

"A FINE OLD BATTLE SONG."

On March 27th, Mr. Lloyd George spoke at the National Liberal Club in continuation of his controversy with Mr. Asquith and the Independent Liberals. He had only just risen to speak when a cornet player immediately outside the club windows, in Tothill Street, began to play the "Land Song." After a few moments the gathering proceeded to sing the song very lustily amid much laughter. Mr. Lloyd George was not at all disconcerted. He stood silently and smiling while the cornet player played through the chorus twice. When the interlude was over, Mr. Lloyd George said very quietly: "A very fine old battle song of freedom and, incidentally, it was my election song."

The Press reported the incident very widely. In the days of the 1909 Budget controversy, the public sang the song at most public meetings, the while Mr. Lloyd George was declaiming vigorously against landlord oppression and plunder.

The words of the Land Song are as follows, and it is sung to the tune of "Marching Through Georgia."

THE LAND SONG

1. Sound a blast for Freedom, boys, and send it far and wide
March along to victory, for God is on our side!
While the voice of Nature thunders o'er the rising tide—
"God made the Land for the People."

Chorus—

The Land! The Land! 'Twas God who gave the Land!
The Land! The Land! The ground on which we stand!
Why should we be beggars, with the Ballot in our hand!
"God gave the land to the people!"

2. Hark! the shout is swelling from the East and from the West:
Why should we beg work and let the Landlords take the best?
Make them pay their taxes for the land—we'll risk the rest:
The Land was meant for the People!

Chorus.

3. The banner has been raised on high, to face the battle din!
The Army now is marching on the struggle to begin;
We'll never cease our efforts till the victory we win,
And the Land is free for the People!

Chorus.

4. Clear the way for Liberty! The Land must all be free!
Britons will not falter in the fight, though stern it be,
Till the flag we love so well shall wave from sea to sea
O'er the Land that's free for the People!

Chorus.

LOCAL AUTHORITIES AND THE RATING OF LAND VALUES

Conference in London

A Conference of Local Authorities, convened by twelve Labour Mayors of London Boroughs to discuss finance and housing, was held at the Shoreditch Town Hall on April 23rd and 24th. The Mayor of Stepney presided over an attendance of 200 delegates, representing 90 authorities in Scotland, Wales, Northumberland, and Devonshire, and several big centres. Among the delegates were Councillor H. Maw from Darlington, and Alderman Douglas from Battersea.

After a resolution had been carried in favour of increased Exchequer grants in aid of local rates, Councillor Weaver (Southwark) moved, and the Mayor of Southwark (Councillor Isaacs) seconded the following motion:—

That pending a complete reform of the system of local finance this conference urges the Government to introduce legislation providing for—(A) the rating of all land at selling value with power to public authorities to purchase on this basis; (B) the rating of unoccupied property as occupied; (C) The rating of ground rents; (D) a uniform system of valuation by quin-

quennial conferences of major local authorities, and the abolition of the appeal to Quarter Sessions (as obtaining in London).

LOCAL INCOME TAX DEFEATED

Alan Bennett proposed, and Mr. Pemberton (Warrington) seconded, a further amendment than the financial responsibilities of the State should be borne by the community in proportion to its capacity to pay income-tax, to be properly graduated, for local and Imperial purposes alike.

Alderman Scurr said if a local income-tax was aimed at, the poor would suffer as badly as ever.

LAND VALUE RATING DEMANDED

The amendment was lost. The resolution was carried (by 53 votes to 8) with the exception of the clause relating to the rating of unoccupied property.

The resolutions passed by the conference are to be submitted by a deputation to the Prime Minister and the Minister of Health.

RATES ON TITHE RENTCHARGE.

BY JAMES DUNDAS WHITE, LL.D.

The Agricultural Rates Act, 1896, by which those who have agricultural land get half the rates on it paid by the taxpayers, was followed in 1899 by the Tithe-Rentcharge (Rates) Act, by which the owners of tithe-rentcharge attached to a benefice get half their rates on that tithe-rentcharge paid for them out of a certain Parliamentary grant, which likewise comes from the taxpayers. An agitation for increasing the latter contribution formed a feature of several newspapers last month, and a leading article in THE TIMES of 17th February suggested that "the Treasury"—which in practice means the taxpayers—"should contribute 75 per cent. instead of the 50 per cent. of the rates on tithe-rentcharge which it already pays."

The tithe-owners are about the last class of people who should benefit at the expense of the public. The tenant applies labour to the land, the landlord has generally contributed buildings and other improvements, but the tithe-owner does nothing to assist production. Tithe-rentcharge is quite independent of any action on his part; it is, and always has been, a charge on the land and on the products of other people's industry.

This new proposal, like the arrangement under the 1899 Act, applies not to all tithe-rentcharge, but only to tithe-rentcharge attached to a benefice, or, in other words, to tithe-rentcharge belonging to the beneficed clergy as such, whether the benefice is a rich or a poor one. It is in a fact a revival of what used to be called religious endowment, and it seems particularly inappropriate in view of the fact that last year, by the Church of England Assembly (Powers) Act, the Church received a large measure of self-government.

One plea for the 1899 Act was that for that year what is called £100 tithe-rentcharge was below £69 and seemed likely to go lower in the immediately succeeding years. But this plea cannot be urged now. Since the beginning of the war, owing to the increasing prices of wheat, barley and oats on which it is calculated, tithe-rentcharge rose steadily till it reached £109 3s. 11d. in 1918. By the Tithe Act of that year it was fixed at that amount for a series of years, and there seems every probability that it will be rather higher in the years that immediately follow them, as, under the new system of computation set up by that Act, the war prices will be a factor in the calculations for longer than would have been the case under the previous system.

It has been urged in support of the proposal for an increased contribution from the taxpayers that the Act

has prevented tithe-rentcharge from rising to about £141 for this year, as it would otherwise have done under the previous system. But even apart from the compensatory feature already mentioned, it is a strange argument that the tithe-owner should be favoured because tithe-rentcharge, though it has risen so as to be considerably above par for a series of years, has not risen as much as it might otherwise have done. The argument is the weaker because the titheowner does nothing to assist production, and the rise in the value of his rentcharge, owing to the rise in the price of corn, is a clear-cut example of war-profit. Moreover, if the argument were sound, it would apply not only to the benefited clergy, but also to the other titheowners whose tithe-rentcharge is affected by the Act of 1918.

Our rating system is far from satisfactory. It fails to give effect to the fundamental distinction between the free gifts of nature and the products of industry; in many cases it rates unused land far below any reasonable percentage of the selling value; and it "operates as a hostile tariff" on houses and other improvements. We ought to give effect to that fundamental distinction, to unrate houses and other improvements as far as we can, and to rate as far as possible on the market value of the land alone. Under such a system, the persons interested in a property would contribute to the land-value rate on it in proportion as they participate in its land-value; and the titheowner, whether clerical or lay, would be called upon to pay his appropriate share of the contribution.

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NOTES AND NEWS

The Commonwealth League are holding a Demonstration in the Caxton Hall, Westminster, on Thursday, 6th May, at 8 p.m., to protest against the Budget. Speakers: R. L. Outhwaite, R. C. Lambert, and Dr. R. Dunstan. The call to the meeting is: "A thousand millions on to prices; not a penny on to land."

A Government return has been issued giving the amount of the National Debt on the 1st of April in each year from 1875 to 1919 and particulars of the provision made for it. The aggregate gross liabilities in the first-mentioned year were £767,268,559, but by 1899-1900 they had been reduced to £635,393,734. Then came the South African War, and the debt went on rising until 1903-4, when it totalled £798,349,190. It was gradually reduced after that, and on the 1st April, 1914, it was down to £707,654,110.

The net increases in the war years were:—£458,147,592 in 1914-15, £1,031,637,543 in 1915-16, £1,866,205,736 in 1916-17, £1,857,450,838 in 1917-18, and £1,559,954,623 in 1918-19, a total of £6,773,396,332, which made the gross aggregate on the 1st April last £7,481,050,442. As £400,000,000 has been added since then, the total is over £7,881,000,000 at the moment.

In 1919 the number of allotment holders in England and Wales reached a total of 1,750,000.

It is estimated that they produced 1,250,000 tons of food, of which the following are the most important:—

	Tons.		Tons.
Potatoes	740,000	Beans	23,000
Cabbages and Cauliflower	350,000	Vegetable Marrow	16,000
Onions	43,000	Carrots	12,000
Parsnips	39,000	Beet	12,000
Peas	31,000	Rhubarb	7,000
		Soft Fruit	3,000

—*"Daily Chronicle," February 17th.*

At a Conference on State ownership and control of railways, held under the auspices of Railway Nationalization Society in London, March 20th, Mr. Neil Maclean, M.P., warned the members against paying a fancy price for the land, as well as on the watered stock of the companies. Alderman Scott, L.C.C., said that as a shareholder he could not sympathize with the suggestion that no compensation should be paid. Shareholders had paid an enormous price for the land, and in the House of Commons he had urged the Labour Party to go forward with their Bill for the nationalization of the land.

We read into Mr. Maclean's remarks that he would urge the party to go forward with a Bill for the appropriation of the value of land to which neither the railway shareholders nor the landlords have any just claim.

He hoped to see during this year an expenditure on housing in Scotland of £9,000,000. But when they considered that the estimated cost of even the minimum of Scotland's housing requirements amounted to £80,000,000, they would see they had still a long way to go.—*Sir George McCrae at Edinburgh, March 23rd.*

According to the Ministry of Labour on March 26th there were in Scotland 36,706 persons without employment. Here is a country teeming with opportunities for cultivation, building, and improvement, and a people in daily need of such things that labour alone can provide, and thousands stand idle in the market places.