not as our American organ, the *SINGLE TAX REVIEW*.

Mr. Lloyd-George himself was not known as a Single-Taxer, but he learns well as he goes along and his breadth of mind grows by what it feeds on. The great popularity of the budget is an eye-opener to him, as this popularity has all been caused by the land taxation features. The other features are scarcely discussed except the increased taxes on beer and liquors, and they seem to be acceptable to all except those in the trade. These are never pleased with a tax on their business. Mr. Lloyd-George's speech at Limehouse is the feature of the campaign, and marked his growth of ideas in a few months of budget discussion. It reads like the address of some confirmed disciple of Henry George that might be delivered at a Single Tax conference. It greatly scandalized the Conservative press and they have run short of language in denouncing it; so they simply indulge in vain repetitions of their first efforts. But the Liberals are proud of it and the speech is being distributed by hundreds of thousands. It is full of good Single Tax argument and illustration, and justly confirms the landlords' fear that the budget is but the entering wedge of a great reform. Our old neighbor, Wm. Waldorf Astor, with his *Pall Mall Gazette*, is, as a matter of course, fighting the budget. His paper is a dull one, but evidently thoroughly disgusted. The tax on unearned increment may extend to New York—horrible thought!

This budget has put the House of Lords in a terrible dilemma. The Lords hate the land taxation feature and if they dared would defeat it by a vote of ten to one. But the unwritten British constitution forbids the Lords to interfere with a budget, although they have the physical power to do so. They are being urged by many of the Tory press to abandon precedent and defeat the bill, but it is not believed they will have the courage to do so. There is a very strong feeling in the country in favor of abolishing the House of Lords, and the fear that their defeat of the budget would be followed by a revolution gives the peers pause. The British people are democratic at heart, and with the House

of Lords out of the way much more radical legislation would follow than any that has yet been dreamed of. My own guess is that the peers will conclude rather to endure the ills they have than fly to others that they know not of.

The leaders of the Single Tax movement are rejoiced over the signs of progress for the cause so dear to their hearts. Such brave old heroes as John Paul, Frederick Verinder, and others who have borne the heat and burden of a quarter century of work for humanity are rejoiced to see these signs of the fruition of their hopes, and to realize that the good seed they have planted has not all fallen on stony ground or been choked by thorns. Like the frightened landlords, they see that this budget takes the first step in the right direction, but they wisely let the multitude of new converts push to the front. This is good policy from every point of view. But they cannot fail to rejoice over the land valuation and the government recognition of the fact that there is an unearned increment in land values and that the government asserts the right to appropriate this whether it be to the extent of twenty per cent. or one hundred per cent.

Nor should I forget to give credit to the landholding dukes, who have come out in remarkably silly speeches or writings against the budget. They have been of great service in the fight, and the Conservative press and leaders are greatly disgusted with them. They have undoubtedly done much to arouse the people in favor of the cause and furnished the leaders with a lot of good ammunition.

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BRITISH NEWS NOTES.

The *Daily News*, of Sept. 16th, gives an imposing array of business men in London, Birmingham and elsewhere who are supporters of the Budget. This arouses the ire of *Daily Telegraph* of London, an opponent of the Budget, and in a leading editorial it wants to know what these same business men mean by saying that the Bill "secures an important measure of freedom." The *Telegraph* sapiently