# LAND VALUES.

VOL. XIII.

1910-1911

AND

1911-1912.

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PUBLISHED FOR THE PROPRIETORS, THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, BY JOHN PAUL, 11, TOTHILL STREET, WESTMINSTER, LONDON, S.W.

# INDEX 1910-1911.

[NOTE.—*Information about Colonial and Foreign Towns is indexed under the names of the respective countries. Reports of meetings and propaganda are indexed under Monthly Notes, and under the names of the various Leagues. For by-elections and elections, see Elections. For Leading and Special Articles, and Poetry, see under these headings. Debates in Parliament, see also under Supplements.*]


ABERDEEN FREE PRESS on Land Purchase, 79.
Abinger, Lord, and Bournemouth development, 2.
Africa, S., Undeveloped Land and High Rents in, 17; Land Values in Rhodesia, 25; Land Tenure on Gold Coast, 86; S. Labour Party's Manifesto, 109; Rhodesia, Land Settlement scheme, 209; Transvaal, News from, 294; S. Closer Settlement Question, 294.
Agenda Club, The, 90.
AGRICULTURAL GAZETTE, The, its amazing suggestion, 6.
Agricultural Land, sale of, 3; Rent of, in Belgium, 5; Demand for, 34.
Agricultural Rates Act, Total Grants under, 288.
Agriculturists, exploited in Argentine, 18; suffer in Belgium, 21.
Agriculture, for the encouragement of, 36; Board of, Returns, 152.
Air and Water, ownership of, 47; The Law of, 164; Major Kennedy on ownership of, 200.
Aircraft and the Customs, 54.
Aldgate, Land Values in, 32.
Allotments, Statistics of (1909), 54; Land at Elstree, 119; "Derelict," 146; and Small Holdings Act, failure of, 192.
Altgeld, John P., quoted, 167, 175, 187, 207, 235.
American Dollars and J. I. Garvin, 279.
Anderson, Dr. states the Law of Rent in The BEE, 21.
Antwerp, Free Trade increases Land Values of, Verinder quoted, 82.
Appeal to Property Owners by Estate Agent, 183.
Argentine, The Land Tenure in, 18; The TIMES quoted, 271, 296.
Argyll, Duke of, and Scottish Ship Canal, 242.
Assessment, Rural, 172; unfair, 173.
Asquith, Rt. Hon. H. H., M.P., on reception of the Budget, 92; on House of Lords, 140; on Government's Policy, 147; on Local and Imperial Finance, 205; on Taxes on Land, 246; on Rating Reform, reply to Mr. Balfour and Mr. Butcher, 268.
Atkinson, Will, Poems reviewed, 231; quoted, 235.
Auchmuty, A. C., "Collect the Rent" quoted, 195.
Australia, Taxation of Land Values in Labour Party's Programme, 42; The TIMES, quoted, 42; growth of Land Values in Melbourne, 63; The TIMES on Compulsory Purchase, 63; Demand for Land in, 64; New Labour Ministry in, 64; Single Tax Leaflets in, 64; Commonwealth Land Tax, 86; Failure of Land Purchase in, 86; Effect of Land Taxes upon British Interests in, 87; Land Tax Assessment Bill in, 107; High Commissioner's advt., 118; Tax on Land Value in Victoria, 135; Scottish Australian Investment Co., Ltd., and Land Tax, 138; Australian Mortgage Land and Finance Co., Ltd., and Land Tax, 145; Victoria, The Land Tax in, 183; The STATIST quoted, 183; The SYDNEY BULLETIN quoted, 199; Sydney firm's advt. quoted, 200; Writ served on Government, 208; progress in, 208; The HERALD, Adelaide, on Taxation of Land Values, 214; Sir S. McGaughey's Cheque, 217, 251; Discussion on Land Tax in, 236; Victoria Land Tax Bill, 236; Attorney-General of, on Land Values Taxation, 237; Labour Boom in, 290.
Australia—New South Wales, Development of, 16; News from, 64; The TIMES on Land Settlement in, 108; Single Tax League in, 135, 161; Mr. A. G. Huie on Rates on Land Values, 208; Rating of Land Values, how it works in, 277.
Australia—South, Mr. R. Powell quoted, 17; News from, 42, 64, 96, 135, 183; first Labour Budget in, 161; Municipal Rating in, 208; Land Settlement in, 236.
Australia—West, Demand for Land in, 16; News from, 42, 86, 161; Perth SUNDAY TIMES on Land Tax, 135; Proclamation by Acting Commissioner of Taxation, 236.
Austria-Hungary, Rise in Prices and Rents in, 210.
Aviation, Landowners and, 200.

Balfour, Mr. A. J., on Small Ownership, 70; Letter to Sir Gilbert Parker, 78; to Mr. J. Collings, 79; on the Valuation Policy, 103; on the Land Question, at Edinburgh, 119; on his Land Policy, at Nottingham, 149.
Bargoed, £17,000,000 per acre, 288.
Barnes, Mr. G. N., M.P., on Juvenile Labour, 24; in REYNOLDS'S, 190; on the cause of Unemployment, 221.
Barrymore, Lord, on Henry George, 191.
Bathurst, Mr. C., M.P., at Central Land Association, 56; on Credit Banks, 79.
Beauchamp, Earl, on Form IV., 121.
Bedford, Duke of, Letter to his Tenants, 46; Market Monopoly, 118.
Belgrave Chapel, closed, 74.
Belgium, Tenants *v.* Owners, some Figures, 144. *See also* Small Holdings.
Ben Nevis, Unimproved Value of, 90.
Berlin, Land Values in, 113.
Bessborough, Lord, on Rates on Railway Property, 76.
Bifly, Prof., quoted, 207.
Biggleswade, *see* Monthly Notes; *also* Resolutions.
Billson, Mr., Motion on Local Taxation quoted, 242.
Birmingham Library Committee and LAND VALUES, 279.
Birrell, Mr. A., M.P., Sums paid to Irish Landlords, 147; Cure for Unemployment, 164.
Blackburn, *see* Monthly Notes: *also* Resolutions.
Bolton, Lord, and his Gravel Land, 118.
Book Reviews, *see* Reviews.
Booth, Mr. F. H., M.P., on Copyright Bill, 286.
Boscawen, Col., M.P., on Land Values Rating, 232.
Boston (U.S.A.), Mayor of, on Building Values and Land Values, 211.
Bournemouth and Landlordism, 2, 285.
Boyle, Mr. W. L., M.P., on "Lester's Land Policy," 222.
Brackett, Mr. A. W., F.S.I., Hints on Filling up the New Forms, 117.
Braintree (Essex), Nowhere to Live, 217.
Breakfast Table Duties and Food Taxes, The, 22.
Brecon Town Council Decline to Purchase a Garden, 222.
British Columbia, and Land Values Taxation, 17: Land and General Finance Co., Ltd., Prospectus quoted, 53; The Single Tax in Vancouver, 109; Effect of Taxation of Land Values in, 184.
Brockenhurst, Land for School at, 2.
Broomhall, A. H., Monopoly Gulch, 29.
Browne, Mr. Balfour, K.C., on Water Supply Protection Bill, 54.
Brunner, Mond & Co., Assessment Appeal, 53.
Bryce, Rt. Hon. James, quoted, 3; on Plutocracy, 28.
Bucks Farmer at 1836 Parliamentary Inquiry, 183.
Budget, The, Opponents of, Buy Land, 1; Lord Northbrook on, 2; Effect of, on Conservative Press, 6; Mr. Devlin, M.P., on, 10, 12; and Market Gardens, 33; Rates and, 52; Lord Manvers Forced to Sell by, 76; An Effect of, 91; Mr. Asquith on its Reception, 92; Mr. Butcher, M.P., and, 117; Earl De La Warr and, 121; and the Land Question, N.L.C. Discussion, 128, 195; and the Small Householder, 164; Co-operators and; Building Societies and; Trade Unions and; and Working-class Investors, 170; Builders and, 173; the Principle of Valuation, 181; A Liverpool Building Society and, 183; Land Values Group and the, 268; The Great, 212; in the Making, 262; and the Estate Market, THE TIMES on, 269.
Builders and the Budget, 173.
Building Societies and Land Value Taxation, 164; and the Budget, 170.
Building Trade, Rates and Taxes on the, 240.
BULLETIN, THE (Sydney), quoted, 199.
Burroughs, Gen., and Crofter Commission, 196.
Burtigny, A Swiss Village, 213.
Buscher, Gustav, quoted, 256.
Butcher, Mr. J. G., M.P., and the Budget, 117.

Cambridgeshire, *see* Small Holdings.
Cameron, Mr. J., An Eloquent Address, 248.
Campbell, Rev. R. J., on Politics, 98.
Canada, GLASGOW HERALD advertisement quoted, 8; Hardships of N.W., 16; Lessons for a New Country, 16; Rising Land Values in S. Alberta, 43; Progress in Ontario, 43; Hudson's Bay Co., Lord Strathcona's Statement, 64; Grain Growers Support the Taxation of Land Values, 86; THE STATIST on C.P. Railway and Land Sales, 134; Development of Western, 135; Increasing Land Values in Calgary, Edmonton, Port Arthur, Winnipeg, Brandon, Portage la Prairie, and Ontario, 185; Grand Trunk Railway Seeks Scotsmen as Labourers, 199; Canadian Farmers in London interviewed by MORNING POST, 209; C.P. Railway Increases its Dividend, DAILY TELEGRAPH quoted, 209; Medicine Hat Saving in Rates, 209; BRITISH COLUMBIAN quoted, 222; Victoria, B.C., Adopts Single Tax, 237; Winnipeg, Grain Growers' Guide quoted, 237; Progress in Saskatchewan, 237; Farmers Support Land Value Taxation, 237; MONTREAL WEEKLY WITNESS on "The Farmers' Mind," 237; Vancouver, Advertisement in GLASGOW HERALD, 242; Advertising the Great North-West, by Joseph Fels, 265; Land Speculation in, 270; Mayor Taylor (Vancouver) quoted, 272; Emigration Office Figures, 279; Hudson Bay Railway, 279; Improvements and Land Values in Toronto, 294; Mr. A. G. Mackay on Local Option in Taxation, 294; The Movement in the West, 295.

Cardiff, Shopkeeper Ruined by Landlordism, 24 ; Castle, More Facts, 97 ; Rateable Value at, 97.
Carleton, Mr. H. G., on Land Hunger in the Isle of Ely, 91.
Carlile, Mr., M.P., on Ownership, 11.
Carnegie, Mr. A., quoted by the Land Co., 55.
Carrington, Lord, on Dear Land, 34 ; Credit Banks, 79 ; Cabinet and Land Taxes, 246 ; at York, 263 ; "A Mortgage a Curse," 276.
Cartoons, The Good Old Days, 59 ; The Holiday Task, 81 ; Philosophy, 96 ; The Fourth Form Boy, 101 ; A Star in Eclipse, 163.
Cavendish, Lord R., on Backward Farming, 68.
Cecil, Lord Robert, Describes Unemployment, 23 ; on Capital and Labour, 268 ; on Labour Co-Partnership, 269.
Chamber of Commerce Supports Taxation of Land Values, 38.
Chamberlain, Mr. Arthur, on Free Trade and Land Values, 270.
Chancellor, Mr. H. G., M.P., on John Murray and Henry George, 84.
Charitable Subscriptions said to be affected by legislation, 8. 144.
Cheapside, Ground Rent in, 52.
Cheltenham, The Globe on, 175.
Cheshire, Land Sales in, 3, 118.
Children, Number of, Fed by L.C.C., 24.
Chronicle, the Daily, and Mr. Pretyman, 206.
Church Landowners, The Troubles of, 122.
Churchill, Mr. Winston, quoted, 151.
Cleveland, Ohio, Land Valuation in, 65.
Clinton, Lord, in Winnipeg, 135.
Clyde Ferries, 231.
Coalfield, The South Yorkshire, 55.
Cobden, Richard, Demanded Repeal of all Food Taxes, 22.
Colonial and Foreign, 16, 42, 63, 86, 107, 134, 161, 183, 208, 236, 265, 294.
Commons, House of, Debates, 10. *See also* Supplements, March, after, 240, May, after, 296.
Complete Land Taxer, The (Punch), 94.
Conference, at Huddersfield, 15 ; at Manchester, 103.
Conservatives, and Rating of Land Values, 232 ; and Housing, 243.
Consumption Crusade, The, 45 ; Conquering, 112 ; and the Land Question, 139.
Co-operative Permanent Building Society, Secretary's Letter, 213.
Co-Operative News, The, on Local Taxation Reform, 269.
Co-operators and the Budget, 170.
Co-Partnership, Labour, Lord R. Cecil on, 269.
Cornwall, Sir E., M.P., Views Criticised, 178.
Cornwall, Farmers' Union and Land Values, 271.
Correspondence, W. D. Hamilton on Kings and Lords, 36 ; F. A. E. Waterfield on What the Valuation Reveals, 103 ; Hugh Dalton and A. W. M. on Scholastic Economics, 253, 280.
Cottage, Rents Raised, 14 ; Hovels at Winchester, 76.
Covent Garden Market, Tolls, 118.
Cox, Mr. Harold, "Has no Wish to Make Poverty Attractive," 52 ; on Valuing a Site, 199 ; quoted, 196.
Cranworth, Lord, on Uganda, 218.
Credit Banks, Lord Carrington on, 79 ; Mr. C. Bathurst, M.P., and, 79.
Crewe, Earl of, Reply to Deputation of Associated Chambers of Commerce of United Kingdom, 56.
Cripps, Sir A., K.C., M.P., on Land Value Rating, 232.
Croft, Mr. Page, M.P., on the "Reveille," 111.
Crofters and Game, The, 200.
Crown Lands in British Possessions, 56.
Curzon, Lord, Defends Landlordism, 102.
Customs, Aircraft and the, 54

Daily Chronicle, quoted, 17, 222.
Daily Express, on Repeal of the Breakfast Table Duties, 2 ; on Capt. Pretyman, 69.
Daily Herald, Adelaide, quoted, 69.
Dartmouth, Earl of, on Valuation, 91.
Davies, C. Ll., A Practical Policy, 27 ; Marriage of, 200.
Davies, Mr. T., M.P., quoted, 222.
Davitt, Michael, Warning to Irish Democracy, 95.
de Broke, Lord Willoughby, on the "Reveille," 113.
de Pass, Mr. Harry, Dinner to, 228.
De Tocquevile, quoted, 235.
de Walden, Lord Howard, and Mr. John Lewis, Libel Case, 241, 264.
De La Warr, Earl, and Old Custom House site, 76 ; Buckhurst Estate, 117 ; and the Budget, 121.
Death of, Sir E. Verney, 13 ; Mrs. F. M. Milne, 18 ; Leo Tolstoy, 139 ; James Stewart, 229 ; Tom L. Johnson, 274.
Debates in Parliament—Assessment of Increment Duty on Agricultural Land, May Supplement, iv., vii., following page 296 ; Budget Land Clauses, The, May Supplement, i. ; Budget Resolutions, The, 1910, March Supplement, xiv., xix., xxi. following page 240 ; Exemption of Market Gardens from Increment Duty, May Supplement, vi. ; Imperial and Local Taxation, March Supplement, i. ; Land Valuation and Assessment, March Supplement, vii.
Deeping St. Nicholas, Housing in, 117.
Deer Forests, a Vindication of, 52.
Denbigh County Council and Small Holdings, 97.
Denmark, Programme of the Peasantry, 18 ; News from, 44, 49, 65, 239 ; Productive Labour, by Prof. Wilkens, 88 ; Henry George Society, 109, 186, 266 ; Signe Bjorner, in the Public, 210 ; Taxation Reform, Committee appointed, 210 ; State Minister for Interior's Proposition, 239 ; Trial Valuation in, 266.
Depopulation, in France, 25 ; of Scotland, 288.
Development Commissioners and Co-operation for Farmers, 240.
Devlin, Mr. J., M.P., on the Budget, 10, 12.
Devonshire, Duke of, and Eastbourne, 118.
Dickson-Poynder, Sir J., M.P., L.C.C., on loss by Slum Clearances, 143.
District Railway "Taxed 1s. in the £ made," 199.
Doncaster, Big Development near, 55.
Donoughmore, Earl of, on Irish Land Acts, 95.
Doon, Isle of, 222.
Dorset, *see* Small Holdings.
Douglas, James, on Lord Rosebery, 77.
Douglass, A. W., B.A., Address by, 185.
Dover, Land for Post Office at, 76.
Ducal Food Tariffs (London), 118.
Dunmow, Land Sales at, 144.
Dupplin Estate, Lord Kinnoull's, 32.

Eastbourne, Duke of Devonshire and, 118.
Economics, Scholastic, 235 ; of Armaments, The, 244 ; A. W. M. and Hugh Dalton, 253, 280.
Economist, The, Argentine Land Tenure, 18 ; Railways benefit Landlords, 117.
Edison, T. A., on Problem of Poverty, 219. *See also* Monthly Notes.
Education, The Southerner quoted, 223.
Elections, Bye-, Hartlepool, 39 ; E. Dorset, 39, 58 ; N.-E. Lanarkshire, 261 ; E. Lothian, 286 ; The General (Dec. 1910), 163 ; and after, 165 ; Position of Parties, 167 ; Our Cause in the Fight, 179.
Elibank, Master of, on Land Tenure in Scotland, 268.
Eliot, George, quoted, 276.
Ellesmere, Port, Land Famine at, 97.
Elstree, Value of Allotment Land at, 119.
Ely, Land Hunger in Isle of, 91.
Emigration, Duke of Sutherland interested in, 45 ; also Duke of Marlborough, 45 ; to Canada, from Glasgow, 291 ; from Wales, 250.
English League, The, Report, 61 ; Annual Meeting, 84 ; at Essex Hall, 202 ; Monthly Notes, 15, 41, 85, 106, 133, 160, 201, 228, 261, 284.
Equalisation of London Rates, Conference on, 207.
Estate Market, The, Times on, 1.
Estates Gazette, The, on Fabulous Land Values, 1 ; City of London's Irish Estates, 8 ; Demand for Land, 24 ; on Sales and Land Values, 32 ; United Committee's Report, 35 ; Land near Salisbury, 36 ; Landless Aristocracy, 51 ; Rates on Factories, 53 ; High Rates in Norwich, 53 ; Price of Railway Land in London, 53 ; Earl of Orford's Rent and Rate Charges, 53 ; Land in New Bond Street, 54 ; discusses "Trespass" by Aeroplane, 54 ; The South Yorkshire Coalfield, 55 ; an Increased Rent of £30,000, 76 ; Land for Post Office at Dover, 76 ; Lindsey (Lincs) County Council, 97 ; Good Prices in Lincolnshire, 97 ; also Leicestershire, 97 ; Mercers' Company's Stepney Estate, value of, 113 ; Housing in Yorkshire Mining Districts, 115 ; Grange Estate, Kilburn, 269 ; Prices at Hough, 288.
Eugenics and its Problems, 191.

Farmers, and Farm Workers, 66 ; Club, The, Mr. W. Ankers Simmons at, 138, 152 ; A Warning to, 243 ; Hostile to Small Holders at Crewe, 250 ; and Land Values, 271.
Farming, Lord R. Cavendish on Backward, 68.
Farrar, Sir George, supports Taxation of Land Values, 251.
Felixstowe, Council Lets Beach Tent Sites, 8 ; Sale at ; 91.
Fels, Mr., at Manchester, 14 ; at Huddersfield, 15 ; on Small-holdings, 142 ; in U.S.A., 165 ; in Canada, 202 ; N. American Tour, 229, 266 ; Speech at Detroit, 229 ; on Advertising the Great North-West, 265 ; in San Diego, offers to buy Traction Franchise, 266 ; A Few Plain Words from, 273.
Ferens, Mr. T. R., M.P., appeals against Assessment, 146.
Ferry Rights, at Govan, 217 ; on the Clyde, 231.
Field, The, on Mission of Form IV., 89 ; the Valuation Department, 96 ; objects of the Land Group, 117 ; the "New Era" in Taxation, 122.
Finance Act, The, Work of Surveyors under, 56 ; Mechanism of, 126 ; Capt. Pretyman's question on, 267 ; Alterations in 267. *See also* May Supplement, following 296.
Fire Prevention, and Rating, 271.
Firth, Sir A. F., on Reservation of Crown Lands in British Possessions, 56.
Fitzwilliam, Lord, agrees to purchase Mineral Rights, 55 ; Christening of his Heir, 222.
Fordham, Mr. M., on Small Holdings Act, 232.
Foreign News, *see* Colonial and Foreign.

Form IV., Specimen, August Supplement, following 66; Mission of, 89; Treasury Conference on, 100; Statement by Scottish Landowners, 102; Mr. R. A. Sanders, M.P., on, 117; Earl Beauchamp on, 121.
Forms, Hints on filling up the New, 117.
France, Failure of Peasant Proprietorship in, 25; New Tax, 52; Formation of Single Tax League in, 110; International Unemployment Congress in, 110.
Free Trade and Land Values, Mr. F. Verinder's New Pamphlet, 107; Mr. Arthur Chamberlain on, 270.
Free Trade Congress (Antwerp), 27, 60, 69.
Free Trade Union, The, Lord George Hamilton resigns, 111.
Friern Barnet, Increased Land Values in, 206.
Furness, Sir C. (on Royalties), quoted, 289.

Game, Crofters and, 200.
George, Henry, Mr. John Murray on, 46; Celebration at Odense, 109; Dinner at Manchester, 130; Commemoration in New Zealand, 184; Tolstoy and, 188; His Law of Rent, 188; Science of Political Economy, chapter viii, 255; Religion of, 287.
George, Henry, Junior, Returned to Congress, 162, 165; Portrait and Sketch of, 168; Maiden Speech in Congress, 282.
George, Lloyd, *see* Lloyd George.
Germany, News from, 88, 135; Increment Taxation—opposed, 210; Bill passed, 239; Messrs. Fels and Orr in, 44; Increase of Land Values in Brandenburg.
Gilman's "Pewholder" quoted, 291.
Gladstone League, The, 21; Park (London), Demonstration at, 104.
Glamorgan, School sites in, 146.
Glasgow, its tribute for Water, 52; Mr. Ure at, 120; Duke of Montrose and, 133; University Recreation Ground, cost of, 145; "Prospective" Values in, 218; Library site, 288. *See* Resolutions; *also* Speeches.
Glasgow Town Council, A Retrograde Step, 39; Land Values Resolution, 159; and Clyde Ferries, 217.
Glasgow Citizen, The, on United Committee's Report, 39.
Globe, The, on Cheltenham, 175.
Gloucestershire, *see* Small Holdings.
"Glue Factory and Millionaire Sportsman," The, 230.
Gold Coast, The, Land Tenure on, 86.
Govan Ferry Rights, 217.
Grey, Sir E., quoted, 244.
Greece, Ancient Land Laws of, 186.
Grimsby, Increased Land Value at, 97.

Haldane, Mr., on Tariff Reform, 57.
Hallam quoted, 32.
Hammersmith Broadway, Building land near, known as farm, 146
Hamilton, Lord George, resigns from Free Trade Union, 111.
Hamilton, Mr. W. D., on Kings and Lords, 36.
Hampshire gravel land, Price of, 118.
Harper, Mr. E., on Fall of Rents in London, 232.
Harper, Mr. F. B., C.C., on failure of Unemployed Workmen Act, 47.
Hatzfeld, Mr. E., at National Liberal Club, 128.
Haydon, Mr. A., on settling in Canada, quoted, 16.
Hazeltine Dr., on The Law of the Air, 164.
Helmsley, Viscount, quotes from Land Values, 279.
Hemmerde, Mr. E. G., K.C., on Valuation, 9; at Sheffield, 284.
Henderson, Mr. J. M., M.P., curious views of, 215; words of wisdom from, 271.
Heneage, Lord, and Land at Grimsby, 97.
Here and There, 8, 31, 51, 73, 95, 117, 144, 175, 199, 222, 250, 279.
Hereford, *see* Small Holdings.
Higgs, Mr. H., M.A., quoted, 128.
Highland Campaign, The, Mr. Dundas White, M.P., on, 141.
Highlands, Land Purchase in, 52. *See also* Monthly Notes.
Highland Clearance, Story of a, 224.
Hill, Rev. T., and Sir E. Cornwall, M.P., 178.
Hirsch, Max, quoted, 218.
Holland, Local Taxation in, 65.
Hollesley Bay Farm Colony, cost of, 74; loss on, 118.
Hope, Mr. J. D., M.P., quoted, 279; on Mining Royalties, 286.
Horne, Mr. Fred., on failure of Small Holdings Act, 192; at Birmingham, 232, 233.
Horniman, Mr. E. J., to present an Open Space, 251.
Houses, One and Two-roomed, 245.
Housing, at Deeping St. Nicholas, 117; Conservatives and, 243.
Hudson's Bay Company, *see* Canada.
Huddersfield, Conference at, 15; Mr. A. Lumley on Valuation Forms, 98. *See also* Monthly Notes.
Hugo, Victor quoted, 288.
Huie, Mr. A. G., on Rates on Land Values in New South Wales, 208.
Hull, Assessment of Holderness House.
Humanitarianism, Mr. G. Greenwood, M.P., on, 270.
Hutcheson, Dr. Woods, on Conquering Consumption, 112.
Hylton, Lord, and cottage rents, 14.

Imperial and Local Taxation Committee, 288.
Improvement Schemes, The Aftermath of, 244.
Incomes, and Local Taxation, 242; Tax for Local Purposes on, 269.
Increment Taxation Passed in Germany, 239.
India, England's First Foothold in, 145.
Indirect Taxation, William Pitt on, 5.
Ingram, Mr. T. B., Experience of Tramp Life quoted, 68.
Inverness, Land Purchase Case, 198. *See* Monthly Notes; *also*, Resolutions.
Irish Landowners' Convention, 94; Sums Paid to, 147; Grievances, 191.
Irish Land Purchase, 288.
Irish People and Land Question, The, 248.
Islington, Lord, quoted, 289.
Italy, Land Problem in, 113.

Java, Freehold Estates in, 19.
Jerome K. Jerome, Appeal to Rural England, 182.
Jersey, Lord, and School Sites in Glamorgan, 146.
Jevons, Prof. Stanley, in Debate at University College, Cardiff, 227.
Johnson, Tom L., News from, 17; Dinner to, 44; Letter from, 88, 260; Memorial of Dinner, 186; Candidate for Mayor, 222; Death of, 274; An Appreciation, by J. P., 274.
Johnson, Mr. Stanley, and the Land Union, 117.

Keighley, Land Values in, 97.
Kenderdine, Mr. G. C. H., Letter from, 225.
Kiefer, Mr. D., Letter quoted, 291.
Kilburn, Purchase Price and Rateable Value at, 269.
Kinnoull, Lord, and Dupplin Estate, The, 32.
Labour Colony, Loss on, 118.
Labour Co-partnership, 269.
Labour Exchanges, 25.
Labour, Juvenile, The Problem of, 24.
Labour Party Leader and Coming Session, 190.
Land, An Impeachment of Private Property in, 72.
Land and Taxation Reform, Memorial to Prime Minister, 80.
Land Association, Central, 56.
Land Capital and Air Capital, 204.
Land Charter for Northern Nigeria, 295.
Land Club League, 159.
Land Company, The, Advertisement quoted, 55.
Land, Dear, and Small Holdings, 34.
Land, Demand for, in Cheshire, 3; Australia, 16, 64; Lincoln, 24.
Land Duties, Mr. G. C. H. Kenderdine's Letter, 225.
Land Holding up, 68.
Land Hysteria, the Scotsman on, 207.
Land Law, The New, 66.
Land Laws in Corfu, Ancient, 186.
Land Policy, Mr. Balfour's, 149; What is the Liberal? 246.
Land, Price of, at Brockenhurst, 2; in Denbighshire, 9; in Liverpool, 11; near Salisbury, 36; in the Highlands, 52; for Railway, 53; at Rosyth, 53; Breconshire, 76; in Cheshire, 76, 118; at Leeds, 85; in Wales, Yorkshire, Hampshire, 118; Manchester Guardian on, 119; in Elstree, 119; in Stirlingshire, 133; at Dunmow, 144; in Glasgow, Lincolnshire, 145; in Glamorgan, 146; Yorkshire, 206; Friern Barnet, 206; Glasgow, 218, 288; at Kilburn, 269.
Land Purchase, By a Tory Democrat, 79; Failure of, 86; Statistics of Irish, 288.
Land Question, Appreciation of, The, 67; Mr. Balfour at Edinburgh on, 119; and Consumption, 139; and the Population Question, 218
Land Sales, in Cheshire, 3, 97; Essex, 32; Surrey, 55; Felixstowe, 91; Lincolnshire, 97, 145; Leicestershire, 97.
Land System, in Argentine, 18; A Sane and Fair, Wanted, 139; Mardie, Dunkirk, 218.
Land Tax Party of America on Budget, 85; Assessment Bill (Australia), 107.
Land Tenure, on Gold Coast, 86; in Scotland, Master of Elibank on, 268; and Town Planning, 127.
Land, The, Mr. C. Turnor on, in Morning Post, 47.
Land Titles, A Dialogue, 7.
Land Union, Inaugural Meeting of, 3; in Scotland, 23; "Guide," and United Committee's "Reply," 89; J. B. (Glasgow) and, 95; Mr. Pretyman Concedes Justice of Taxation of Land Values for Local Purposes, 138; Chairman of Council of, on Form IV., 194.
Land, Vacant, Cultivation of, 52.
Land Valuation, Ownership *v.* Tenancy under, 70; The, its Promise, 114; The Triumph of, 92; How Working Round Manchester, 204.
Land Valuers' Methods, 147.
Land Values, in New York, 1, 205; Commons Debates on, 10; Mr. F. E. Smith on, 10; in Aldgate, 32; in Llandrindod Wells, 40; in Southern Alberta, 43; in Prussia, 46; Too High, 53; in West End, 54; in Melbourne, 63; in Stepney, 76, 113; in Antwerp, 82; in Ellesmere Port, Grimsby, Keighley, and Wakefield, 97; in Berlin, 113; Rise of, in East London, 122; in Tilbury and Kingsway, 145; Landowner on, 146; in London, 146, 150;

in Warrington, 176; in Parliament, 215, 283; Conservatives and Rating of, 232; and Building Societies, 244; near Rosyth, 251; in the Argentine, 271; and Cornwall Farmers' Union, 271; in Vancouver, The Rating of, 272; in Bargoed, 288; in Australia, 290.
Land Values Group in Parliament, 58, 82.
Land Values Parliamentary Committee, 226, 257.
Land Values Publication Department, 167, 228.
Land Values Taxation, in Canada, 17; Grain Growers' Support, 86; and Building Societies, 164; Mr. McKenna on, 111; Justice of, for Local Purposes Conceded, 138; Advocated by Mr. Watson Rutherford, M.P., 169.
Land Waste, 75.
Land Withholding, A Proved Remedy for, 25; by the C.P. Railway, 86, 118.
Landlord's Libel Suit, 241, 264; Puzzle, An Irish, 27.
Landowners, 18; Irish Convention, 94; Scottish Statement on Form IV., 102; and the United Committee, 117; and Wages, 243.
Lansbury, Mr. G., M.P., on Unemployed Teachers, 112; on Poplar's Rates, 118; on Rise of Land Values in East London, 122.
Lansdowne, Lord, on Ownership, quoted, 70.
Law Land Co.'s Good Year, 231.
Lawson, Hon. H., M.P., on Blackmail, 196.
Leading Articles, King Edward's Great Work, 4; A Practical Policy, 26; An Idle Time in Politics, 48; Ownership *v.* Tenancy under Valuation, 70; The Triumph of Land Valuation, 92; The Valuation and its Promise, 114; Change and Continuity of Policy, 140; The Election and After, 166; The Failure of the English Small Holdings and Allotments Act, 192; The Unemployed Question, 220; What is the Liberal Land Policy? 246; The Rating of Land Values in Vancouver, 272.
Leaflets, No. 26, 22; No. 43, 66.
Leagues, *see* English; Gladstone; Liberal, &c.
Lecky, W. E. H., on Plutocracy, 28.
Leeds, Cost of Land in, 85, *see* Monthly Notes.
Leinster, Duke of, Enriched by £80,000, 95.
Lester, Mr. W. R., in Mid-Norfolk, 15; on Valuation at Work, 71.
Lewis, Howard de Walden *v.*, Libel Case, 241, 264.
Lewis, Island of, for Sale, 145.
Liberal Federation, Women's, 15.
Liberal League, The, Dissolution of, 38.
Lichfield, Public-spirited Landowners at, 206.
Lincoln, Sale of Land at, 24.
Lindsey (Lincolnshire) County Council and Small Holdings, 97.
Literature Distribution, 58.
Liverpool, Sale of, 119; Building Society and Budget, 183; Estate Agent's Appeal to Property Owners, 183. *See* Monthly Notes.
Local Taxation, Mr. Lloyd George on, 35; A New Proposal for, 126; Reform, 269.
Lodge, Sir Oliver, on Wealth, 199.
London, City's Irish Estates, 8; Land Values in New Bond Street, 54; Tariff Reform for, 138; Opera House, Ground Rent, 145; Price of Theatre Site, 146; Slums, 89; Cost of Station Sites in, Increase of Rents in, Surveyor's President on Land Values in, 150; Property and Investment Trust, 200; Fall of Rents in, 232.
Long, Mr. W. H., M.P., at Central Land Association, 56; Letter to his Tenants, 93; on Conservatives and Housing, 243.
Lord Advocate, The, Presentation to, 60.
Lloyd George, Mr. (Chancellor of the Exchequer), on Local Taxation, 35; Reply to Deputation, 46; on Dreary Villages, 57; on Form IV., 100; on The Social Problem, 123; on a Sane and Fair Land System, 139; on Humanity of Liberalism, 149; at Mile End, 154; His Campaign, 163; quoted, 166; Speaks to Building Societies; Co-operators and; Trades Unions on the Budget and Working-class Investors, 170; Photograph of, 170; Confers with Builders, 173; at Ipswich, 181, 206; at Deganwy, 182; at Edinburgh, 186; on Readjustment of Local and Imperial Finance, quoted, 205; an American Appreciation of, 218.
Lumley, Mr. Adrian, on the Land Valuation Forms, at Huddersfield, 98.

**M**acdonald, Dr. J. A., at Canadian Club, 16.
MacDonnell, Sir A., on Peasant Proprietary, 153
Mackendrick, Mr. A., on Scottish Feuing System, 6.
Mackinder, Mr. H. J., M.P., at Liberal Union Club, 51.
MacNaughton, Mr. P., on Need for Cheap Land, 117.
Manchester, Conference at, 103, Report of, 128; Valuation, how working round, 204; Undeveloped Land Tax, effect of, at, 231. *See also* Monthly Notes; Resolutions; and Speeches.
Manchester Guardian, The, on present position in Pretoria, 17; Price of Land, 119; Mr. J. Bury interviewed by, 204; on Local Rating, 287.
Manifesto, by Scottish League, 151; Trades Union Congress, quoted, 175.
Mansions, Unequal Rating of, 2.
Manvers, Lord, forced to sell by Budget, 76; Lincolnshire Estates, 145; on Land Values, 146.
Market Gardens and the Budget, 33.
Market Monopoly, Duke of Bedford's, 118.
Marlborough, Duke of, and Emigration, 45.
Marx, Karl, quoted, 197.
Mayland Small Holdings, Interview with Mr. J. Fels, 142.
Mazzini quoted, 276.
McKenna, Mr. R., M.P., at Pontypool on Taxation of Land Values, 111.
Medway Coal Exploration Co., 200.
Memorial on Land and Taxation Reform, The, 80.
Memorialists, List of, 283.
Middleton, Lord, on Irish Land Purchase, 94.
Miller, Mr. J. D., M.P., on the Question, 241.
Milne, Mrs., Death of, 18.
Milner, Lord, and London, 175; and the "voice," 176.
Minerals, Undeveloped Value of, 55.
Mining Royalties (Poetry), 20; Mr. J. D. Hope, M.P., on, 286; for Baron Sheffield, 288; Rent and, 289.
Money, Mr. L. G. C., M.P., quoted, 197.
Monopoly Gulch, 29.
Monopoly, The Water, 54.
Monro-Ferguson, Mr., M.P., misleading statement by, 246.
Monson, Lord, and Redhill, 53.
Monthly Notes and News of the Movement, Aylesbury, 200; Belfast, 257; Biggleswade, 257; Blackburn, Mr. Ure at, 257; Bolton, 38, 104; Dumfriesshire, 15; Edinburgh, 159, 203; English League, 15, 41, 61, 84, 85, 106, 133, 160, 178, 201, 228, 261, 284; members of, in New Parliament, 178; Halifax, 132; Highlands, 155, 203; Huddersfield, 104; Inverness, Conference at, 155; Islington, S., 158; Leeds, 157; Leigh (Lancs), 38; Liberal Open-air Speakers' League (Land Value Lectures), 158; Lincolnshire, Mr. Outhwaite at, 257; Liverpool, 83, 158, 177, 200, 258, 283; Manchester, 14, 38, 58, 83, 104, 131, 156; Annual Report, 156, 176, 200, 226, 258, 283; Midland League, 58, 83, 131, 158, 177, 201, 226, 258, 283; Mid-Norfolk, 15, 38; Newcastle-on-Tyne, 58; Northern League, 83, 96, 103, 131, 157, 177, 201, 227, 258; Portsmouth, 15, 38, 131, 259; Ramsgate, Mr. Neilson at, 284; Stoke-on Trent, 227; Wales, 58, 83, 177, 259; Prof. Stanley Jevons in discussion, 227; Westmorland, N., 38; Wolverhampton, 201; Yorkshire, 58, 132, 157, 176, 201; United Committee at, 226, 227, 257; Sheffield Conference, 284.
Montrose, Duke of, and Capt. Pretyman, 133; and Glasgow, 133.
Morel, Mr. E. D., letter to Lord Crewe on Concessions, 86.
Morning Leader, The, quoted, 14.
Morning Post, The, on Australian Land Taxes, 87; Change in Spirit, 112; on Unionist Party, Health of, also Despair of, 137; on effect of Small Holdings Act, 192.
Morrell, Mr. P., M.P., quoted, 247.
Mott, Mr. J. R., LL.D., on Land in Belgian Congo, 251.
Municipal Corporations, Association of, 126, 242.
Murray, Mr. John, on Henry George, 46.

**N**ational Freehold Land Society and Budget, 244.
National Liberal Club, Mr. E. Hatzfeld at, 128; Mr. Asquith at, 147.
"Natural Causes," 47.
New Forest, Land Values in, 2.
New South Wales, *see* Australia.
New York, Land Values in, 1; To-day and 300 years ago, 205.
New Zealand, Remedy for Land Withholding, 25; News of Mr. Withy, 87, 161, 238, 294; Sir J. Ward and Crown Lands, 108; Land Values League, 184; and Employment, 184; News from, 209; increasing Land Values in Auckland, 238; Breaking down Land Monopoly, 238; Notice to Tenants in Sydney, N.Z. Times, 238.
Newcastle-on-Tyne, Toll abolished, 73. *See also* Monthly Notes.
Norfolk, overcrowding in, 189.
North Eastern Railway Co., 112.
North Nigerian Railway, *see* Crown Lands, 56.
North Saskatchewan Co., Ltd., Prospectus quoted, 270.
Northbrook, Lord, on a Budget defeat, 2.
Northern League, The, *see* Monthly Notes.
Northern Nigeria, Land Charter for, 295.
Northrop, W. B., Poem by, 20.
Northumberland, Duke of; on Economic Disturbances, 1.
Norwich, High Rates in, 53.
Nottingham, Wrong methods at, 113; Mr. Balfour at, 149; "Laceland," Penny Magazine on, 279.

**O'**Grady, J., M.P., at Annual Meeting of English League, 84; Amendment to King's Speech, 220.
Old Age Pensions Act creates demand for Land, 250: Relieves Rates, 279.
Orford, Earl of, Rent and Rate Charges, 53.
Orleans, Duke of, and Small Holdings, 32; objects to "provide" Land, 97.
Ormsby-Gore, Mr., M.P., and the Sword of his Ancestor, 144.
Orsett Rural District Council and the Pea-pickers, 45.
Outhwaite, Mr. R. L., Debate with Capt. Pretyman, 227; on Labour Boom in Australia, 290.
Outlook, The New York on The Paramount Issue, 28.

Ownership *v.* Tenancy under Valuation, 70; Lord Lansdowne quoted, 70; W. Ankers Simmons at the Farmers' Club, 138, 152; The Times, 150.

Paddington, Borough Council, Guardians and Slums, 89; Land Values in, 181.
Pall Mall Gazette, The, quoted, 46.
Panama, Letter from, 44.
Parliament, Questions in, *see* Questions in Parliament.
Parliamentary Debates, *see* Debates; *also* Supplements.
Parliamentary Programme, Our New, 202.
Passive Resistance by Landlords suggested, 68, 139.
Paul, Mr. John, at Manchester, 14; at Huddersfield, 15; at Inverness, 155; at Essex Hall, 202; in Yorkshire, 228.
Payment of Members, Mr. C. P. Trevelyan at N.L.C., 230.
Peasant Proprietorship in France, Failure of, 25; Sir A. MacDonnell quoted, 153.
Pease, Mrs. E., Resolution by, 15; Lectures by, 133; elected to District Council, 261.
Pentland, Lord, on Town Planning, 245, 263.
Petrol Tax, The, 165.
Pitt, William, on Hard Times, 5.
Poetry—Good Night to the Budget, 6; Keep it Before the People, 13; Mining Royalties, 20; Danish Land Song, 51; Kenmore, 69; The Holidays and Form IV., 103; Lord Winchilsea and the Labourer, 147; Property in Land, 188; Employment, 194; For Freedom, 214; Tyranny and Liberty, 225; The Mortgage, 251; The Landlord, 286; Verses by Le Stourgeon, 287; Gospel of St. Patrick, 290; The Lecturer, 293.
Political and Economic Discussion, 56, 77, 98, 119, 147, 181, 206, 232, 262, 287.
Political Economy, The Breakdown of Scholastic, 255.
Political, Speeches and Writings, 9, 33; Unrest, 137.
Poor Law Reform, 190.
Poplar, Rates in, 118.
Population, Attracting, 3; Driving off, 3; and Values, Movement in, 25.
Port of London Authority, 143.
Portman, Lord, and Bournemouth, 2.
Portraits—Henry George, junr., 168; Lloyd George, 170; Tom L. Johnson, 274.
Portsmouth, Over- and Under-Rating at, 292. *See also* Monthly Reports.
Post, Louis F., Letters from, 64, 74; on Situation in U.S.A., 87.
Poverty, in London, 24; Lord Rosebery on, 77; Problem, The, 191; Edison on Problem of, 219.
Pretyman, Capt., M.P., and United Committee, 117; concedes Justice of Taxation of Land Values for Local Purposes, 138; at Brighton, 145; Daily Chronicle and, 206; his Question to the Government, 267, 219; "No more Free Trade in Land," 216.
Price, Mr. C. E., M.P., on Work of Land Value Group, 82.
Privilege at Work, 14, 36.
"Progress and Poverty" for Fourpence, 136; publishing in Three Languages, 175; as an 'Xmas Gift, 178.
Property, Protection Society and Land and Taxation Memorial, 206; "Owner," the Term Defined, 244.
Public, The, quoted, 160.
Public and Private Interests, 52, 76, 97, 118, 145, 205, 231, 288.
Punch, quoted, 8, 31, 52, 74, 94, 175, 251, 262; Suggestion for Unionist Poster, 176.

Queen and Church Army, The, 217.
Queen's Speeches, 1841–2 quoted, 197.
Quennell, Mr. C. H. B., on Town Planning and Land Tenure, 127.
Questions in Parliament—Land Valuers' Methods, 147; Irish Land Purchase, 147; Amounts advanced for, 288.
Quinton, Mr. J. T., on Unemployment, 90.

Raffan, Mr. P. Wilson, M.P., in Commons Debate, 11; at Cardiff, 40; on Mr. J. Fels, 216.
Railway Land, Price of, 53; at Rosyth, 53.
Railway, North Nigerian, *see* Crown Lands, 56.
Railway Property and Rates, some Figures, 119.
Railway and Travel Monthly, The, 119.
Railway, Uganda, *see* Crown Lands, 56.
Railways, and Land Values in the Argentine, 271, 296.
Railways benefit Landlords, 69, 117.
Randles, Sir J., M.P., in Commons Debate, 11.
Ratepayers and Public Improvements, 198.
Rates, and Business, 52; and Budget, 52; on Factories, 53; High, in Norwich, 53; on Railway Property, 76; Burden of, at Warrington, 112; in Poplar, 118; in St. Pancras, 119; increasing in Scotland, 205; on Land Values, How it works in N.S. Wales, 208; in London, 231, 241; and Taxes on Building Trade, 240; Relieved by Old Age Pensions Act, 279.
Rating Land Values, A Practical Object Lesson, 277; Conservatives and, 232; Manchester Guardian on, 287.
Rating, Unequal, of Mansions, 2. *See also* Local Taxation.
Rating System, Evils of, Mr. S. Walsh, M.P., on, 11.
Reade, Charles, quoted, 55.
Redhill, Lord Monson and, 53.
Rees, Mr. W. Beddoe, at Cardiff, 40.
Reid, Sir George, on Form IV., 90.
Reigate, Landlordism in, 53.
Religion and Justice, The Daily Democrat on, 291.
Renfrew Ferry, Price of, 231.
Rent, The Law of, 21; Dr. Anderson's Statement of, and Rate Charges, Earl of Orford's, 53; of Land in Kingsway, 145; Land and its, Prof. F. A. Walker on, 188; Fair, and Fair Wages, 252; and Royalties for Baron Sheffield, 288; and Royalties, The Problem of, 289.
Rents, raised in Somerset, 14; High in Pretoria, 17; in Italy, 113; Fall of, in London, 232.
Reports, Monthly, *see* Monthly Notes.
Resolutions, Valuations, 15, 62; Finance Bill (1909–10), 15, 62 (2); Taxation of Land Values, 32, 38; against Sale of Land by L.C.C., 62; Land Value Taxers at Antwerp Free Trade Congress, 82; at Irish Landowners' Convention, 95; at Gladstone Park, 105; Glasgow Corporation, Cr. Alston, 106, 159; at Manchester Conference, 130 (2); at Open-Air Demonstration, Manchester, 131; at Inverness, 155; Land Club League, 159; against Petrol Tax, 165; for Town Councils (suggested), 180; Right to Work Bill, 195; Congratulating C. Ll. Davies on his Marriage, 201; National Conference on Small Holdings, 232; at Blackburn, 257; at Biggleswade, Small Holdings, 257; Willesden District Council, 260; Yorkshire Liberal Federation, 261; Scottish Women's Liberal Federation, 262; Danish Henry George Society, 266; at Sheffield Conference, 284; at Annual Meeting Women's Liberal Federation, 285; at Annual Meeting Scottish League, 285; at Amalgamation of Small Holdings Societies, 286.
Ret, Danish Contemporary of Land Values, 44, 88.
"Reveille," The, 111, 113.
Reviews—Land and Labour, Lessons from Belgium, 20; Privilege and Democracy, 65; Land Reform in Theory and Practice, 162; The Great Budget, 212; Will Atkinson's Poems, 231; The Southerner, 329.
Reynolds, Mr. W., L.C.C., and Unemployed Teachers, 112.
Rhodesia, *see* Africa.
Right to Work, The, 220; Mr. O'Grady's Amendment to King's Speech, 220.
Robber that takes all that is left, The, 186.
Robertson, Mr. John M., M.P., "The Great Budget," 212.
Robson, Sir W., M.P., in Commons Debate, 12.
Rogers, Work and Wages quoted, 256.
Roosevelt, ex-President, quoted by The Land Co., 55.
Rosebery, Lord, on Thrift discouraged by Taxation, 24; on Poverty, 77; "Should He be Starved?" 77.
Rosyth, Railway Land at, 53.
Rowntree, R. S., quoted, 5; reviewed, 20.
Royal Message, The Queen and Church Army, 217.
Royalties, *see* Mining Royalties.
Rural Problem, The, 189.
Rural Slum, The, 45.
Russell, Dr. (the late), on One- and Two-Roomed Houses, 245.
Rutherford, Mr. W., M.P., supports Taxation of Land Values, 169.
Ryder, Mr. C. F., on a Valuation Danger, 91.
Rylands, Mr. W. P., on Rates, 112.

St. Pancras, Rates on Railways in, 119.
Salisbury, Lord, on Primogeniture, quoted, 35.
Salisbury, Price of Land Near, 36.
Salmon, Mr. J., F.R.I.B.A., on Rates and Taxes in the Building Trade, 240.
San Francisco Single Tax Society, 265.
Sand, George, quoted, 288.
Sanders, Mr. R. A., M.P., on Repeal of the Land Taxes, 117.
Saskatchewan, *see* Canada.
Saye and Sele, Lord, at Redhill, 270.
Schopenhauer, quoted, 256.
Scotland, Increasing Rates in, 205; Depopulation of, 288.
Scotland, Number of Occupiers of Farms in, 291.
Scottish Australian Investment Co., Ltd., Chairman on Land Tax, 138.
Scottish Landowners' Statement on Form IV., 102; League Manifesto, 151.
Scottish Notes and News, 15, 39, 60, 84, 105, 132, 158, 179, 203, 229, 261, 285. *See also* Monthly Notes.
"Scottish Ship Canal," 242.
Scott, Sir Walter, "Recollections," quoted, 72.
Scott, Rev. Prof. A., on Vancouver, in British Weekly, 109.
Selfridge's Prospectus, quoted, 197.
Shaw, Mr. G. Bernard, on Unemployment, quoted, 195.
Sheffield, Baron, Rent and Royalties for, 288. *See also* Resolutions.
Sherwell, Mr. A., M.P., on Saul among the Prophets, 169.
Shopkeeper Ruined by Landlordism, A, 24.
Shropshire, *see* Small Holdings.

Single Tax, The, in Vancouver, 17, 109; Formation of League in France, 110; Theory of the, 211; An Explanation of, 275.
Simmons, Mr. W. A., at Farmers' Club, on Ownership *v.* Tenancy, 138, 152.
Site Value, Can it be Ascertained? Harold Cox says Impossible, Mr. Warner (Messrs. Lofts and Warner, Estate Agents) says, "No Difficult Matter," at Land Union Conference, 199.
Skrine, F. H., Landlordism in Ultima Thule, 116.
Slum, Evil, Nature's Antidote for the, 2; Rural, The, 45.
Slums, in Paddington, 89; Cost of Clearing, 143.
Small Holders Handicapped for 80 years, 232.
Small Holdings, Futility of Act, 25; Sir E. Strachey on, 25; and Dear Land 34; High Values, 53; Statistics of (1909), 54; and Credit Banks, Lord Carrington on, 79; The Way to Get, 91; Denbigh C.C. and, 97; Lindsey C.C. and, 97; Enquiry Sends up Price of Land, 117; Mr. J. Fels on, 142; Number of Acres Obtained, 144; in Belgium, 144; High Price for, 145; MARK LANE EXPRESS on Risks of, 145; Mr. Fred Horne on Failure of Act, 192, quoted, 233; and Allotments Society, Ltd., Experience, quoted, 193; Report (1908) quoted, 217, 222; Frustration of the Act, 231; National Conference on, 232; "Barred from the Land," 233; Position in Wales and Shropshire, 233; in Cambridgeshire, Dorset, Gloucestershire, Hereford, and in Somersetshire, 234; The Act Again, 243; TIMES Correspondent on, 250; Farmers' Hostility at Crewe, 250; Lord Saye and Sele on Failure of Act, 270; Letter on, 280; Amalgamation of Three Societies, 286; Report (1910), 288.
Small Landowners, Disappearance of, 51.
Small Ownerships, Mr. Balfour, quoted, 70; He Writes to Sir Gilbert Parker, M.P., 78; and to Mr. J. Collings, M.P., 79.
Smith, W. H., quoted, on Land Question in Ireland, 35; Mr. F. E., on Land Valuation, 10.
Snowden, Mr. P., M.P., "We Socialists," 46.
Somerset, Cottage Rents Raised in, 14.
Somersetshire, *see* Small Holdings.
South Africa, *see* Africa.
South Australia, *see* Australia.
Southern Alberta Land Company, Chairman's Speech, 43.
SOUTHERNER, The, quoted, 199, 207, 213, 229, 235, 240.
Southgate, A Public Park for, 205.
Spain, News from, 18, 210, 211, 296.
Spalding and Hodge, Assessment Appeal, 241.
Special Articles: A Democratic Victory, 168; An Explanation of the Single Tax (W. R. Henderson), 275; Ashes to Ashes (Norman Maclean), 224; Barred from the Land (Fred Horne), 233; Budget and the Land Question (Emile Hatzfeld), 195; Case for Land Reform (Josiah C. Wedgwood, M.P.), 289; Changing Sites of Industry and Wealth (W. A. Atkinson), 281; Denmark (J. O.), 49; Fair Rent and Fair Wages (C.Ll.D.), 252; How Slum Owners are encouraged and rewarded (L.H.B.), 143; If the Land Tax Exemption were Abolished (Arthur Withy), 282; Labour Boom in Australia (R. L. Outhwaite), 290; Land Capital and Air Capital (L.H.B.), 204; Landlordism in Ultima Thule (Francis H. Skrine), 116; Monopoly Gulch (A. H. Broomhall), 29; Our Old Brown Mother (L.H.B.), 115; Over-Rating and Under-Rating at Portsmouth (James H. M'Guigan), 292; Passing of a Leader in The Movement (J.P.), 274; Rates and Taxes in the Building Trade (James Salmon, F.R.I.B.A.), 240; Saul Among the Prophets (A. Sherwell, M.P.), 169; Unemployment (Anon.), 5; Unlocking the Land (L.H.B.), 194; Valuation at Work, The (W. R. Lester), 71.
Speeches—Mr. Asquith, on Government's Policy, 147; Mr. Balfour, on Land Question, 119, at Nottingham, 149; Mr. Barnes, M.P., on Juvenile Labour, 24; Mr. Bathurst, M.P., 56; Beauchamp, Earl, at Walsall, 121; Mr. Carlile, M.P., 11; Carrington, Lord, at York, 263; Mr. Devlin, M.P., on Budget, 10, at Armagh, 13; Hon. A. Fisher (Australian Prime Minister), 42; Mr. Haldane, 57; Mr. Hemmerde, on Valuation, 9; Jerome K. Jerome, at Caversham, 182; Sir R. B. Lane, 43; Mr. Lloyd George, at Treasury Conference, 100, on The Social Problem, 123, at St. Pancras, 139, at Mile End, 154; (*see* also under Lloyd George); Mr. Long, M.P., 56; Mr. A. Lumley, on Valuation Forms, 98; Dr. J. A. Macdonald, 16; A Market Gardener, 33; Mr. C'Grady, M.P., at Essex Hall, 84; Pentland, Lord, at Edinburgh, 263; Mr. P. W. Raffan, M.P., on Rating, 11; Sir J. Randles, M.P., 11; Sir W. Robson, M.P., 12; Mr. F. E. Smith, M.P., 10; Mr. C. P. Trevelyan, M.P., on Payment of Members, 230; Mr. Ure, M.P., at Glasgow, 120, at Manchester, 128; Mr. S. Walsh, M.P., on Rating, 11. *See also* Supplements for Speeches in Parliament.
Spicer, Sir A., M.P., 178.
STANDARD, The, quoted, 51, 53.
Starvation, A Case of, 76.
STATIST, The, An Impeachment of Private Property in Land, 72; on C.P. Railway Prosperity, 134; on Australia, 183.
Statistical Abstract, The, quoted, 288.
Statistics, Irish Land Purchase, 288; Some Scottish, 78.
Stenning, Sir A., on Site Vale, quoted, 99.
Stepney, Increase of Land Values in, 76, 113.
Stewart, James, Death of, 229.
Strachey, Sir E., on High Values of Land, 53; quoted, 192, 247.
Strathcona, Lord, at Meeting of Hudson's Bay Co., 64.
Strike, Caused by High Rents, 113; Breakers in Norfolk, 189.
Subventions, Local Authorities and Imperial, 205.
SUNDAY TIMES, The, and United Committee, 95.
Supplements—
August, 1910, following page 66.
Form IV., Specimen of.
March, 1911, following page 240.
Debate on Imperial and Local Taxation, February 13th, 1911, i.; Members taking part: Hayes Fisher, i.; Griffith-Boscawen, ii.; Wedgwood, ii.; Harris, iii.; Spear, iv.; Henderson, iv.; Sir A. Cripps, v.; J. Parker, v.; Francis Neilson, v.; Bridgeman, vi.; Ure (Lord Advocate), vi.; W. H. Long, vi.; Hobhouse (Financial Secretary to Treasury), vi.
Land Valuation and Assessment, February 14th, 1911, vii. Viscount Helmsley, vii.; Cave, vii.; Sir R. Isaacs (Attorney-General), viii.; Sir F. Banbury, viii.; Pretyman, viii.; A. Chamberlain, viii.; Raffan, ix.; Sir J. Rolleston, x.; Morrell, x.; Butcher, x.; H. G. Chancellor, x.; H. Terrell, x.; Henderson, xi.; Newman, xi.; C. E. Price, xi.; Boyton, xi.; Lansbury, xi.; Earl of Kerry, xi.; J. Samuel, xii.; Pollock, xii.; A. Chamberlain, xii.; Masterman (Under Secretary Home Department), xii.; Ure (Lord Advocate), xiii.
The 1910 Budget Resolutions, February 20th, 1911, xiv.; Hobhouse, xiv.; A. Chamberlain, xiv.; Sir A. Cripps, xiv.; C. E. Price, xv.; E. Wood, xv.; W. S. McLaren, xv.; Goldman, xv.; Pretyman, xvi.; Snowden, xvi.; Lloyd George (Chancellor of the Exchequer), xvii.; Neilson, xviii.
House of Lords to Consider the Question, xviii.
Commons' Debate continued, February 23rd, 1911, xix.; Griffith-Boscawen, xix.; Harmood-Banner, xix.; McCurdy, xix.; Viscount Helmsley, xx.; Munro-Ferguson, xxi.; Lloyd George, xxi.
Continued, February 24th, 1911, xxi.; Sir John Simon (Solicitor-General), xxi.; Viscount Helmsley, xxii.; Sir A. Cripps, xxii; Henderson, xxii; Bryce, xxii; Pretyman, xxii; Lloyd George, xxiii; Pretyman, xxiii; Lord Hugh Cecil, xxiv.
May, 1911, following page 296.
Debate on Budget Land Clauses, 27th March, 1911, i. Members taking part: Hobhouse (Financial Secretary to Treasury), i.; J. C. Wedgwood, i.; E. Wood, i.; G. N. Barnes, i.; J. Ward, i.; W. F. Roch, ii.; List of Noes, ii.; Cave, ii.; Ellis Davis, ii.; Sir R. Isaacs (Attorney-General), iii.; List of Noes, iii.
Continued, 28th March, 1911. J. C. Wedgwood, iii.; Hobhouse, iii.; F. Kellaway, iii.; P. W. Raffan, iv.; Chiozza Money, iv.; Cassel, iv.; List of Ayes, iv.
Increment Duty on Agricultural Land, Assessment of, iv. Eyres-Monsell, iv.; F. H. Booth, iv.; C. F. G. Masterman (Under-Secretary Home Department), v.; A. Chamberlain, v.; Viscount Helmsley, v.; Lane Fox, v.; Pretyman, v.; J. Ward, vi.
Exemption of Market Gardens from Undeveloped Land Duty, vi. Capt. Weigall, vi.; Sir R. Isaacs, vi.
29th March, 1911, vi. Hobhouse, vi.; Sir John Simon (Solicitor-General), vi.; Tudor Walters, vi.; E. Jones, vi.
Increment Duties not to be Charged on Agricultural Land unless it is held up, vii. Worthington-Evans, vii.; Lane Fox, vii.; Barnes, vii.; Younger, vii.; J. M. Henderson, vii.; Hobhouse, vii.; P. Morrell, viii.; Wedgwood, viii.; S. Walsh, viii.
The Parliament Bill, Clause 1 as amended to 11th April, 1911, viii.
Surveyors Under the Finance Act, Work of, 56.
Sutherland, Clearances, The, again, 45; Duke of, and Emigration, 45; Holds up Land, 68.
Swaythling, Lord, His Offer, quoted, 271.
Sweden, News from, 88; Work of Economic Freedom League, 110; Conference in, 136; Mrs. Johan Hansson's Letter, 211.
Swiss Village Without Rates, Taxes, Poverty, or Crime, A, 213.
Symes, Rev. J. E., M.A., 178.

Tabard St. (London) Clearance Scheme, The, 143.
TABLET, The, quoted, 3.
Tariff Reform, Mr. Haldane on, 57; for London, 138.
Taxation, Mr. Lloyd George on Local, 35; Local, in Holland, 65; of Land Values, What it Would Accomplish, 214; Local and Incomes, 242; and Fire Prevention, 271.

Teachers, Unemployed, 112.
Telegraph, The Daily, on the Property Market, 97.
Tenancy, Ownership *v.*, 150; Comparative Advantages of, 152.
Tennant, Sir E., Assessment Appeal, 231.
Thrift Discouraged by Taxation, Lord Rosebery on, 24.
Times, The, on the Estate Market, 1; Farmers and Land Clauses of the Budget, 8; Freehold Estates in Java, 19; Land Policy of Labour Ministry in Australia, 42; Deer Forests, 52; Compulsory Purchase, 63; Sheffield Guardians give up Farm, 74; High Price for Farm Land, 76; Lord Manvers decides to sell, 76; Agricultural Land, 76; A Case of Starvation, 76; Turning of the Tide, 92; Mr. Lloyd George's Speech at City Temple, 128; Ownership *v.* Tenancy, 150; Rise in Prices and Rents in Austria-Hungary, 210; Increment Taxation in Germany, 210; Advertisement in, 222; Landowners and Wages, 243; Cabinet and Land Taxes, 247; The Budget in the Making, 262; Budget and Estate Market, 269; Argentine Agriculturists, 271; Henry George, Junior's Maiden Speech in Reciprocity Debate, 282.
Tithes, 206.
Tolstoy, Leo, Death of, 139; and Henry George, 188; quoted, 290.
Tory, Land Reform, 79; Misrepresentations, 112.
Town Councils, Land Values Resolution for, 180.
Town Planning Conference, 127; Result of, 149; Lord Pentland on, 245, 263.
Towns, The Development and Expansion of Our, 127.
Trade is Exchange, 191.
Trades Union Congress Manifesto, quoted, 175.
Trades Unions and the Budget, 170.
Tramway Surpluses and Rates, 190.
Transvaal, *see* Africa.
Trevelyan, Mr. C. P., M.P., on Payment of Members, 230; at Coventry, 264.
Triumph of Land Valuation, The, 92.
"Tuberculosis Exhibition" at York, 139.
Tullibardine, Lord, Calls Attention to Bee Plague, 279.
Turnor, Mr. Christopher, on the Land, 47.

Uganda Railway, *see* Crown Lands, 56; Lord Cranworth in the National Review, 218.
Undeveloped Land Tax, The Effect of, in Manchester, 231; Capt. Weigall on, 267; Capt. Pretyman's Question, 267.
Undeveloped Minerals, Value of, at Doncaster estimated, 55.
Unemployed, The, Teachers, 112; Question, 220.
Unemployed Body for London, Central, 251.
Unemployed Workmen Act, Failure of, 47.
Unemployment, 5; Lord R. Cecil describes, 23; Report on Act, 34; A Sanitary Inspector on, 90; International Congress in France, 110; Mr. Birrell on, 164; Mr. Sidney Webb's suggestion, 195; Mr. Bernard Shaw, 195.
Unionist, Forward Movement, 113; Party, Health of, 137; Despair, 137.
Unionists and Credit Banks, 79; and the Navy, Morning Post on, 145.
United Committee, Sir T. P. Whittaker and, 25; Estates Gazette on, 35; Third Annual Report of, 37; Glasgow Citizen on, 39; A Small Landowner and, 117; Capt. Pretyman and, 117, 144, 216, and in The Times, 144; Land Values Group and, 216, 257; Meetings of, 257.
United States, The News from, 1, 3, 17, 44, 64, 65, 87, 135, 162, 165, 186, 205, 211, 239, 265, 296.
Ure, Mr., on Food Taxes, 22; Presentation to, 60; at Gladstone Park, 104; at Glasgow, 120; at Manchester Conference, 128.

Vacant Land Cultivation (illustrated), 52.
Valuation, The effect of, on Conservative Press, 6; Mr. E. G. Hemmerde on, 9; Resolution on, 15; of Westminster, Remarkable Growth in, 32; in Ireland, 34; Expenses of, 53; The Standard on Expenses of, 53; The, 67; in the "Good Old Days," 72; and Taxation in Australia, 90; a "Danger," 91; Department, The Field on, 96; Forms, 98; Policy, Mr. Balfour on, 103; What it reveals, 103; and its Promise, 114; Passive Resisters, 139; Need for, 146; inequalities in, 182; averaging, 267; A "Commendable" Revolt, 268.
Valuers, Number of, appointed under Finance (1909–10), Act, 32, 231.
Vancouver adopts the Single Tax, 17; A Lesson for Our Opponents, 89; The Single Tax in, 109; Advertisement in Glasgow Herald quoted, 242; Rating of Land Values in, 272.
Vaughan, Mr. Crawford, Treasurer S. Australia, His Budget Speech, 161.
Verinder, Mr. Frederick, on Holding and Withholding, 28; at Free Trade Congress, Antwerp, 82; quoted, 212.
Verney, Sir E., Bart., Death of, 13.
Verney, Mr. F., M.P., moves Resolution, 10.
Veto Bill and Rating Reform, The, 268.
Victoria, *see* Australia.
Vigers, Mr. Leslie R., on Land Values in London, 150.
Village, A Swiss, without Rates, Taxes, Poverty or Crime, 213.
Villages, Dreary, Mr. Lloyd George on, 57.

Wages, Miners', Reduced, 145; Landowners and, 243; Work and, quoted, 256.
Wakefield, Land Values in, 97.
Wales, Taxation of Land Values Committee formed, 39; Price of Farm, 118; Emigration from, 250. *See* Monthly Notes; *also* Resolutions.
Walker, Prof. F. A., Land and its Rent, 188.
Wallace, Hon. George, Letter from, 74.
Walsh, S., M.P., quoted, 10.
Walthamstow, Tory Candidate and Land Union, 117.
Warner, Sir C., M.P., Land Co. Ltd., "Good Year," 231.
Warrington, Rates in, 112; Land for School at, 176.
Warwickshire (Mid-), Effect of Old Age Pensions Act, in, 250.
Water, Glasgow's Tribute for, 52; Monopoly, 54.
Waterfield, Mr. F. A. E., What the Valuation Reveals, 103.
Wealth, Sir Oliver Lodge on, 199.
Webb, Mr. Sidney, Scheme for Teachers fails, 112; on Unemployment, 195.
Wedgwood, Mr. J. C., M.P., Reception to, and Mrs., 159; at Saltcoats, 159; Valuable Work referred to, 267; Case for Land Reform by, 289.
Weigall, Capt., M.P., on Undeveloped Land Duty, 267.
Weller, Mr. A. H., on the Glue Factory and the Millionaire Sportsman, 230.
West Australia, *see* Australia.
Westminster, Growth in Value, 32; Duke of, and Belgrave Chapel, 74; Smallest Shop in, 144.
Westminster Gazette, The, Liverpool, price £450, 119; The Law of the Air, 164.
White, Mr. J. Dundas, M.P., on Work of the Session, 78; on Highland Campaign, 141; Highland Tour, 155.
Whittaker, Sir T. P., M.P., and United Committee, 25.
Wigan, Increase of Rateable Value, 11.
Wilkens, Prof. Cl., Copenhagen, on Productive Labour, 88.
Wilkinson, Col., on Setting Class against Class, 3.
Willesden Council and Rating of Land Values, 260.
Williams, Dr. D., Bequest, Present Income from, 74.
Willich's Tithe Commutation Tables quoted, 206.
Winchester, Cottage Hovels at, 76.
Winchilsea, Lord, and the Labourer (Poetry), 147.
Winfrey, Mr. R., M.P., Demand for Agricultural Land, 34; on Small Holdings, 247.
Withy, Mr. Arthur, News of. *See* New Zealand.
Wolverhampton Town Clerk proposes Taxes on Houses, 126, 242. *See* Monthly Notes.
Women's Liberal Federation, 15, 285; Scottish, 262.
Women's Work Committee, Cost per head, 118.
Woolwich Chamber of Commerce and Taxation of Land Values, 32, 38.
Worcester County Council and Duke of Orleans, 32, 97.
Working-class Investors and the Budget, 170.
Worth, N., quoted from the Southerner, 199, 207, 213.

York, "Tuberculosis Exhibition" at, 139; Rating Inequalities in, 2.
Yorkshire Land, Price of, for School, 118; for Public Improvements, 206; Liberal Federation, The, and Land Values, 261. *See* Monthly Notes; *also* Resolutions.
Young, J. Dawbarn, on Work of Surveyors under the Finance Act, 56.

Zangwill, I., quoted, 235.

# INDEX 1911-1912.

[NOTE.—*Leading and Special Articles, and Poetry, are indexed under these headings. For information on Colonial and Foreign Towns, see under names of the respective countries or provinces. For index to Supplements reporting Debates in Parliament, see Supplements.*]


Aberayron, *see* Housing.
Addresses of Land Values Leagues at Home and Abroad, 156, 182, 267.
Africa, Gen. Hertzog on Immigration, 64 ; The Movement in Johannesburg, 100 ; Mining and Land Question in, 100 ; Land Values Taxation in Johannesburg, 154 ; Rhodesian Agricultural Union, Resolution by, 155 ; Rhodesia, Native Labour Position in, 164 ; Transvaal, Progress in, 180 ; Durban, News from, 180 ; Rhodesia as a Land Proposition, 240.
AFRICAN WORLD, The, Remarkable Article in, 164.
Agricultural Departmental Committee's Report, TIMES on, 249.
Agricultural Land, The Rating Problem and, 45.
Airmen and Right to use the Air, in France, 89.
Alberta, *see* Canada.
Aldwych Site sold to the Australian Government, 194.
Alnwick R. D. Council, a Waterpipe and the Duke of Northumberland, 220.
America, Free, 73.
An Active Propaganda, 209.
Anderson, Mr. A. M. (Solicitor-General, Scotland), quoted, 185.
Anderson, Mr. W. C., I.L.P. Chairman, on Single Tax, 148.
Anglesey, Marquis of, and Hednesford, 231.
Arbitration, Compulsory, 276.
Argentina, Bogus Land Sales in, 51.
Argentine, Conditions in, *see* Spain, 264.
Arkwright, Mr. F. C., and Land Hunger, 57.
Articles, Leading, *see* Leading ; Special, *see* Special.
Asquith, Rt. Hon., H. H., M.P., quoted (Local and Imperial Burdens), 134 ; (Town Planning and Rating), 210, 212 ; quoted, 270, 311.
Assessable Value, Market Price and, 39.
Atlantic Ocean, Stealing Water from, 88.
Australia, London Chamber of Commerce and Federal Land Tax, 28 ; Premier of, on the Labour Movement, 47 ; and on Land Values *versus* National Degeneration, 113 ; Validity of Land Tax upheld, 50 ; Statistics of Landholding in, 50 ; PROGRESS quoted, 56 ; AUSTRALIAN EXCHANGE quoted, 73 ; Hon. W. Pember Reeves on Land Taxes in, 124 ; "Advance Australia," 132, 211 ; Scarcity of Labour in, 142 ; Government buys Aldwych Site, 194 ; Valuation Results in, 211 ; Caledonian and Australian Mortgage and Agency Co. Annual Meeting, 211 ; Offer from, to Central Unemployed Body, 246 ; Mr. McHugh arrives, 262 ; Social Palliatives, 276 ; Federal Labour Conference at Hobart, "Land Tax has come to stay," 303.
Australia—New South Wales, NEW SOUTH WALES STANDARD quoted, 93 ; N.S.W., by A. G. Huie, 99 ; Shortage of Labour, 205 ; News from, 345.
Australia—South, Single Tax League Report, 74 ; Henry George Dinner, 179 ; Half-Yearly Report of League, 263 ; News from, 345.
Australia—West, Conditions for Emigrants to, 75 ; Land Tax Returns, 81 ; News from, 100 ; SYDNEY BULLETIN on Droughts in, 196.
Authorities supporting the Glasgow Petition, 297 ; Further List, 339.

Baddow, Little, *see* Housing.
Balfour, Mr. A. J., on Cosmic Causes, 28.
Banbury, Sir F., M.P., on Raising Wages by "Force," 255 ; *see also* Correspondence.
Banks, State Land, 24, 240.
Barnstaple, Rating anomaly at, 2.
Barra, A Purchase Failure at, 328.
Baty, Dr. T., The Overthrow of the Constitution, 58.
Belfast, A Hopeful Sign, 240.
Benn, Sir J. W., on London Rates, 186 ; Resolution by, 186 ; on Rating of Land Values, 291.
Bermondsey, Slum, A Disgraceful, 27 ; Rates in, 186.
Berwickshire Inspector of Poor and Land Values (Scotland) Bill, 340.
Bethnal Green, Overcrowding at, 54 ; Unemployment Problem in, 82.
Billericay (Essex), *see* Housing.
Birkbeck Bank and its Lessons, The Fall of the, 33 ; TIMES on, 55.
Birmingham, Penalising the Improver at, 307.
Bishops and the Poverty Question, The, 138.
Blackpool, Land Values in, 48.
Blatchford, Mr. R., his MERRIE ENGLAND quoted, 87.
Blue Books quoted, Accidents in Mines and Quarries, 194 ; Irish Land Purchase, 320.
Board of Trade and Industrial Disputes, 139.
Bolton, Traders and Land Values, 41 ; Town Council and Rating Land Values, 143 ; *see also* Monthly Notes.
Book Reviews, *see* Reviews.
Books Received, 204, 342.
Boon to the Rich Man, A, 241.
Boreham, *see* Housing.
Boscawen, Sir G., his Housing Bill, 270.
Botesdale (Suffolk), *see* Housing.
Box-making Trade, Wages in, 251.
Brisco Estate, Hastings, 159.
British Columbia, *see* Canada.
Budget, The (1912–1913), 331.
Budget Land Value Duties, The, *see* Debates.
Buenos Ayres, Single Tax Debate in, 181.
"Builder," Letter in The NATION, quoted, 282.
Burns, Mr. J., M.P., on Rural Housing, 305.
Bute, Marquis of, and Cathays Park, 12.
Butler, Sir W., quoted, 114.
Buxton, Mr. C. R., on "No Room to Live," in DAILY NEWS, 285.

Caine, Mr. Hall, on The Manxian Land Question, 158.
Caledonian and Australian Mortgage and Agency Co., Report of Meeting, 211.
California, *see* United States.
Camberwell, Rates in, 186.
Campbell-Bannerman, Sir H., quoted (Overcrowding), 88 ; (Rating), 163 ; (The Yawning Chasm), 189.
Canaan, In the Land of, and in England, 329.
Canada, Vancouver, Mayor orders 500 copies PROGRESS AND POVERTY, 12 ; Hudson's Bay Co. raises Price of Land, 16 ; Profitable Landowning by, 70 ; Farmers want Single Tax, 50 ; Problem of Free Trade Finance in, 50 ; Municipal Rating on Land Values in Prince Rupert, 50 ; WINNIPEG TRIBUNE, F. J. Dixon in, 112 ; Duke of Sutherland's Emigration Schemes in Brooks and Clyde, Alberta, 159 ; Social Development in, 160 ; Single Tax in Edmonton, 166 ; Municipal Land Values Taxation in Manitoba, 167 ; Sir C. H. Tupper on Elections in, 168 ; Ontario Liberal Party adopt Land Value Taxation, 178 ; New Brunswick Municipalities, Resolution by, 178 ; Quebec, 178 ; Toronto, Second Annual Convention of Tax Reform League, 178 ; Second Annual Report Manitoba League for Taxation of Land Values, 178 ; PROGRESS AND POVERTY as a serial in VANCOUVER WORLD, 196 ; Spread of Single Tax Idea, 205 ; Winnipeg and the Single Tax, 206 ; Calgary Convention approves Land Values Taxation, 206 ; Henry George, junr.'s, Tour in, 207 ; Taxation of Land Values in all Municipalities in Alberta, 233 ; Saskatchewan (Regina) Land Speculation in, 238 ; Wonderful Land Value Increases in Calgary, 238 ; Progress in, 247 ; Fels in Ontario, 262 ; Sir J. Whitney, Premier of Ontario, interviewed by Fels, 262 ; News from Edmonton, Prince Albert, Saskatoon, Victoria, Regina, Medicine Hat, Saskatchewan, and British Columbia, 263 ; Canadian Farmers and their "Farmers," GRAIN GROWERS' GUIDE on, 288 ; Fels in, 343.
Canterbury, Archbishop of, on Disobedience to Law, 273.
Capital, The Flight of, Sir E. Speyer on, 5 ; Manufacturing Party, 33.
Capital, The SPECTATOR on, 108.
Cardiff, Land Values of, 176 ; Cathays Park, 12.
Cardiff University, Land Values at, 12.
Cardigan, *see* Housing.
Carmarthen, *see* Housing.
Carnegie, Mr. A., in Dunfermline, 30.
Carrington, Lord, satisfied with result of Small Holdings Act, 135 ; on Rural Depopulation, 224 ; on Peasant Proprietors, 225.
Cartoons—The Other Point of View, 8 ; The Two Sides of the Wall, 23.
Cecil, Lord H., quoted on Taxation of Land Values, 193.
Central Land Association's Good Advice, 220, 225.
Chamber of Commerce (London) and Australian Land Tax, 28.
Chamberlain, Mr. Arthur, in The NATION, on "The Fall in Real Wages," 24 ; on the Ceaseless Pressure of rising Rent, 28 ; Taxes on Industry, 55, 71.
Chamberlain, Mr. Austen, on Unionist Land Reform, 197.
Chamberlain, Mr. J., quoted, 85.
Chambers, Mr. T. G., F.S.I., "The Present Trend of Legislation with regard to the Taxation of Land," 209, 221.
Chapple, Dr. W. A., M.P., on National Insurance Bill, 54.
Charity, The Failure of Public, 187 ; D. Kiefer and, 234.
Chatsworth House and Park, Assessment of, 202.

Chelmsford, DAILY MAIL on Nowhere to Live, 202; Further Facts, 218.
Chesterton, Mr. G. K., The Solar Myth, 141; Peasant Proprietorship, 288.
Child's Story, A, 36.
China, News from, 101, 263; The New, and the Single Tax, 273; and Land Values Taxation, 346.
Chippenham Town Councillor penalised by Rates, 329.
Church Conference at Cardiff, Echoes from, 221; Mr. Lloyd George at, 223.
Churchill, Mr. W., on A Great Constructive Policy, 55; quoted, 84, 133; on the Strike, 132; on Old Chains of Monopoly, 132.
Clearance Scheme, The Tabard Street (London), 332.
Clonmel, Price of Land in, 211.
Coal Miners' Unrest, A Suggestion, 245.
Coal Royalties, 296; "A Striking Example," 307.
Coal Strike, The, 269; A Sermon and an Open Letter, 326.
Colonial and Foreign, 25, 50, 74, 99, 178, 205, 233, 262, 302, 343.
Colonise Our Own Land, 29.
Colliery Village, The Ideal, 81.
Collings, Mr. Jesse, on Home Supplies, 239.
COMMONWEALTH, The, Rev. H. Scott Holland on Henry George's Work, in, 4.
Consumption, The Cause of, 54; and the Poor, 158.
Co-OPERATIVE NEWS, The, on Credit Banks, 55; Waste Land and Waste Lives, 57.
Correspondence—The Rating of Land Values and its Effects, 39; The Protectionists' Opportunity, 193; The Scottish By-Elections, 219; Can Wages be raised by "Force"? 280.
Cottage Famine in Suffolk, 140.
Cottage Homes, Rural Housing and, 305.
COUNTRY LIFE quoted, on Land Hunger, 287.
County Councils as Landowners, 125.
Coventry, Ejectment Orders at, 88; *see also* Monthly Notes.
Cox, Mr. Harold, quoted, 9; Fels replies to, 53; In the Days of his Youth, 57.
Crime, Institutional Causes of, *see* Reviews.
Crime of Poverty, The, 245.
Criminal and the Community, The, 167.
Criminals, A Prison Governor on Juvenile, 168.

Dagonet (G. R. Sims) on Housing, 143.
DAILY CHRONICLE, The, on the Single Tax, 246.
DAILY HERALD, The, 307; quoted, 320; and Royalties, 334.
DAILY MAIL, The, Calcutta Correspondent quoted, 186; "Nowhere to Live" (Chelmsford), 202; Mr. Outhwaite on, 230.
DAILY NEWS, The, Housing in Kent, 28; Appeal of the Budget, 157; A Small Holdings Scandal, 160; New Capital of India, 186; A Weakening of Principle in, 189; Slum Problems, 198; Liberalism, 220, 250; Backsliding of, 271.
Danbury, *see* Housing.
Davidson, Mr. J. Morrison, "To Buy or not to Buy," 249.
Davies, Reception to Mr. and Mrs. C. Ll., 18.
Death Duty yield, The, 307.
Death of—S. H. Starnes, 129; Mrs. N. McLennan, 176; Rev. S. Thackeray, 233; G. A. Eadie, S.S.C., 261; Rev. T. Hill, 338.
Debates in Parliament:—
Acquisition of Land Bill, May Supplement, 347 (viii.).
Address in reply to King's Speech, March Supplement, 267 (i.).
Budget (1912-1913), 333.
Cottage Homes for Aged Persons Bill, May Supplement, 347 (iv.).
Finance (1909-1910) Act, 1910, Valuation of Cottages, 199; of Timber, 199; Instructions to Valuers, 200.
Finance Bill, 184; Lloyd George replies to Critics, 196.
Financial Statement, 29.
Housing and Town Planning Act and Rural Housing, May Supplement, 347 (iii.).
Housing of Working Classes Bill (Boscawen's), April Supplement, 303 (ix.), 271, 281, 290.
Industrial Unrest, March Supplement, 267 (i.).
Local and Imperial Taxation, March Supplement, 267 (vi.).
Local Rating and Land Values (Wedgwood's Resolution), April Supplement, 303 (i.).
Land Value Duties, proposed new Clause (J. D. White), 95.
Land Values Rating Bill, 312.
Profit Sharing, March Supplement, 267 (iii.).
Relations between Improved Facilities for Production and Wages (de Forest's Resolution), 95.
Small Holdings, 31; May Supplement, 347 (i.).
Small Landowners (Scottish) and Rating, 166.
Small Ownership, March Supplement, 267 (xiv.).
Tea Duty, 185, 198.
Deeper Cut Wanted, A, 1.
de Forest, Baron, M.P., Portrait of, 65.
Degeneration, Land Values *versus* National, 113.
Denmark, Report of Danish Committee for Taxation of Land Values, 51; Fredericksborg Land Values Conference, 155; News from, 75, 155, 347.
Destitution, To Prevent, 55.
Devon, Rating anomaly in, 2.
Devonshire, *see* Small Holdings.
Devonshire House, Assessment of, 202.
Dick Turpin, Pioneer, 308.
Digger Movement in the Days of the Commonwealth, The, 266.
Diocesan (Lincoln) Report on Housing and Unemployment, 172.
Disease, Starvation and, 158.
Dissatisfaction, 184.
Distress Committee (St. Pancras) Report, 191.
Dittmar, Dr., Report to Local Government Board (Scotland), 158, 168.
Dorset, *see* A Small Holdings Scandal, 160.
"Doss-houses" in Spitalfields, 196.
Dowlais, Housing conditions in, 332.
Duke's Two-and-eightpence, The, 220.
Dulwich Young Liberals, *see* Monthly Notes.
DUNDEE ADVERTISER on Mr. Ure's Speech, 153.
Dunfermline and Town Planning, 320.
Dunmore, Earl of, and Small Ownership and National Land Bank Bill, 2.
Durham, Need for Valuation in, 251.
Duty of the Government, The, 131.
Dysart, Earl of, and Small Holdings, 3.

Eadie, Mr. G. A., S.S.C., Death of, 261
East Hanningfield, *see* Housing.
Eastbourne, Value of Land in, 202.
Economic Classes, *see* Monthly Notes.
Economic Science at Portsmouth, 124.
Economy, Introductory Lecture to Political, 64.
Education, Land Monopoly and, 184.
Ejectment orders at Malton, 88; at Coventry, 88.
Election Pledges and Performances, 186.
Elections, By- —Ross and Cromarty, 42; West Ham (N.), 65, 89; Tradeston (Glasgow), 66; Kilmarnock, 129; Keighley, 148; Ayrshire (N.), 189; Govan, 189; St. Rollox (Glasgow), 258.
Elgin, Lord, and Dunfermline Town Planning Scheme, 320.
Eliot, George, on Reverence for Law, quoted, 273.
Emigration, Figures of Scottish, 195.
Emigration Schemes, Duke of Sutherland's, 159.
English League, The, 21, 43, 69, 98, 129, 153, 177, 204, 232, 259, 300, 338.
Englishman, God's, 173.
Epsom U.D. Council buys Land for Reservoir, 195.
Essex, Health of, 107.
ESTATES GAZETTE, The, on "Small Ownership and Land Bank Bill," 2; and Purchase of Land Bill, 2; Irish Land Purchase difficulty, 2; Award to Commercial Union Assurance Co., Ltd., 16; and United Committee's Report, 27; Mr. Howard Frank on Passing of Landlordism in, 28; The "Notorious" Finance Act, 30; un-let surplus Lands in London, 39; Value in Blackpool, 48; in Lincoln's Inn, 49; Bogus Land Sales in Argentina, 51; Housing Problem at Llangollen, 70; quoted, 70; Land at Reigate, 71; Immingham Dock, 71; Park for Southgate, 93; and Glasgow Conference, 106; on the Philosophy of Land Values, 126; and Street Traders, 132; on Advances in respect of Irish Land, 140; Site Values in New York, 167; Sale in Southend-on-Sea, 194; Land for Reservoir at Epsom, 195; The Future of the Land, 219; Words of Wisdom from, 247; Tabard St. (Southwark) Clearance Scheme, 332; Mr. Pierpont Morgan's New Building, 334.
Evans, Thomas, Spencean Librarian, quoted, 60.
Eve, Mr. H. Trustram, in LAND UNION JOURNAL, 48; and United Committee, 225; buys Literature at U.C.'s Offices, 282.
EVENING NEWS (London), Mr. C. W. Loveridge's letter in, 153.
EVENING TIMES (London) on Baron de Forest's Victory, 54.
Examination Papers, 21, 48.
Exchanges (Labour), Figures of, 161.
Expert, The Criticism of the, 309.

Fabianism, The Failure of, 82.
Farnham (Surrey), *see* Housing.
Fels, Mr., Reception to, and Mrs., 18; in Germany, 51; on his Mission, 53; Danish Campaign, 75; in Copenhagen, 76; in Sweden, 76; in Dresden, 77; in WESTMINSTER GAZETTE, 82; at Birmingham, 139, 148; at Rotherham, 148; at Bayswater, 149; at Manchester, 149; at Grand Rapids, 207; at Utica, 234; News of, 234; Interviews Sir James Whitney, Premier of Ontario, 262; News from, 302; A Characteristic Letter, 302.
FIELD, The, quoted, 84.
Fight for Free Shelter, A, 213.
Fined £1 per day for starting a New Industry, 340.
Fishguard, *see* Housing.
Fisher, Mr. A. (Australian Premier), and London Chamber of Commerce, 28; on the Labour Movement, 47.
Fleet Street, Scene in, 213.
Fore End, *see* Housing.
Foreign News, *see* Colonial and Foreign.
Form Eight declared invalid, 16.

France, L'IMPOT UNIQUE quoted, 77, 101, 180, 207, 264; Airmen and right to Air in, 89; News from, 155; Peasant Proprietors in, 264; The Three Pigs, 264.
Frank, Mr. Howard, on the Passing of Landlordism, 28.
Free America, 73.
Free Breakfast Table, Liberal Pledges and, 185.
FREE TRADER, The, and the Land Question, 3.
FREEWOMAN, The, quoted, 213.

Gainsborough, *see* Housing.
Galloway, Lord, and his Tenants, 12.
Gambling, Poverty and, 4.
Gardiner, Mr. A. G. (Editor DAILY NEWS), at Ewell, 133; on Prospects of the Government, 319.
Garrison, Mr. F. W., in DAILY NEWS, quoted, 282.
Garvie, Rev. A. E., on Social Development of Canada, 160.
G.P.O. Site, Value of, 167.
George, Henry, His Work, Rev. H. Scott Holland on, 4; Can the Tax be passed on? 35; Portrait of, 52; Anniversary, 79; Commemorations at Glasgow, 123, English League, 145, New Zealand, 179, South Australia, 179; Unanswerable Letter on Protection, 313; quoted, 59, 83, 90, 109, 173, 191, 204, 208, 247, 290, 308, 310, 317, 320.
George, Henry, jun., on Taxation, 72; Tour in Canada and U.S.A., 207; News of, 246; on Political Situation in United States, 344.
George, Lloyd, *see* Lloyd George.
Germany, Increment Taxation Bill, 25; Mr. Fels in, 51, 77; Schoenberg Town Council's proposal, 114; News from, 181.
"Giving the Show Away," 164.
Gladstone, Mr. W. G. C., and Taxation of Land Values, 129.
Glasgow Conference, 105; ESTATES GAZETTE and, 106; Report of, 115; Portraits, 118—119; Informal meeting at, 123.
GLASGOW HERALD, The, on Scottish Census Returns (1911), 14.
Glasgow, Housing and Consumption in, 158, 168; Darkest, 213; another view of, 213; experience in Land Purchase, 306; Slums, 306; Battle with the Slums, 321.
Glasgow, St. Rollox, *see* Elections; Land Values of, 108; Corporation, and Rating of Land Values, 152, 241.
God's Englishman, 173.
Goldie, Sir G., Report of Finance Committee, London County Council, on un-Let Lands, 39.
Goschen, Lord, Reply to Deputation quoted, 6.
Govan, *see* Elections; *also* Housing.
Government's Pledges, The, 270.
Great Leighs, *see* Housing.
Grey, Sir E., his views contrasted, 209, 210; on Unearned Increment, 225.
Greenock, *see* Housing.
Grip of the Landowner, An American Citizen on, 82.
Gronlund, L., Co-Operative Commonwealth quoted, 87.
Grouse Moors and Wealth Production, 81.

Haggard, Mr. Rider, quoted, 29.
Halifax Town Council and Glasgow's Petition, 297.
Ham, Valuer's Award at, 3.
Hamilton, Councillor W. D., His Motor Campaign, 231, 282, 299, 340.
Hampshire, Land Hunger in, 71.
Hampstead, Rates in, 186.
Hanningfield, East, also West, *see* Housing.
Harcourt, Mr. Lewis, on State's Deep Pocket, 272.
Hardie, Mr. J. Keir, at Mountain Ash, 132.
Harper, Mr. Edgar, LAND UNION JOURNAL and, 5.
Harrison, Mr. C., Publisher of PROGRESS AND POVERTY, retires, 196.
Hastings, 666 years' purchase at, 159; Rating anomaly, A, 272.
Haverfordwest, *see* Housing.
Headlam, Rev. S. D., on Real Duty of Fabians, 83.
Hednesford, A Builder's Experience in, 231.
Henderson, Mr. J. M., M.P., LAND UNION JOURNAL and, 4.
Here and There, 88, 114, 139, 167, 196, 246, 282, 319.
Hertzog, General, on Immigration, 64.
Highland Clearances, History of the, 15.
Highlands, From the, 220.
Highland Glens, The Deserted, 15.
Highlands, Hope for the, R. L. Outhwaite, 42.
Highland News: Reward of Ownership, 203.
Highwood, *see* Housing.
Hill, Rev. T., in the NATION, 24; at Conference of Rural Deanery of Grimsby and Cleethorpes, 43; Death of, 338.
Hilsea, War Department as Landlord at, 282.
Hirsch, Max, quoted, 246, 251.
History of Land Values Taxation (Scotland) Bill, 270.
Holland, Rev. H. Scott, on Henry George's Work, 4.
Hollingbourne, *see* Housing.
Home Supplies and Uncultivated Land, 239.
House Duty, Proposal for Graduated, 46.
House Famine and its Cause, The, 70.
House Rent and Taxation of Land Values, 61.
Houseless People and Empty Houses, 134.
Housing at Aberayron, 114; Billericay, 139; Boreham, 218; Botesdale, 140; Cardigan, 114; Carmarthen, 114; Coventry, 88; Danbury, 218; Dowlais, 322; Essex, 107; Farnham (Surrey), 245; Fishguard, 114; Fore End, 218; Gainsborough, 161; Glasgow, 158, 168; Govan, 195; Great Leighs, 218; Greenock, 109; Hanningfield East, also West, 218; Haverfordwest, 114; Highwood, 218; Hollingbourne, 27; Inverness, 49; Lampeter, 114; Little Baddow, 218; Malling, 28; Malton, 88; Melksham, 284; Milford Haven, 114; New Quay, 114; Sandon, 218; Wales, 114; Wales (South), 246; Widford, 218.
Housing, Dagonet (G. R. Sims) on, 143; Failure of Public Charity, 187; Rating System and, 187; Unionist proposals, 187; Mr. Lloyd George on, in 1903 and 1911, 210; Land Monopoly and, in Ireland, 211.
Housing and Cottage Homes, Rural, 305.
Housing and Low Wages, DAILY NEWS Correspondence, 286.
Housing and Town Planning Act, Local Government Board's Memorandum, 186.
Housing and Unemployment, Lincoln Diocesan Report, 172.
Housing Bill, The Unionist, 270.
Housing Problem, in Rural Kent, 27; The Never-ending, 133.
How much Longer? 270.
How to raise Wages, 287.
How to Reduce your Rates and Taxes, Letter on, 343.
Hudson's Bay Co., *see* Canada.
Hughes, Mr. W. M., Acting-Prime Minister, Australia, "The Case for Labour," Reply to the SPECTATOR, 113.
Hugo, Victor, quoted, 15.
Hunt, Mr. Rowland, M.P., *see* Questions in Parliament.
Hurt by a Tax on Land Values? Who is, 289.

Idle Rich, The Abolition of the, 210.
Ilchester, Lord, Sells Land, 125.
Immigration, Land Values Taxation and, 113.
Immingham Dock, Cost of, 71.
Impartial Critics, 28.
Improvement Schemes and Workmen's Dwellings, 187.
Improver, Penalising the, at Birmingham, 307.
Income Tax proposed by TIMES Correspondent, A Local, 46.
Increment Taxation Bill passed in Germany, 25.
India, New Capital of, 186; Delhi Land Values, 251.
Indians, Copy of Penn's Deed with, 60.
Industry, Taxes on, 71.
Inge, Dean, on the Spirit of the Age, 157; Reply to, 184.
Inheriting and Contributing, 307.
Inland Revenue Annual Report, 139.
Inquest at Westminster, 217.
Inspector of Poor (Berwickshire) and Land Values (Scotland) Bill, 1912, 340.
Insurance Bill, The, 6, 32; Who Pays? 112; G. Lansbury on, in the WORKER, 139; Dr. Chapple on, 54; "9d. for 4d." Perhaps, 183.
Insurance, State, and the Ceaseless Pressure of Rising Rent, 82.
Insurance, Unemployment and, A New Zealand Lesson, 28.
"Interludes and Sketches," 133.
International Trade and the Rate of Exchange, 317.
Inverness, Housing Conditions, 49; Town Council and Land Values (Scotland) Bill, 298.
Investor, Sir E. Speyer on the British, 5.
Involuntary Idleness, Louis F. Post on, in the PUBLIC, 5.
Ireland, Land Monopoly and Housing in, 211.
Ireland, *see* Monthly Notes.
Irish Land Acts, Report, 93; Advances under, 140.
Irish Land Owners' Convention, 134.
Irish Land Purchase Difficulty, 2; Blue Book issued, 320.
Islington, The Burden of Rates in, 309.

Jacobs, Mr. Louis P. (Melbourne), visits the United Committee, 18.
Johnson, Tom L., Portrait of, 78; Memorial number of the PUBLIC, 104; "My Story," 273, 301; quoted, 275, 312, 313, 314, 317, 320; A good story of, 319; Fels on Best Monument to, 343.
Jones's Boy asks some Questions, 330.
Judge Garry of the Steel Trust, A Confession and a Warning by, 239.

Kaufman, H., quoted, Barracks of Want, 244.
Keighley object lesson, A, 185.
KEIGHLEY NEWS, on C. H. Smithson, 246; on Growth of the Movement, 319.
Keith, ex-Provost, on "Common Good," 108.
Kent, Housing Problem in Rural, 27. *See also* Small Holdings.
Kenyon, Lord, Sells Land, 16.
Kiefer, Daniel, An Appreciation, 233; and Charity, 234.
Koch, Dr., on Consumption, 54.

Labour Daily, The New, 307.
Labour Exchanges, Figures of, 14.
"Labour Loaves," Mr. Ramsay Macdonald on, 271.
Labour Movement, Australian Premier on, 47.
Labour Municipal Charter, A, 54.

Labour Party, TIMES on the position of, 273; and the Land Question, 232.
Labour Unrest, 310; Mr. Lloyd George on, 123.
Labourer, The, The Farmer, and The Landlord, 31.
Labourer, The position of, 79.
Labour's Share, TIMES quoted, 108.
Lambert, Mr. R. C., M.P., quoted, 247.
Lambeth "Pedlar's Acre," 194.
Lampeter, *see* Housing.
Lanarkshire Miners and Royalties, GLASGOW HERALD quoted, 297.
Land Acts, The Irish, 93.
LAND AGENTS' RECORD quoted, 209, 221, 309; "The Single Tax Outrage," 291.
Land and Taxation Reform Memorial, 1; Presentation of, 17; Text of, 17; List of Signatories, 18; LAND UNION JOURNAL and, 47.
Land Banks and Credit Banks, 24.
Land Hunger, An Experiment, 57; in Rural Districts, 71.
Land Hunger; Its Effect and Its Cause, 287.
Land Laws in Papua, 93.
Land Market, The Future of the, 219.
Land Monopoly, The Poisoned Fruits of, 54; Slavery and, 114; Cause of Rome's Downfall, 114; and Education, 184; and Housing in Ireland, 211; in Wiltshire, Petition to Chancellor of the Exchequer, 328.
Land Purchase, Irish difficulty, 2; Ireland, 140; Government Approval of, 306; Municipal experience of London and Glasgow, 306; scheme at Barra, Failure of, 328.
Land or Land Values, *see* Reviews.
Land Owning, Profitable, 70.
Land, Price of, in Devon, 2; at Ham, 3; at Cardiff, 12; near Wrexham, 16; in London, Holborn, 16; Coventry St., 16; Aldwych, 194, 250; Lambeth, "Pedlar's Acre," 194; Llangollen, 70; Reigate, 71; Southend, 71; Southgate, 93; Hastings, 159, 272; at Epsom, 195; Clonmel, 211; in Glasgow, 321.
Land Prices and Small Holdings, 55.
Land of Canaan and in England, In the, 329.
Land Question? What is the, 29; Cardinal Manning quoted, 29; Woman and, 213; Labour Party and, 232.
Land Reform, Unionist, 197.
Land Speculation Game, The, 238.
Land System of Ancient Peru, The, 102.
Land Tax Returns, *see* W. Australia.
Land Taxation in Rome, 114.
Land Tenure in Northern Nigeria, 181.
Land Union on the first year of Valuation and Land Taxes, 142.
LAND UNION JOURNAL, The, and United Committee, 4; and Mr. J. M. Henderson, M.P., 4; and Mr. Edgar Harper, 5; reviewed, 9; "A Simple Illustration," 10; Admires Land Taxers, 31; declines advertisement of "The Essential Reform," 43; on Land and Taxation Memorial, 47; reviewed, 48; Mr. Fels replies to Mr. Harold Cox in, 53.
Land Union's Policy, The, 131.
Land Valuation Department, 139.
LAND VALUES, 18th year of, 213; Appreciations of, 342, 343.
Land Values, Farmers' Club and Taxation of, 11; at Cardiff University, 12; in W. London, 16, 250; Aldersgate St., 70; Trafalgar Square, 70; Leicester Square, 70; of Glasgow (Common Good), 108; *v.* National Degeneration, 113; G.P.O. (London) Site, 167; in New York, 167, 247, 251, 344; New York, £8,712,000 per acre in, 344; in Cardiff, 176; in Delhi, 186; Southend, 194; Rise of, in Stepney, 220; in Portsmouth, 230; West Ham, 251; Sir John Benn on Rating of, 291; in Rouken Glen, 297; MUNICIPAL JOURNAL and, 308; Annual increase of, in Manchester, 332; Equitable Life (New York) Site, 344; in Seattle, 344.
Land Values and Taxation in Parliament, 237; *see* Debates, *also* Questions and Supplements.
Land Values Leagues, List of, 156, 182, 267.
Land Values Publication Department, Report, 301.
Land Values Rating Bill, 312.
Land Values (Scotland) Bill, 183, 192; Inverness Town Council and, 298; Memorandum on 1912 Bill, 315; Notes on, by Mr. J. D. White, M.P., 316, *See* Debates, *also* Supplements.
Land Values Taxation, in Gaelic, 4; House Rent and, 61; and Immigration, 113; in Practice. *See* Reviews.
Land Values Tax, Henry George on Incidence of, 35.
Landlord, The Labourer, The Farmer and the, 31; Who is the?, Lloyd George on, 105.
Landlordism, The Power and Curse of, 12; The Passing of, 28; in Tangier, 77.
Landowner, The Grip of the, 82; Circumventing the, 308.
Lansbury, Mr. G., M.P., on Insurance Bill, 139.
Law, Mr. Bonar, at Leeds, 170; Disobedience to, Archbishop of Canterbury on, 273; George Eliot on Reverence for, quoted, 273.
Law-made Crime, A, 30.
Leading Articles, The State Insurance Scheme, 6; The Insurance Bill, 32; The Spirit of the British Constitution, 58; The Lords, Their Defiance and Their Threats, 84; Progress, 110; The Urgency of Valuation, 136; The Protectionists' Opportunity, 162; The Yawning Chasm, 118; The Line of Advance, 214; The Position of Tenant Farmers in England and Wales, 242; The Aftermath of a Whig Victory, 274; Labour Unrest, 310.
Leaflets, List of New, 226; A New, 266.
League, *see* English; Land Values; *also* Monthly Notes.
Leeds, Mr. Bonar Law at, 170; Sir H. Campbell-Bannerman at, quoted, 189; Sir E. Grey at, 210; "Disgrace to," Hampered Trader's Letter, 320.
L'IMPOT UNIQUE, quoted, 77, 101, 180, 207, 264.
Leinster, *see* Land Purchase, Ireland.
Letters to the Editor, 126, 140, 277.
Lewisham Guardians and a Ratepayer's Letter, 282.
Liberal Finance, A Criticism, 37.
Liberal Pledges and the Free Breakfast Table, 185.
Lincoln Diocesan Report on Housing and Unemployment, 172.
Lincoln's Inn Fields, Value in, 49.
Line of Advance, The, 214
Liverpool, *see* Monthly Notes.
Local Taxation, The Burden of, 2.
Loch Lomond Rights, 97.
Logan, Mr. J. W., M.P., Labourer, Farmer and Landlord, The, 31.
London, Un-let Lands in, 39; Valuable City Site Vacant, 70; Advancing Rents in, 159; Land Purchase Experience in, 306; Circumventing the Landowner, 308.
London, Bishop of, 196.
Long, Mr. W., M.P., quoted, 10.
Lords, The Passing of the, 53; Their Defiance and Their Threats, The, 84.
Llangollen, Housing Scheme Abandoned, 70.
Lloyd George, Mr. (Chancellor of the Exchequer), quoted, 1, 214, 215; Replies to Deputation on Sugar Duty, 3; on Wanted, a Rational Land System, 7, 311; at Birmingham, 31; on Consumption, 54; Message from, 105; Limehouse Speech quoted, 105; Affects Will of a London Lady, 114; on Labour Unrest, 123; on Most Urgent Need, 163; and the Tea Duty 185, 198; Replies to Budget Critics, 196; on Housing, 1903 and in 1911, 210; The Problem of Poverty, 223; and the English League, 233; Wiltshire Petition to, 283.

Macdonald, Mr. J. R., M.P., on Land Taxes in Australia, 211; Labour Loaves, 271.
Machinery and Rating, 56.
Maclean, Mr. D., M.P., and Lloyd George's Message, 105.
Madsen, Mr. A. W., Marriage of, 259; Portrait of, 259.
"Magic of Ownership," The, 212.
Magherafelt, *see* Monthly Notes.
Mall Approach (London) Compensation Claim, The, 16.
Malling, *see* Housing.
Malmesbury, Lord, "Purchase of Land Bill," 2.
Malton, Ejectment Orders at, 88.
MANCHESTER GUARDIAN on Imperial and Local Finance, 249.
Manchester, Annual Increase of Land Values in, 332. *See* Monthly Notes.
Manifesto by Scottish League, 144.
Manitoba, *see* Canada.
Manning, Cardinal, on the Land Question, 29.
Manufacturing Party Capital, 33.
Market Gardeners, High Priced Land for, 16.
Market Price and Assessable Value, 39.
Manxian Land Question, Mr. Hall Caine on, 158.
Markham, Sir A. B., Mining Royalties (Figures of), 245.
Martian, The, 326.
Masterman, Rev. Canon, on "Common Inheritance," 307.
Maxwell, Sir J. S., Sells Land to Glasgow Corporation, 297.
McHugh, Mr. Edward, arrives in Australia, 262.
McLennan, Mrs. N., Death of, 176; Presentation to Mr. N., 318.
McLeod, Norman, "Reminiscences of a Highland Parish," quoted, 15.
McVail, Dr., Report to Local Government Board Scotland, quoted, 158, 168.
Melksham, *see* Housing.
Memorial, The Land and Taxation Reform, 1.
Men, Money and the Land, 112.
Middlesex County Council and Voluntary Land Purchase, 200. *See also* Small Holdings.
Milford Haven, *see* Housing.
Mill, J. S., quoted, 98, 204.
Mines, Accidents in, 194.
Minimum Wage, The, 237. *See* Debates; *also* Supplements.
Mining Royalties, 307; DAILY HERALD and, 334.
"Minus Site Values," A Conundrum, 232, 250; Appeal Case, 331.
Missouri, *see* United States.
Money, Mr. L. G. Chiozza, A Plea for Simplicity in Taxation, 29; The Fall of Wages, 81.
Monthly Notes and News of the Movement, Adult Schools, S.E. Counties Conference, 149; Altrincham, 292; Ashton-under-Lyne, 253; Atherton, 257; Aylesbury, 228, 295; Belfast, 257, 296; Birmingham, 147, 148, Municipal Elections in, 175; Bolton, 20, 40, 96, 127; Bradford, 253; Burnley, 257; Cambridge, 339; Carlisle, 295; Chelmsford, 229; Chester, 175; Coventry, Debate at, 201; Cumberland, 339; Currock, 254; Dulwich, Young Liberals, 40; Dumfries, 68, 96, 203, 341;

East Grinstead, Mr. Ure at, 295; Economic Classes, 20, 21, 23, 317, 319, 320; Questions in Prize Competition, 296; Edinburgh, 151, 203, 340; English League, 21, 43; Annual Report, 62, 69, 98, 129, 153, 177, 204, 232, 259, 300, 338; Glasgow, Conference, 40, 65, 94, 105; Donation to, 202; Glasgow Corporation and Rating Land Values, 152, 227, 339; Glasgow Liberal Council, 341; Greenwich, 338; Highlands League, 96, 128, 232, 259; Inverness, 341; Ireland, Magherafelt Rural District Council, 176; Langley, 253; Leeds, 255; Literature, 252; Liverpool, 20, 40, 97, 174; London Campaign, 229, 292; London Liberal Federation, Mr. Raffan at, 338; Manchester, 20, 40, 66, 95, 127, 147, 149, Report, 174, 201, 228, Verinder at, 256, 294, 335; Market Harborough, 293; Melton Mowbray, 292; Mid-Derby, 335; Midland League, 40, 66, 127, 175, 201, 229, 257, 294, 336, Annual Meeting, and Third Report, 336; Mid-Norfolk, 66; National Liberal Club, 255; Newcastle-on-Tyne, Teachers' Conference, 337; Newcastle-under-Lyme, Capt. Pretyman and J. C. Wedgwood in, 202; Newspaper Correspondence Group, 294; Northern League, 40, 66, 96, 127, 147, 175, 201, 228, Dinner to Mr. W. Reid, 294; Oldham, 292; Partick, 341; Peebles-shire, 96, 151; Portsmouth, 21, 66, 147, 230, 257, 294, 336; Presentation of the Memorial, 17; Public Meetings Campaign, 252, 292; Rotherham, 148; Scottish Notes and News, 22, 40, 66, 96, 128, 150, 176, 202, 231, 258, 296, 339, Scottish League, 96, Scottish Liberals and Taxation of Land Values, 151; Sheffield, 254; Springburn, 341; Stamford, 292; Stepney, 335; Stockport, 254; Tradeston By-Election, 66; United Committee, Activity of, 226, Lecturers, 294; Warley Woods, 254; Welsh Committee, 21, 96, Welsh League, 255, Welsh National Liberal Council, 149; West Ham, N., By-Election, 65; Widnes, 335; Wiltshire, Meetings in, 229, 252, Mr. Outhwaite on, 324, Reports, from R. C. Orr, 284, 324, Miss Ponkin, 284, 324; Yorkshire League, 21, 40, 66, 96, 128, 148, 149, 175, 202, Annual Report of, 227, 255, 282, 295, 335; Young Liberal Municipal Programme, 149.
Morning Post on The Stirring of Labour, 80; The Scotching of Tariff Reform, 80.
Mountain Ash, Mr. Keir Hardie at, 132; Mr. Wedgwood at, 176.
Municipal, Charter, A Labour, 54; Reception to Conference Delegates at Glasgow, 122; Campaign for the Rating of Land Values, 266, 297; Land Purchase, Experience of London and Glasgow, 306.
Municipal Journal, The, and Rating Reform, 107; and Land Values, 308.
Munster, *see* Land Purchase (Ireland).
"My Neighbour's Landmark" (Verinder), 109; Reviewed, 154.
"My Story" (Tom L. Johnson), 273; Reviewed, 301.
Myth, The Solar, 141.

National Liberal Federation Conference at Bath, 171.
Native Labour Position in Rhodesia, 164.
Native Rights in Nigeria, Times and, 212.
Nevinson, Mr. H. W., on Change in Belfast, 240.
New Brunswick, *see* Canada.
Newbury (Berks), A Hard Case, 153.
Newcastle Prison Governor on Juvenile Criminals, 168.
New Quay, *see* Housing.
News of the Movement, *see* Monthly Notes.
N.S.W., *see* Australia.
New Zealand, Prosperity under Taxation of Land Values, 44; Liberator, quoted, 75; News from, 100; Minster of Education on Single Tax, 103; New Zealand Times on Mr. Fowlds's Resignation, 133; Town Clerk of Wellington, quoted, 150; Mr. Fowlds on Taxation of Land Values, at Henry George Dinner, 179; How Land is Held in, 206; The Position in, 344.
"No Room to Live," Mr. C. R. Buxton, in Daily News, 285.
Northern Nigeria, Land Tenure in, 181; Native Rights in, 212.
Northumberland, Duke of, and Alnwick Rural District Council's Waterpipe, 220.
Nottingham, Land Monopoly and Education, 184.
Norway, Land Values Society formed, 208.
Norwich, Dean of, on Social Legislation, 56.

O'Brien, Mr. W., M.P., on the Land Question, 134.
Observer, The, on Sun Yat-Sen, 346.
Ontario, *see* Canada.
Opinions, Circumstances alter, 57.
Oppressed, The Cry of the, 190.
Oregon, *see* United States.
Our Land, on Rural Development, 30.
Outhwaite, Mr. R. L., in the Highlands as Daily News Special Commissioner, 22; on Hope for the Highlands, 42; in Daily News on Dorset Small Holdings, 161; at Chelmsford, 230; on Glasgow Slums, in the Daily News, 306, 321.
Overcrowding, The Problem of, 54; Sir H. Campbell-Bannerman, quoted, 88.

Paisley Town Council and Heavy Taxation, 319.
Pamphlets, New, in Gaelic, 4; Rural Reform, 22; Form IV.: What next? (Verinder), 22, 25; What the Working People want, 227; Land Question, 246; Rating of Land Values: Case for Hastings, Harrogate, and Glasgow, 339.
Papua, Land Laws of, 93.
Parliament, Questions in, *see* Questions in Parliament.
Parliamentary Debates, 237, 269, 303. *See also* Debates; Questions; and Supplements.
Paul, Mr. John, Marriage of, 94; Presentation to Mr. and Mrs., 122.
Pearl Life Assurance Co., Ltd., buy land in Holborn, 16.
Peasant Proprietors, Lord Carrington on, 225; in France, 264; at Barra "cannot make both ends meet," 328.
Peasant Proprietorship, Lord Salisbury quoted, 85; Mr. G. K. Chesterton on, 288.
"Pedlar's Acre," Lambeth, 194.
Penn, William, Copy of his Deed with the Indians, 60.
Peru, The Land System of Ancient, 102.
Petition for Rating of Land Values, Glasgow Town Council's, 297; List of Authorities supporting, 297; Further list, 339; the Star (London) on, 306.
Philosophy of Land Values, The, 126.
Phthisis in Glasgow, 158, 168.
Pickering, Mr. W. H., on The Ideal Colliery Village, 81.
Pigs and Pigstyes, On, 184.
Pigs, The Three, 264.
Pocket, The State's Deep, 272.
Poetry, The Unsold Lands, 5; 'Ustler Joe, 16; A Glorious Gospel, 31; The Heirs of All The Earth, 37; The Fight for Freedom, 83; Why Not Take The Reins? 88; Half the Ketch, 89; The Victory of The Vanquished, 104; Toom (Empty) Scotland, 109; The Squire of Cragwell Hall, 135; Our Just Demand, 135; A Question of Value, 137; The Agent of The Lord, 217; "Slide Back a Panel of The Window," 244; The Dawn of To-morrow, 247; To a Piece of Coal, 277; "See yonder poor, o'er-laboured wight," 283; The Liberty Song, 285; Keep it before the People, 290; "Come forth from the valley," 323.
Policy, A, That will Live, 30; A Great Constructive, Mr. W. Churchill on, 55.
Political and Economic Discussion, 24, 47, 71 123, 142, 170, 196, 221, 247, 291, 333.
Political Economy, Introductory Lecture to, 64, 91; Classes, 141, 169, 231.
Pollock, Mr. K. C., on "The Slippery Slope," at Surveyors' Institution, 272.
Poor, Consumption and the, 158; and Burden of Rates in London, 186.
Portraits of—Mr. Ure, at Gladstone Park, 26, 119; Janet Calder, 36; Henry George, 52, 118; Baron de Forest, 65; J. Dundas White, M.P., 67, 118; Tom L. Johnson, 78; Wm. Cassels, 91; John Paul, 94, 119; R. L. Outhwaite, M.P., 119; Joseph Fels, 119; P. Wilson Raffan, C.C., M.P., 118; Josiah C. Wedgwood, M.P., 118; Richard McGhee, M.P., 118; James Busby, 118; Mr. C. H. Smithson, 118; A. Mackendrick, 119; Ex-Bailie Burt, 119; A. W. Madsen, 259; William Reid, 277; Norman McLennan, 317; A. W. Dakers, B.A., 337.
Portsmouth, Land Value at North End, 230; Mr. Ure and Rating Land Values at, 282. *See also* Monthly Notes.
Position of the Labour Party, Times on, 273.
Post, Louis F., on Involuntary Idleness, 5.
Posters, Specimen, 287, 324.
Poverty, and Gambling, 4; The Problem of, Mr. Lloyd George on, 223; The Crime of, 245.
Poverty Question, The Bishops and The, 138.
Powerful Group, The (L.V. Group), 221.
Pretyman, Capt., on Mission of the Land Union, 9; on Progress of Taxation of Land Values, 10; Letter in Land Union Journal, 48.
Pretyman's Cases, Capt., 1.
Price of Land, *see* Land, Price of.
Prime Minister's Attitude, The, 210.
Privilege, Nine Years' War with, *see* Reviews.
Progress, 110; Progress, Victoria, quoted, *see* Australia.
Progress and Poverty, Dent's Edition, 109; quoted, 191.
Property Market Review, quoted, 27, 200; Living in Poverty, 114; Rents more than Labourers can pay, 133; Irish Landowners' Convention, 134; Houseless People and Empty Houses, 134; Housing at Gainsborough, 161; The increased value in New York, 344.
Prosperity? What is, 30.
Protection, An Unanswerable Letter on, 313.
Protection and Free Trade, quoted, 90.
Protectionists' Opportunity, The, 162. *See also* Correspondence.
Public and Private Interests, 16, 48, 70, 93, 139, 167, 194, 250, 331.
Public, The, Tom L. Johnson Memorial Number, 104.
Punch quoted, 319.

Quarries, Accidents in, 194.
Quebec, *see* Canada.
Questions and Answers, 61.
Questions for "over-populationists," 247.
Questions in Parliament, Delhi, Land Values, 251; Government Purchase of Land near, 279; Distress for Rent, 38; Emigrants

from the United Kingdom, 167; Emigration (Scotland), 38, 195; Enclosure Acts, 167; Imperial and Local Taxation (Composition of Committee), 18, (Committee and Land Values) 167; Indian Land Acquisition Act, 279; Land Valuation, 39; Liberties of the People (Loud laughter), 88; Passenger movements (Scottish Ports), 319; Purchase proposals, Sir E. Strachey's, 160; Rosyth Dockyard, Accommodation for Workmen, 38; Small Holdings, 38, 39; acreage of, 167; Valuation Staff, 167.
Questions, Jones's Boy asks some, 330.

Rate of Exchange, International Trade, and the, 317.
Rates, London Poor, and the Burden of, 186.
Rating, Scottish Small Landholders and, 165; *see also* Debates; at Keighley, 185; of Sewers, 195, 275; in Wiltshire, 229; Anomaly at Hastings, 272.
Rating Bill, The Land Values, 312.
Rating Land Values, Bolton Town Council Demands, 143; Sir John Benn on, for London, 291.
Rating Problem and Agricultural Land, The, 45.
Rating Reform, The Municipal Journal and, 107.
Rating Site Values, 309.
Rating Surveyors' Association and Site Value Rating, 309, 334.
Rating System, Our, 56; and Housing, 187.
Reactionary Progressive, A, 64.
"Real" and other Forms of "Property," 107.
Reception to, L. P. Jacobs, H. Andrews, and E. McHugh, 146.
Reeves, Mr. W. Pember, at Portsmouth on Land Taxes in Australia, 124.
Registration of Title, Report of Commissioners quoted, 60.
Reigate, Land for Public Services at, 71.
Renfrewshire County Council and Glasgow's Land Values, 203.
Rent, Wages and, 56.
Reports, *see* Monthly Notes.
Resolutions, Westminster Conference of Borough Councils, 2; Irish Branch of Surveyors' Institute, 3; Scottish League (Pentland Bill), 22, 340; Bolton Traders, 41; Town Council, 143; at Copenhagen, 52; Glasgow Conference, 65; (3) Liberal Council, 341; English League, 70 (3), 153; Bethnal Green Distress Committee (Unemployment), 82; Birchfield Park, 95; Cathays Park, 96; in Johannesburg "Parliament," 100; Scottish Liberal Associations, 151; S.W. Bethnal Green Young Liberals, 153; Umtali Congress, Rhodesian Agricultural Union, 155; Liverpool "Parliament," 174; Chester Mutual Improvement Society, 175; Magherafelt Rural District Council (Ireland), (Taxation of Improvements), 176; New Brunswick Municipalities, 178; at London County Council, by Sir J. Benn (Rating), 186; Manchester, Memorial Hall, 201; United Committee (Valuation Inquiry), 227; Glasgow Town Council (Rating), 227; Sheffield, 254; Leeds, 255; Annual Meeting, Yorkshire League, 256; State Federation of Labour, Oregon, 265; Portsmouth, 293; Widnes, 335; Stepney, 335; Annual Meeting, Midland League, 336; Montrose Parish Council, 340; Edinburgh League, 341; Dumfriesshire, 341; Partick United Liberal Council, 341.
Reviews, Woman and Labour, 49; Rural Denmark and its Lessons, 49; The Truth about Spain, 49; The Conflict of Colour, 73; Institutional Causes of Crime, 73; Nine Years' War with Privilege, 73; A.B.C. of the Land Question, 129; My Neighbour's Landmark, 154; Land Valuation and its Objects, 182; What the Working People Want, 260, 329; Problem of Wealth and other Essays, Max Hirsch, 260; Land Values Taxation in Practice, 260; The Making of Northern Nigeria, 260; The Digger Movement in the Days of the Commonwealth, 266; My Story, Tom L. Johnson's Autobiography, 301; The Village Labourer (1760-1832), 302; A Word to Socialists, 313; Wages and Land, 342; Land or Land Values, 342; The Rise of Democracy, 342.
Reward of Ownership, Highland News quoted, 203.
Reynolds's Newspaper on Royalties and the Coal Crisis, 246.
Rhodesia, *see* Africa.
"Rich Man Using Little Land," The, 309.
Riches and Poverty reviewed in Fabian News, 82.
Right to Work Bill, The, Introduced, 26.
Rogers, Prof. Thorold, quoted, 302.
Rome—Decline and Fall of, Spectator on, 113; Land Taxation in, 114.
Room to Live, No, 285.
Rosebery, Lord, on Empty Houses, 134.
Rosyth, A Lesson for Town Planners, 306.
Rouken Glen and Land Values, 297.
Royalty, Machines Eliminated by Rating, 56.
Royalties, and the Coal Crisis, 246; Wemyss Coal Trust and Coal Companies, Ltd, 296; Daily Herald and Mining, 334.
Rural Campaign, 209.
Rural Depopulation in Suffolk, 172; Wiltshire, figures, 172; Lord Carrington on, 224.
Rural Development, Our Land on, 30.
Rural Housing and Cottage Homes, 305.
Rural News, 283, 323. *See also* Monthly Notes.
Ruskin, quoted, 30, 127.
Ryan, Mr. W. P., F.S.I., on Rating Site Values, 309, 334.

St. Pancras Distress Committee Report, quoted, 191.
St. Rollox (Glasgow), *see* Elections.
Sandon, *see* Housing.
Saskatchewan, *see* Canada.
Savill, Mr. E., F.S.I., on The Single Tax Movement, 241, 247, 291.
Scholastic Economics, 47.
Science, British Association for Advancement of, 124.
Scotching of Tariff Reform, 80.
Scotland, The Depopulation of, 14.
Scott, Sir Walter, quoted, 15.
Scottish By-Elections, *see* Correspondence, 219; *also* Elections.
Scottish Emigration Figures, 195.
Scottish Small Landholders and Rating, 165; *also* Debates.
Scottish League Manifesto, 144; *also* Monthly Notes.
Scottish Liberals and Taxation of Land Values, 151.
Scottish Notes and News, *see* Monthly Notes.
Sewers, The Rating of, 195, 275.
Shaw, Mr. Bernard, quoted, 83.
Shelter, A Fight for Free, 213.
Shop painted black, The, 61.
Shopkeeper's Protest against Rates in London, 309.
Simmons, Mr. W. Anker, in Land Union Journal, 48.
Sims, G. R. (Dagonet), on Housing, 143.
Single Tax, The, Shortly Defined, 10; in Operation, 181.
Single Tax League of S. Australia, *see* Australia.
Single Tax Movement, Mr. E. Savill, F.S.I., on, 241, 247.
"Single Tax Outrage, The," Land Agents' Record, 291.
Slavery and Land Monopoly, 114.
Slavery System, A Contrast, 88.
Slum, A Bermondsey, 27; Problem, The, Daily News on, 198; Landlords, A Bonus to, 271; The Battle with the, 321.
Slums, A Bold and Wise Proposal, 306.
Small Holdings, Land too dear at Ham, 3; Additional Commissioners, 16; Unsatisfied Applicants, 30, 71; and Land Prices, 55; Devonshire, 71; Proportion of Satisfied Applicants in Kent, Middlesex, Sussex and Surrey, 71; A Counsel of Despair, 106; at Ewell, 133; Congress at Crystal Palace, 135; Lord Carrington "satisfied" with result of the Act, 135; Scandal, A, 160; The Remedy, 161; Lord Carrington at Spalding on, 224; on Peasant Proprietors, 225; Important Statistics, 289. *See also* Debates.
Small Landholders (Scotland) Bill, The, 42; *also* Debates.
Small Ownerships, 283; *see also* Debates, and Supplements; A Blow to, 328.
Smith, Adam, quoted, 320; Rev. J. Cromarty, Open Letter to on Coal Strike, 326.
Snowden, Mr. P., M.P., His Views quoted, 210.
Social, Legislation, Dean of Norwich on, 56; Development in Canada, 160; Palliatives, 276.
Social Problems quoted, 109, 247, 317, 320.
Socialism, The Evolution of, *see* Reviews; The Root Principle of, its Fallacy, 87; The Vice of, 308.
Solar Myth, The, 141.
Solon quoted, 4.
Southend-on-Sea, Land for School, 71; Land Values 800 per cent. increase in, 194.
Southgate, Public Park for, 93.
Spade Work in Wiltshire, 284; *also* Monthly Notes.
Spain, News from, 25, 51, 265, 303, 347; Duke of Torvar quoted, 49; Madrid Theatres closed by Taxation, 238; The Truth about, *see* Reviews; Single Tax Journal, El Impuesto Unico, 206, 265.
Special Articles—A New Monthly, The Land Union Journal (L. H. B.), 9; The Farmers' Club and Taxation of Land Values (W. R. Lester), 11; The Power and Curse of Landlordism (Anon.), 12; Land Values at Cardiff University (F. Tabenor Rees), 12; The Depopulation of Scotland (Anon.), 14; The Deserted Highland Glens (J.P.), 15; Manufacturing Party Capital (L. H. B.), 33; Can The Tax be Passed on? (Henry George), 35; Liberal Finance: A Criticism (F. E. Muspratt, J.P.), 37; Market Price and Assessable Value (L. H. B.), 39; Twenty Years After: New Zealand and Taxation of Land Values (A. Withy), 44; The Rating Problem and Agricultural Land (L. H. B.), 45; Wanted, The New Valuation (T. Shore), 60; The Shop Painted Black (Trans. from the French by W. A. Meyrick), 61; Free America! (Elizabeth Hauser), 73; The Strikes (A. W. M.), 86; The Root Principle of Socialism: Its Fallacy (David Catterall), 87; The Yorkshire Post and Taxation of Land Values (W. Reid), 89; Introductory Lecture to Class Studying Progress and Poverty (Wm. Cassels), 91; The Passing of The Lords (Anon.), 98; New South Wales (A. G. Huie), 99; The Land System of Ancient Peru (Anon.), 102; Sir E. Strachey's Latest Proposal (W. R.), 111; The Insurance Bill: Who Pays? (R. L. Outhwaite), 112; Men, Money and the Land (F. J. Dixon), 112; Land Values Taxation *v.* National Degeneration (W. M. Hughes), 113; The Philosophy of Land Values (Estates Gazette), 126; The Bishops and

The Poverty Question (Anon.), 138; The Solar Myth (G. K. Chesterton), 141; How to Raise Wages Without Strikes (W. R. Lester), 163; Giving The Show Away (F. V.), 164; Land Tenure in Northern Nigeria (TIMES), 181; Scottish Small Landholders and Rating (J. D. White, M.P.), 165; God's Englishman (Norman Tiptaft), 173; The Cry of the Oppressed (F. G. Miller), 190; Tinkering at a Grave Social Problem (Anon.), 191; The Rating of Sewers (F. Verinder), 195, 275; Tragedy in a Slum (Rev. F. E. Watson), 200; Shortage of Labour in New South Wales (A. G. Huie), 205; The Record Trade Returns for 1911: A Tragic Object Lesson (L. H. B.), 216; The Future of the Land Market (L. H. B.), 219; From The Highlands (M.A., B.Sc.), 220; Echoes from The Church Conference at Cardiff (L. H. B.), 221; The Powerful Group (T. G. Chambers, F.S.I., in LAND AGENTS' RECORD), 221; Where Did They Get It? (NORTH AMERICAN), 244; The Crime of Poverty (Anon.), 245; The Making of Northern Nigeria (Review, L. H. B.), 260; Social Palliatives (Max Hirsch), 276; No Room to Live (Anon.), 285; A Good Home and A Good Living (M. Ll. Davies), (1) 286, (2) 325; Mr. G. K. Chesterton on Peasant Proprietorship (L. H. B.), 288; Who is Hurt by a Tax on Land Values? (F. A. W. Lucas), 289; The Village Labourer—1760–1832—(Review), 302; A Word to Socialists (Büscher, Review), 313; International Trade and The Rate of Exchange (Norman McLennan), 317; Battle with The Slum (R. L. Outhwaite), 321; The Martian (Dr. G. W. Carey), 325; In the Land of Canaan and In England (W. Lewis Wade), 329; The Lord, The Child, and The Angel (Douglas P. Boatman), 330; Housing Conditions in Dowlais (MORNING LEADER), 332; The Position in New Zealand (A. Withy), 344.

SPECTATOR, The, on Capital, 108; on Decline and Fall of Rome, 113.

Speeches, Mr. Fels, at Glasgow, 117; *see also* Fels; Hon. George Fowlds, Education Minister, New Zealand, on Single Tax, 103; Henry George, Junr., on Taxation, 72; Sir E. Grey, on Unearned Increment, 225; Mr. E. G. Hemmerde, K.C., M.P., at Portsmouth, 21; Gen. Hertzog, at Smithfield, S. Africa, 64; Mr. Bonar Law at Leeds, 170; Mr. Lloyd George, at Birmingham, 31; Labour Unrest, at Neath, 123; Need for Land Reform at National Liberal Federation, Bath, 171; Replies to Critics of 1909 Budget, 196; *see also* Debates and Supplements; Mr. McCallum, M.P., 117; Mr. R. McGhee, M.P., at Thornhill, 68; at Glasgow, 121; Mr. N. McLennan, 121; Mr. R. L. Outhwaite, M.P., 120; in Parliament, *see* Debates, *also* Supplements; Mr. John Paul, 121; Mr. C. E. Price, M.P., 120; Mr. P. W. Raffan, M.P., 117; Sir E. Strachey at Shepton Mallet, 125; Mr. Ure, at Glasgow, 115, at Dundee, 152; Mr. J. D. White, M.P., 116; Mr. J. C. Wedgwood, M.P., at Glasgow, 117.

Spencean Librarian, The, quoted, 60.

Speyer, Sir E., on The Export of Capital, 5.

Staffordshire, *see* Monthly Notes; County Council and Glasgow Petition, 298.

STAR, The (London) on Glasgow Petition, 306.

Starnes, S. H., Death of, 129.

Starvation, Number of Cases of (1909), 53; and Disease, 158.

Statistical Abstract, The, quoted, 107.

Steel Trust, A Confession and a Warning, 239.

Stepney, Land Values in, 220.

Still Waiting, 134.

Stirring of Labour, The, 80.

Story of a Strike, The, 80.

Strachey's Latest Proposal, Sir E., 111, 125, 160.

Street Traders, ESTATES GAZETTE and, 132.

Strike, The Universal, Mr. Keir Hardie on, and Mr. W. Churchill on, 132.

Strikes, The, 79, 86; How to Raise Wages Without, 163.

Subscribers, Wanted Additional, 309.

Suffolk, Rural Depopulation in, Figures of, 172.

Sugar Duty, The, 3.

SUNDAY TIMES on Rhodesia, 240.

Sunderland, Sir E. Grey at, 209, 225. *See also* Speeches.

Supplements:—

March, 1912, following page 267.

Debate on Address in reply to King's Speech, February 15th, 1912, i.; Industrial Unrest, Members taking part:—Ramsay Macdonald, i.; Clynes, i.; Sir F. Banbury, ii.; Lansbury, ii.; Martin, iii.; Profit Sharing—Peto, iii.; Robertson (Parliamentary Sec. Board of Trade), iv.; Sir J. Speer, iv.; Keir Hardie, iv.; Wedgwood, v.

Local and Imperial Taxation, February 16th, 1912, vi.; Hayes Fisher, vi.; Viscount Helmsley, vii.; Wedgwood, viii.; W. Long, ix.; Sir G. Younger, x.; Pretyman, x.; Lansbury, xi.; Lord A. Thynne, xi.; Sir L. White, xi.; Lloyd George (Chancellor of the Exchequer), xii.; Bonar Law, xiii.; Cassel, xiii.; Sir E. Carson, xiv.; Hicks Beach, xiv.; Morrison-Bell, xiv.

Small Ownership, February 23rd, 1912, xiv.

Stanier, xiv.; Jesse Collings, xv.; Ellis Davies, xv.; Barnston, xvi.; J. Parker, xvi.; Capt. Weigall, xvii.; Capt. Murray, xvii.; Jardine, xviii.; King, xviii.; G. Roberts, xviii.; Leif Jones, xix.; W. Long, xix.; Beale, xix.; Runciman (Pres. Board of Agriculture), xix.; W. O'Brien, xix.

April, 1912, following page 303.

Debate on Local Rating and Land Values, March 6th, 1912, i.; Wedgwood, i.; Sir W. Byles, iii.; Remnant, iii.; Leif Jones, iv.; Sir A. Cripps, v.; R. C. Lambert, v.; Percy Harris, vi.; Albert Smith, vii.; Sir R. Isaacs (Attorney-General), viii.; Pretyman, viii.

Housing of Working Classes Bill, March 15th, 1912, ix.; Sir A. Griffith-Boscawen, ix.; Bathurst, xi.; Wedgwood, xii.; Dundas White, xiv.; Sutton, xv.; Booth, xv.; Lansbury, xvi.; J. Burns (Pres. Local Government Board), xvi.

May, 1912, following page 347.

Discussion on Small Holdings, March 27th, 1912, i.; Bathurst, i.; Viscount Helmsley, i.; Sir A. Cripps, i.; Runciman (Pres. Board of Agriculture), ii.

The Housing and Town Planning Act and Rural Housing, April 3rd, 1912, iii.

Earl Winterton, iii.; Sir A. Griffith-Boscawen, iii.; Noel Buxton, iii.; J. Burns (Pres. Local Government Board), iii.; Cottage Homes for Aged Persons Bill, April 12th, 1912, iv.; Harrison-Broadly, iv.; Bathurst, iv.; Booth, vii.; Pretyman, v.; Wedgwood, vi.; Sir J. Speer, vi.; Barnes, vii.; Sir F. Banbury, vii.; Herbert Lewis (Parl. Secretary Local Government Board), vii.; Herbert Lewis (Parl. Secretary Local Government Board), vii.; Pretyman, vii.; Sir F. Cawley, viii.; W. Crooks, viii.; Baird, viii.; Dr. Chapple, viii.; Albert Smith, viii.

Acquisition of Land Bill, April 19th, 1912, viii.

A. Harvey, viii.; Whitehouse, viii.; Lord A. Thynne, viii.; Sir A. Cripps, viii.; Barnes, ix.; Wedgwood, x.; Pretyman, xi.; Sir R. Isaacs (Attorney-General), xii.; Sir F. Banbury, xii.; Sir R. Finlay, xii.; Hicks Beach, xii.

Surveyors' Association, and Rating Site Values, 309; and United Committee, 334.

Surveyors' Institute, Resolution by Irish Branch, 3.

Surveyors' Institution and Single Tax, 241, 247; Continued, 272, 291.

Surrey, *see* Housing.

Sussex, *see* Housing.

Sutherland's Emigration Schemes, Duke of, 159.

Sweden, Small Holders and Taxation of Land Values, 50; Mr. Fels in, 76; Questions to Parliamentary Candidates, 101; Conference in Stockholm, 264; Elections, 265; News from, 347.

Switzerland, Formation of League in, 264.

Syllabus of Lectures, by W. Reid, 278.

Synopsis of Opening Lecture on Political Economy, 277.

Tabard Street (Southwark), Clearance Scheme, 332.

Tangier, Unbridled Landlordism at work in, 77.

Tariff, A Hostile, 309.

Tariff Reform, The Scotching of, 80.

Tariff Reformers opposed to Food Taxes, 57.

Taxation, A Plea for Simplicity in, 29; H. George, Junr., on, 72.

Taxation of Land Values, The Farmers' Club and, 11; How New Zealand has prospered under, 44; Report of Danish Committee for, 51; YORKSHIRE POST and, 89; Lord Hugh Cecil and, 193; at Surveyors' Institution, 247.

Taxed out of Existence, 238.

Taxes on Industry, Mr. Arthur Chamberlain on, 55.

Tea Duty, Mr. Lloyd George and, 185, 198.

Tenant Farmers in England and Wales, The Position of, 242.

Thackeray, Rev. S., Death of, 233.

Three Pigs, from L'IMPOT UNIQUE, 264.

Theatres closed by Taxation, 238.

Thompson, Alderman, on Average Rent for Small Holdings in Surrey, 3.

Thynne, Lord A., on London County Council buying Land, 308.

"Ticketed" Houses (Glasgow's), 322.

TIMES, The, on Suspension of the Birkbeck Bank, 33, 55; criticised by L. H. B., 45; quoted, 54; on Hudson's Bay Co., 70; on Landlordism at work in Tangier, 77; Two Men for One Job, 80; Shepherding on Yorkshire Moors, 88; Airmen in France, 89; Land System of Ancient Peru, 102; on Labour's Share, 108; Reports quoted, 124; on Labour Market in Australia, 134, 142; Land Tenure in Northern Nigeria, 181; India's New Capital, Official Dispatches *re*, 186; quoted, 196; "Dosshouses" in Spitalfields, 196; and Native Rights in Nigeria, 212; Supplement quoted, 238; Mr. Jesse Collings in, 239; on Tenant Farmers, 243; on Agricultural Departmental Committee's Report, 249; Wages in Boxmaking Trade, 251; on Position of the Labour Party, 273; on Housing (Special Articles), 319; "Minus" Site Value, Report of Appeal, 331.

Tinkering at a Grave Social Problem, 191.
"Titanic," The Loss of the, 311.
To Buy or not to Buy, 249.
Tolstoy quoted, 89, 204.
Too Good to Keep, 291.
Town Planners, A Lesson for, 306.
Town Planning and Rating, Mr. Asquith on, 212.
Trade Returns of 1911, 216
"Tragedy in a Slum," 200.
Transvaal, *see* Africa.
Tredgold, Dr., on Feeble Minded, 55.
Tunbridge Wells Yeoman's Letter, A, 239.
"Two Men for One Job," TIMES on, 80.

Ulster, *see* Land Purchase (Ireland).
Uncultivated Land, Home Supplies and, 239.
Unearned Increment, Sir E. Grey on, 225.
Unemployed Body for London and Australian offer, 246.
Unemployment, The Problem of, 82; and Insurance, A New Zealand Lesson, 28; Lincoln Diocesan Report on Housing and, 172.
Unionist, Proposals (Housing), 187; Land Reform, 197; Mr. Jesse Colling's Letter on, 239; Housing Bill, 270.
United Committee, LAND UNION JOURNAL and, 4; Fourth Annual Report of, 19; ESTATES GAZETTE and, 27; "The Road to Freedom" (Pamphlet), 89; Meeting of, 128; Central Land Association and, 220; Mr. Trustram Eve and, 225; Activity of, 226; More Advertisement for, 241; in Parliament, 246; Rating Surveyors' Association and, 334.
United Free Church Congress, Rural Depopulation at, 172.
United States, Taxation of Land Values in New York Legislature, 101; Site Values in New York, 167; Chicago, Fels Fund, 180; Cleveland Elections, 180; H. George, Junr.'s Campaign in California, 180; California, Conditions in, 206; Mr. Fels, in Grand Rapids, 207; at Washington, 302; H. George, Junr.'s Tour in, 207; The "Equitable" Fire in New York, 212; Daniel Kiefer, an Appreciation of, 233, and Charity, 234; Utica, Mr. Fels at, 234; Seattle, News from, 246, the Elections in, 302; Land Values in, 344; Cleveland, news from, 246; £7,200,000 per acre in New York, 251; Progress in Washington, 265; Missouri, News from, 265; Oregon, Taxation of Land Values Resolution adopted by Federation of Labour, 265; Mr. Pierpont Morgan's New Building, 334; Mr. Fels on Best Monument to Tom L. Johnson, 343; Free Trade Campaign in, 343; H. George Junr.'s View of Political Situation in, 344; Equitable Life Assurance Site (New York), uncovered Value, 344.
Ure, Mr., at Dundee, 152; DUNDEE ADVERTISER on, 153; quoted, 185; at Portsmouth, 293; at East Grinstead, 295.

Vacant Land Cultivation at Birmingham, 139.
Valuation, Discrepancies in Surrey, 3; Need for, 48; Wanted—The New, 60; The Urgency of, 136; Result in Australia, 211.
Valuation Department, 139; Land Union on First Year's Working, 142; Mr. Lloyd George on, 196.
Verinder, Mr. F., New Book by, MY NEIGHBOUR'S LANDMARK, 109.
Vested Interests, Mr. Lloyd George on, 139.
Vineyards and Taxation of Land Values (France), 180.

Wages, and Rent, 56; The Fall in Real, *see* Chamberlain; The Fall of, Mr. Chiozza Money on, 81; and Land, *see* Reviews; in the Boxmaking Trade, 251; Boards, 276; Housing and Low, DAILY NEWS Correspondence, 286; How to Raise, 287.
Wales, *see* Housing.
Wanted, The New Valuation, 60; The Truth, 204.
War Department wants to Raise Rent on Corporation's Improvements at Hilsea, 282.
Waste Lands and Waste Lives, 57.
Weakening in Principle in DAILY NEWS, 189.
Wealth, The Country's Increasing, 107.
Webb, Mr. Sidney, Socialism in England, quoted, 87.
Wedgwood, Mr. J. C., M.P., at Mountain Ash, 176; at Chelmsford, 230; on Housing Bill, 271; moves Resolution on Staffordshire County Council, 298.
Welsh Committee, *see* Monthly Notes.
Wemyss Coal Trust and Coal Companies, Ltd., Royalties, 296.
West Hanningfield, *see* Housing.
West Ham, Great Rise in Values in, 251.
West Ham's Wise Choice, 54.
Western Australia, *see* Australia.
Westminster, Rates in, 186; Inquest at, 217.
WESTMINSTER GAZETTE, The, quoted, 56, 168; Answers (?) a Question, 216.
What, England Needs, 82; Farmers Want, 239.
What is, the Land Question? 29 (Cardinal Manning quoted, 29); Prosperity? 30; the "Real Value" of Land? 106.
What Can the Rich Man Do?, Henry George, 290.
Where Children Perish (Glasgow), 322.
Where did They get It?, 244.
Whig Victory, The Aftermath of A, 274.
White, Mr. J. Dundas, M.P., Address Presented to, 41; Portrait of, 67; Private Secretary to Secretary for Scotland, 282.
Whitney, Sir J. and Mr. Fels, 262.
Who is Hurt by a Tax on Land Values, 289.
Whyteleafe (Surrey), Inquest at, 168.
Widford, *see* Housing.
Wigan Borough Council and the Guinea, 282.
Wigtownshire, Landlordism in, 12.
Wilkinson, Mr. A. and North-Eastern Railway Co., 251.
Willard, Mr. F. H., replies to Dr. Inge, 184.
Wiltshire, Rural Campaign in, 209; Petition to Chancellor of the Exchequer, 283; Spade Work in, 284.
Wiltshire, Rural Depopulation, Figures of, 172.
"Windfall" for Slum Owners, A, 210.
Winterbourne-Zelston, *see* Small Holdings.
Wolverhampton, Liberal Monthly on Taxation of Land Values, 320; STAR AND EXPRESS on Coal Strike, 320.
Woman, and Labour, *see* Reviews; and the Land Question, The FREEWOMAN on, 213.
Word to Socialists, A, 313.
Words of Wisdom from an Unexpected Source, 247.
Workmen's Dwellings, Improvement Schemes and, 187.
Wright, Mr. Chapman, Election Card, 168.

Yawning Chasm, The, 188, 271.
Yorkshire, *see* Monthly Notes.
YORKSHIRE POST, The, Advertisement in, quoted, 81; and The Taxation of Land Values, 89.

V. & S., Ltd.—41452.

# Land Values

JOURNAL OF THE MOVEMENT FOR THE TAXATION OF LAND VALUES.

Seventeenth Year—No. 193. JUNE, 1910. 1d.; Post, 1/6 per annum.

Telephone No.: WESTMINSTER 5774.
Telegrams: "EULAV, LONDON."

CONTENTS.

| | Page |
|---|---|
| NOTES OF THE MONTH:— | |
| Landlordism at Bournemouth | 1 |
| Land Value in the New Forest | 2 |
| Rating of Mansions in Yorkshire | 2 |
| Land Settlement and Depopulation in U.S. | 3 |
| The Land Union | 3 |
| Demand for Land in Cheshire | 3 |
| LEADING ARTICLE:— | |
| King Edward's Great Work | 4 |
| SPECIAL ARTICLES:— | |
| Unemployment | 5 |
| The Effect of the Budget and Valuation | 6 |
| Good-Night to the Budget (verse) | 6 |
| Abe Clegg's Talks—Hasty Legislation | 7 |
| Land Titles—A Dialogue and a Rifle | 7 |
| HERE AND THERE | 8 |
| POLITICAL SPEECHES AND WRITINGS:— | |
| Mr. Hemmerde on Valuation | 9 |
| Mr. Devlin on the Budget | 10 |
| Mr. F. E. Smith on Land Values | 10 |
| Land Values Resolution in Commons | 10 |
| Mr. Devlin at Armagh | 13 |
| Keep it Before the People (verse) | 13 |
| Death of Sir Edmund Verney | 13 |
| PRIVILEGE AT WORK:— | |
| Cottage Rents Raised in Somerset | 14 |
| NEWS OF THE MOVEMENT:— | |
| Manchester, Huddersfield, Portsmouth | 14–15 |
| Women's Liberal Federation, Scottish Notes | 15 |
| What the English League is doing | 15–16 |
| COLONIAL AND FOREIGN:— | |
| Australia, Canada, South Africa | 16–17 |
| United States, Argentine, Denmark and Java | 17–20 |
| Mining Royalties (verse) | 20 |
| BOOK REVIEW:— | |
| Land and Labour in Belgium | 20 |
| LEAFLETS | 21–22 |

## NOTES OF THE MONTH.

### Political Respite.

Owing to the death of King Edward the meeting of Parliament has been postponed until June 8th. This sad event, for many reasons, is one of overshadowing importance to the country. It seems to have closed an epoch in politics. Whatever policy the Government may now adopt, it is unlikely that any great question will be brought to an issue this year. The new Budget is overdue, and after the exacting session of last year it would be unfair and unwise to ask members of Parliament to devote themselves to a controversy which would mean a prolonged session. The electors are also tired, and would welcome a respite from the keen political feuds in which they have taken part.

### The Economic Disturbance.

The Duke of Northumberland, presiding at the annual conference of the National Deposit Friendly Societies at Manchester on May 7th, warned the members to watch the signs of the times. It was clear, he said, that the questions which were being urged forward were economic questions which pointed to economic disturbances. He did not care whether it was Free Trade or Tariff Reform, the nationalisation of the land or of mines, or the reform of the Poor Law, it implied disturbance. It might be desirable disturbance or it might be undesirable disturbance, but it behoved them to be extremely prudent in managing their affairs. Whatever views they might take of these questions, it was quite possible that an economic change might be a good one for the country at large and yet act injuriously upon certain interests in which they were involved. It was not a question of politics but of prudence that they should be careful in regard to their investments.

The passing of the Budget has given the Duke adequate ground for his apprehensions. The Valuation is the first step, but on top of the Valuation there will speedily come certain changes which will shake up landlordism and all the crushing weight with which it lies on industry. We cannot see that members of friendly societies or even dukes will be harmed by disturbances which force them to consider industry. Some measure which would stir them out of their sluggish, complacent, and obstructive attitude to business has been urgently required for generations.

### Land Values in a Small Area.

Another illustration of almost fabulous land values is this week forthcoming from New York, revealed by the death of Count Waldemar Oriola, of Berlin, who has left estate valued at £3,600,000. He was the owner of tens of thousands of acres of the richest agricultural land in Germany and the noble castle of Budesheim, but the bulk of his wealth lay, not in these, but in a small freehold plot in Wall Street, upon which there stands a thirty-storey skyscraper, land which came into his possession by his marriage thirty years ago with the American heiress, Miss Mortimer.

This is a story from the ESTATES GAZETTE of May 7th. The Count took a prominent part in German politics recently. We are sometimes inclined to wonder where all the wealth comes from, the evidences of which are seen in such cities as London and Berlin. This story partly explains it. We are sometimes asked to admire the excess of exports from some countries over their imports, but we fail to see the advantage to Americans of having to send to Berlin substantial wealth to the amount represented by the land values created by their industry in New York.

### Not quite Ruined.

During the last month one or two of those whose opposition to the proposed taxation (of the Budget) was characterised by more zeal than discretion have been buyers of building sites, and have competed for ground rents.

THE TIMES of April 30th had this comment on the Estate Market. Subsequent reports coming from all parts of the country indicate that there is a large demand for all kinds of land, and that the occupations of the auctioneer and builder have not been entirely abolished by the Budget. Indeed, the whole field of industry and trade is prosperous enough to falsify all the predictions that have been made by the opponents of the Government, and to destroy that superstition, so commonly held, that business prosperity can only be assured by a Tory Government, devoted to Imperialism and privilege.

### Landlordism at Bournemouth.

The ESTATES GAZETTE of May 7th tells of Bournemouth Town Council's experience in an endeavour to construct an overcliff drive from Boscombe to Pokesdown. The distance is over a mile. At the meeting of the Council on May 3rd, letters from Lord Abinger and Lord Portman were read. Lord Abinger said that "should he contemplate the development of his estate they might rest assured that he would always be ready to consider the views of the Corporation upon the important question of the sea front." Lord Portman wrote that "an overcliff drive would entirely destroy the privacy and pleasure of Wentworth Lodge, and that any such scheme would have his uncompromising opposition. He had no intention of parting with any of his property at Wentworth Lodge."

The Bournemouth people have a tough problem with these two landlords. One is for depriving them entirely of a new cliff drive, and the other intimates that if his estate is to be developed he will give them permission to develop it—for a consideration, as old Trapbois says in the "Fortunes of Nigel."

### A Strange Uncertainty.

Not long ago, when the County Education Committee wanted an acre of land to build a new school at Brockenhurst, the owner asked them £1,000 an acre. They had, however, been able to get over the difficulty in another way, and they would not have to pay that price, but he only mentioned it to show the value put by owners of land upon land in the New Forest, which was certainly not situate near any large town. He thought the whole of this showed what was to his mind one of the greatest defects of the Budget, and that was the enormous uncertainty which must exist as to the taxes which anybody had to pay.

This statement was made by Lord Northbrook, presiding at a meeting of the Winchester and District Agricultural Association held at Winchester on April 30th. There seems to be little reason for uncertainty with regard to what the owner should pay for this acre. Lord Northbrook was discussing the difficulty of defining what was undeveloped building land. We wonder what clearer indications he would seek. A growing village requires land for a school, and comes abruptly against a demand for £1,000 per acre. It has to turn and go round another way. Everything in the case is as clear as a stone wall. The only defect in the Budget is that a ½d. in the £ is too light an instrument with which to strike an obstructive landowner.

### A Doubtful Step.

A special meeting of the Executive of the North Argyll Liberal Association was held in Oban on May 10th. The business was to consider the intimation by the Rev. Malcolm MacCallum of Muckairn, that he had finally made up his mind to sever his connection with the Liberal Party. Mr. MacCallum, who was present, said their member had broken his pledges to the electors of Argyll, and the Government had broken faith with Scotland, both on the land and the House of Lord's questions. For all practical purposes the Government had abandoned the Small Holdings Bill. After several members had appealed in vain to Mr. MacCallum to reconsider his decision, it was agreed to dissolve the Association and re-organise it as a Land Law Reform Association. We sympathise with the Highland people in their eagerness to obtain land. Reports indicate that there may be repetitions of the Vatersay raid in other parts, but we are convinced that this means no settlement of the land question. In spite of the fact that the Small Holders Bill has been dropped in the meantime, the Government in the Budget has done more than kept faith with Scotland in this matter. There is only one thing which the Government can do for the landless people of this country—they can break the power of landlordism, and they are doing that through the Budget.

### Nature's Antidote for the Slum Evil.

Britons have gradually come to see that the havoc wrought by overcrowded slums cannot longer be tolerated with impunity, for slums contaminate all who come in contact with them. Kindly Nature has ensured that nearly every poison provides its own antidote. The enhanced rents demanded in towns for factory space and tenement houses have become so burdensome that many large manufacturing concerns have for some years been transferring their works to the country, where lower rates and rents are possible, expansion is unrestricted, and where the workers can settle amid a health-giving environment. This is the beginning of a new national development which promises to become more pronounced as the century advances.

Thus writes a TIMES correspondent on May 23rd. We agree with the sentiments expressed, with the qualification that although nature may provide the antidote to the poison, the antidote must be administered by the actions of men. Nature provides land with healthful environments in abundance, and it is the restriction of nature's provision that is responsible for slums. Unless this restriction is removed slums will spring up where these manufacturing concerns have migrated. Remove the restriction, by the taxation of land values, and not only will these new developments be encouraged and made slum-proof, but existing slums will disappear.

### A Logical and Practical Proposition.

On May 4th the DAILY EXPRESS contained an article, with a title about bribery, stating that it had information from sources "wholly reliable" that the Government intended to repeal the Breakfast Table duties in the next Budget. It stated that although "logically sound," the proposal is "practically, wholly unsound, for where is the money to come from to meet national obligations?"

Without extending the argument that what is logically sound is practically sound, we can answer that despairing question: "Where is the money to come from?" It will not come from a 2s. tax on corn, or from a tax on those well-worn foreign doors. There will be no necessity to establish an army of Customs officers to search for manufactured goods, nor to establish a court to define, raw material. The campaign fought on the land clauses of the Budget revealed the source from which the money is to come. The land values of the country are a never-failing source that will not only last as long as required, but will increase according to the demands of the country.

This Conservative organ is suffering from a bad attack of nerves, and had the Liberal Party adopted the motto, "*l'audace, l'audace, toujours l'audace*," and come out with a straight tax on land values, Tariff "Reform" would have been pretty well dead by this time.

### Unequal Rating of Mansions.

At the meeting of the York Board of Guardians, on May 19th, Mr. Shipley moved a resolution that the time had arrived when the mansions in the Union should be reassessed.

He said that though the city had been revalued and the assessment raised from £258,000 to £410,903, and though the railway property had also been revalued, nothing had been done in the matter of the mansions, which were under-assessed. The late chairman of the Assessment Committee had given as a reason that the owners would appeal to Quarter Sessions, where the appeals would be heard by their own class, and thus the Guardians would not be able to get any re-adjustment.

He said that Morby Hall only paid rates on £602, Escrick

Park on £300, Heslington Hall (Lord Deramore's seat) on £250, and Bishopthorpe Palace on £440 gross. Many members talked about the poor ratepayers, but it was evident that the rich ratepayers were fairly well looked after on the Assessment Committee. He thought the poor ratepayers ought to receive more consideration by the rich ratepayers being made to pay their fair proportion.

Colonel Wilkinson deprecated this attempt to set class against class. He said the Asssesment Committee had considered the matter, and had been guided by their late chairman, who had laid down the sound principle that the rateable value was the only true basis of assessment. None of the properties mentioned would let for more than the sums at which they were rated.

On being put to the vote the motion was defeated by 15 votes to 10.

These inequalities in rating appear frequently enough to justify the conclusion that they are as universal as the system itself. There can be no remedy, of course, until the basis and machinery of rating are entirely altered. Meanwhile such cases accumulate as arguments for a sweeping change in the near future.

### A "Passing Liberalism."

Mr. James Bryce, our Ambassador in America, has published a new work entitled "Hindrances to Good Citizenship" He says "Freedom has done much for the European and American continents, yet far less than was expected. . . . Everywhere there is the same contrast between that which the theory of democracy requires and that which the practice of democracy reveals. . . . To contrive plans by which the interest of the citizen in public affairs shall be aroused and sustained is far easier than to induce the citizen to use and to go on using, year in and year out, the contrivances and opportunities provided for his benefit. Yet it is from the heart and will of the citizen that all real and lasting improvements must proceed."

When or where was democracy ever practised in this world? Why should we impugn and belittle freedom by attributing to it the fruits of its opposite? The words, freedom and democracy, as Mr. Bryce uses them, stand for systems that represent servitude and tyranny. In no country have we the substance of freedom and democracy. Landlordism is the negation of both, and landlordism is strong and rampant everywhere and in no place more than in America. It is difficult and impossible to arouse the interest of citizens, when the matter on which their interest has to feed itself is the policy of privileged classes and timid legislators who withhold all the substance of freedom and democracy from the people, and then invite their attention to empty speeches and writings about these subjects in the abstract. Let the people understand that through politics they can secure their material interest, and they will become politicians, that through morals they can secure their material interest, and they will become philosophers. It is an encouragement, at least, that they are becoming less inclined to accept the apologies of legislators for vicious legislation.

### Attracting Population.

THE TABLET of May 21st says that Dr. Michael Walsh, of Brooklyn, has received the following letter from Bishop McGoldrick, of Duluth, Mich. :—"I am in the midst of a great work to keep me going for a few years. One hundred and seventy thousand acres of good Minnesota land have been entrusted to me for colonisation. I sent a priest to Holland to get good dairy farmers, and he got them—all Catholics. I sent a priest to Belgium for good market-gardeners, and they are the next group. I am trying to get the Irish (our own good people) to leave the towns, and I hope to succeed. The company will give me the land, and build church, school, and pastoral residence. It is a great opportunity thrown in my way, and I have seized it with pleasure." We hope this will be a good opportunity for the dairy farmers, market-gardeners and the Irish, and not good only for the company. It is a strange game this of luring men to land in new countries.

### Driving off Population.

Mr. Herbert Quick, writing from Madison, Wis., on May 10th, says :—"Iowa is a great farm. The drift of population is from farm to city. Iowa has not advanced in population since 1900, though Iowa is the richest piece of land on the globe. . . . There are three reasons for this tendency which shows up in the Iowa returns, because Iowa is one vast farm with but few cities.

"These reasons are, first, landlordism; second, improved agricultural machinery; and third, the existence of new and cheaper lands in the West and South and Canada, and cheaper lands in the East. Iowa herself stands as an American proof that landlordism is the same thing here as in Britain, where every rod of ground once maintained its man, but where sheep walks and deer parks have come with the lessening population as developments of landlordism.

"This census has given us a warning that we will be blind, indeed, to fail to see and understand.

"It asks us plainly, 'Where will your children and your children's children get their bread?'"

### The Land Union.

The inaugural meeting of the Land Union on May 5th was not exactly a complete success, and the London correspondent of the GLASGOW HERALD gives an entertaining account in the May 6th issue. He says :—

> As a demonstration against the injustice of the new land taxes it did not, to write quite frankly, impress me. When I entered the hall an obliging official handed me a bill, from which I gathered that the Land Union was "the spontaneous rally of a host of determined men suddenly attacked and placed in imminent peril." The appearance of the hall scarcely bore out that bold assertion. A half-filled arena, a single straggling row of occupants in the first gallery, and an empty second gallery were not surely a true reflection of what the organisers described as a "spontaneous rally of determined men." . . . The icy reserve of the audience was difficult to break through, and the infrequency of audible approval of the points made by the speakers conveyed an impression of indifference which was no doubt entirely alien to their feelings. On the whole, for a body of determined men smarting under a sense of injustice, their restraint was wonderful. Mr. Cox was introduced to the meeting as "an honest Liberal."

### Demand for Land.

On May 2nd, according to the TIMES, there took place at Crewe one of the most important sales of agricultural land held for many years in Cheshire, when part of the estate of Sir Delves Broughton, tenth baronet of Broughton, which comprised a tract of valuable dairy farming country in a prosperous part of the county, was sold.

Only one of the 18 lots was withdrawn, the remainder realising £33,815 for a total acreage of 585, with farm buildings. The largest purchasers were the Cheshire County Council Small Holdings Committee, and this was taken as an indication that the small holdings movement, which has been successfully established owing to the Council's policy, is to be extended. They purchased Batherton Hall Farm, 216 acres, for £9,200, Batherton dairy farm, 196 acres, for £10,800, two pasture fields for £50, and a small holding for £150. Pasture land was selling remarkably well and averaged £60 an acre. Mr. E. Reginald Bellyse purchased 46 acres for £3,270, and Mr. J. Christy-Miller 35 acres for £2,855. An 18 acres dairy farm realised £1,110.

"OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## KING EDWARD'S GREAT WORK.

A period of unusual political activity has come to an end. The Budget of 1909 received the Royal Assent on April 29th. One week later, on May 6th, King Edward VII. died. Without a suggestion of party vindictiveness or boasting, most of our readers will feel that the King was happy and blessed in this his last legislative act. Who of us would wish to finish our life's work in a better way? Much has been spoken and written about the late King in the brief interval since his death. It has been one of those times whose duration measured by the calendar seems disproportionately short compared with their duration measured by the amount of activity which takes place in them.

Something, however, has been left for us to say about the King. His last act will almost certainly be regarded in the future as the most notable and splendid of his reign—a reign marked by many liberal and magnanimous acts. But it is twenty-five years since King Edward, as Prince of Wales, signed the Report of the Royal Commission on the Housing of the Working Classes. This Report contains the famous passage in favour of rating vacant land written by Lord Stanley of Alderley. It is the first of those official recommendations which have played so great a part in advancing our cause. His actions as King were all consistent with this early action. Every part of his policy favoured the advancement of this cause. He has been hailed from every side as the peacemaker of the world, and his work in this respect has helped to prevent any serious interference with devotion to the reform of industrial and social conditions at home. It is generally known that he warmly approved of Sir Henry Campbell-Bannerman's generous policy in South Africa, and the personal friendship which he showed towards the late Prime Minister may justify the inference that he did not view the strong land policy of that Minister with disfavour. In saying this we are far from implying that King Edward was a Liberal in the common acceptation of that word. The King cannot be this. There is another kind of Liberal. Political orators of all parties often indulge in perorations in which they appeal to the great tradition and spirit of liberty and justice which belong to this country. Too few of them have done much to perpetuate these. But if we conceive of this tradition and spirit being represented or embodied in a living person, we should say they were so in the person of King Edward. He did not speak about the glorious liberty of Britons, but he represented it. He brought it out of the past or the abstract, where it is generally kept by rulers and legislators, and made it an active, beneficent agency in the present. His influence favoured its existence and growth. Progress was made possible and easy so far as he was concerned. We may not say that he favoured any particular measure, but judging by what he did throughout his reign, we may assume that he offered no opposition to any measure that was likely to improve the conditions under which the vast majority of our people live. We believe that his assent to the Budget would be, unlike that of the Lords, willing and cordial. In these times when trade and progress of every kind are knitting nations more closely together, the king who loves and works for peace is a great king. He performs a great service to the world. King Edward did this in his great and influential office.

His work here can never be undone or its fruits lost. We have every reason to believe that George V. shares his father's spirit. Even if his disposition is different and his experience less, his father's policy has been too successful, too convincing and irresistible in its influence, to be reversed. The efforts to stir up hostility abroad, and carry reaction at home always had to fight against King Edward's influence. This influence did much to defeat them. It will be a difficult task to fill this office as it has been filled for the last nine years, but we are sure that the sympathy of the country will support the new King in his endeavour to continue the tradition and spirit of his father. We may be entering upon a long period of political controversy, and we are fortunate in having this large and generous spirit associated with an office which has still great weight in the decision of these matters.

What direction the political struggle will now take is uncertain. The lines were already marked out in the Resolutions passed by the House of Commons in April, and in the Bill introduced to give these Resolutions legal and statutory form. The death of the King, however, has interrupted progress along these or any other lines. Ordinary and extraordinary business, chiefly of a financial nature, will fully occupy Parliament during a session of the usual length. There is, therefore, every probability that the

Veto issue will be postponed, and that any new move on the Government's part will be connected with the Budget for this year. There have been rumours to the effect that the Chancellor of the Exchequer would repeal the Breakfast Table Duties. If this step were possible, no policy would be more acceptable, but we should not be impatient if we have to wait until the valuation is complete for such a welcome relief.

In our view the Government has achieved so much and done so well in passing the Budget that further legislation of any kind may be postponed without loss. Outside of Parliament the valuation of land will engage the attention of the country, and there is no more interesting or profitable subject to which it could devote itself. In addition to this there is the education of the people on the Taxation of Land Values and other democratic questions, and it would be a pity if an empty political controversy in Parliament diverted the minds of the people from a serious consideration of such questions. We do not say that the ground of conflict has changed from Parliament to the country. It was always there, but with the comparative cessation from party hostility at Westminster, more attention can be given to the practical subject of Land Valuation, and to the discussion of the principles that will properly press for fuller legislative recognition in a few years. Here again we are full of hope. Just as the success of the late King's policy is a guide and inspiration besetting his successor, so the success of the Government's Budget policy will largely make for its continuance in the future. The political situation is satisfactory enough from the Liberal point of view to be appreciated by everyone. Nor is the cause of this satisfaction obscure. The advancement of the Budget and all that it represents to their natural place in the Government's programme has changed the whole face of affairs and brought order out of chaos. Their retention in that place will preserve and extend that order.

J. O.

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"There is a method by which you can tax the last rag from the back and the last bite from the mouth without causing a murmur against high taxes, and that is to tax a great many articles of daily use and necessity so indirectly that the people will pay it and not know it. Their grumbling will be of hard times, but they will not know that the hard times are caused by taxation."—WILLIAM PITT.

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On the average, the rent of agricultural land in Belgium is 36s. 3d. an acre, against 20s. in England, a difference which amounts to about £19 a year, or 7s. 3d. a week on a holding of 25 acres. When it is remembered that the total net income of a small owner is very limited, it will be seen that the sum of 7s. 3d. a week is enough to make, the difference between straitened and easy circumstances.—B. SEEBOHM ROWNTREE, in "Land and Labour."

## UNEMPLOYMENT.

### ITS CAUSE AND ITS CURE.

Look around and you will see on all sides evidences of unemployment. Have you ever thought out what causes unemployment—what is the real reason why so many men cannot get the opportunity of exchanging their labour for wages? Has it ever occurred to you that there is a kind of systematic holding back of these opportunities which men want?

Let us inquire into this view of the matter. Have you ever thought, when sitting in a room—as you may be now—to look around and see if you can find anything in the room, in the house, outside the house, in the town, in the country or in the world, which has not a common origin in land? The chair you sit on is made from wood from trees grown on land; the linen curtains from flax grown on land; the hearth rug from wool, which comes from sheep, which are bred on grass grown on land. The fire-irons are made of steel which comes from iron ore which comes out of the land; the gas which lights the room comes from coal which comes out of the land. The house itself is built of bricks and stone which come from land. Ransack your mind for any substance or combination of substances which you can think of and you will find nothing which does not come from land. Land is the source of everything.

And how do these things assume the forms in which you see them? The answer is simple—by labour, by men employing themselves. And what is it that assists men to labour? The tools they use, and further, the credit which enables distribution and exchanges to be made—that is, capital, capital simply being stored labour or the credit of being "good" for the products of labour.

It is very simple you think. There is plenty of land in the world, there is plenty of labour, and there is plenty of capital. Put the three together, and there will be plenty of good things produced for everybody.

But there is something in the way which throws this machine out of gear, and that is a system which permits certain people to own land, to hold back what we clearly see is the source of all production, from labour and capital employing themselves. This system of land ownership is the real cause of unemployment, of poverty and all the misery that poverty brings.

We know a case in point—a very typical case—which will show what we mean very clearly, a pretty village in Berkshire where City men in particular would like to dwell because of the good railway service and because of the beautiful and healthy surroundings. All the land is owned by two landowners. There are some beautiful sites for houses suitable for men of moderate means and in certain positions the owners of the soil have put up boards, "This valuable building land to be sold or let on building lease." For fifteen years these boards have been up and there have been hundreds of applications for sites, but rarely has a deal been done; for the treatment applicants receive stops business. This is what happened four months ago:—A certain city man wrote to one of the landowner's agents asking the price of three acres upon which he had set his heart as a site to build a house on. It was a corner of a bare ploughed field of about 50 acres. After about six weeks' delay an answer came that the price was £1,500 or £500 an acre—and it was stipulated that a house of not less than £1,500 cost should be erected by the purchaser. The man who was enquiring, knowing something of the rental value of houses, pictured in his mind the sort of house that could be put up for £1,500 and found that the average kind of tenant for that kind of house standing on three acres of ground could not afford to pay more than £100 a year rent. He figured that this £100 a year rent, the income which would come from his investment, should he ever want to let the house, would not, as a marketable investment, fetch more than £2,000, so that he was really being asked to pay £3,000 for what was only worth £2,000. This meant that the price asked for the land, £1,500, was £1,000 more than its market value. He thought it over carefully and came to the conclusion, that being a wealthy man, he would not mind being bled to the extent of £500, and so he made an offer of £1,000 for the land. Two months have gone by up to the time of writing, and he has had no reply.

Please think what is happening. A man is willing to give employment to a builder to erect a house. The builder is then willing to give employment to bricklayers, to stonemasons, to carpenters, to joiners, to plumbers, to gas fitters and various other workmen, who in their turn would handle things produced

by brickmakers, by quarrymen, by wood merchants, by hardware makers, by pipe drawers, by metal merchants, by glass makers and all kinds of tool makers who again in their turn would employ labour. A golden chain of wages would immediately be set up. Employment for wages which would arise simply from the bringing of a small piece of land in Berkshire into proper use. But the chain would not stop here. For there would be tradesmen in the locality regularly employed, dairymen, butchers, grocers, bakers, and the like, all because a small piece of land is brought into use. But the landowner forbids it. It costs him nothing to keep the land out of use; for he knows that the tendency of the population is to grow and that the greater the pressure the more wealth men will surrender to get land. He wastes time only, so far as he himself is concerned, so far as other people are concerned he is causing them to starve.

This little case in point has doubtless brought to your mind a similar sort of case on the opposite side of your own street, round the corner, or maybe in the next street. Certainly within a stone's throw almost of where you are sitting something of the kind is happening. If a million people should chance to read this they will each of them be able to find with very little exercise of memory a parallel example and there in a nutshell is the actual and glaring cause of unemployment. Opportunity is kept away from willing workers in order that the owners of land may profit. Men, women and children are made to starve for want of the food which they could produce with their own hands, by producing either the food itself, or the wages which they could exchange for food. There could not be a more heedlessly cruel system.

The value of land is created by the labour and expenditure of the whole population, by the roads which the people provide, by the railways which the people cause to be made, by the exchanges, by the markets, by the water supply, by the gas, by the electric light, by the tramways, and by all public utilities made by population for the use of the population. All these things increase the value of land which the private owner of land enjoys without lifting a hand. And not only because he enjoys these unearned profits, but because he has the power to check production, to stop an investment of capital, and to stop wages coming to labour, poverty exists and men are out of work.

The remedy is at hand. Tax Land Values and make it unprofitable for owners of land to keep land away from labour and capital.

## THE EFFECT OF THE BUDGET AND VALUATION.

The Budget, more especially the Valuation Clauses thereof, is having a marked effect on the Conservative Press in England and Scotland. The more sober section are in a state of wonder and conjecture, and, although discussing the subject and prophesying evil, do so in a tentative manner, betraying a confused state of mind. The GLASGOW HERALD, the SCOTSMAN, and the MORNING POST are all wrestling with various phases of the problem. The GLASGOW HERALD of May 11th, printed a very gloomy article entitled, "Scottish Feuing and Increment Duty" by Robert Guy. Various evils were prophesied as a result of the new Budget taxes, chief among them, the old story of injury to the building trade and increased rents. Bearing out our contention that the valuation leaves them at sixes and sevens, we found no mention of this, the part of the Budget having the most far reaching effect and most important bearing on the land question. However, the HERALD is evidently anxious to get to the bottom of the problem, and on May 13th published an article, dealing with the points raised in the May 11th article, by Alexander Mackendrick, the President of the Scottish League for the Taxation of Land Values. The HERALD should now see the light a little less confusedly, for Mr. Mackendrick effectively disposed of the contentions put forward by Mr. Guy. He showed that it is the old system which has produced exactly the results which are foretold in Mr. Guy's article as a result of the Budget taxes. As Mr. Mackendrick says, the slums, backlands and congested areas in Edinburgh, Glasgow, Dundee and other cities, condemn the Scottish feuing system, "as the worst among those available for comparison to the moderately travelled man." Mr. Mackendrick, like a loyal Scotsman sticks to his own side of the border, but the slums, backlands and congested areas—the result of the at least equally bad land system in England—are to be found, equally with Scotland, throughout the length and breadth of the land.

In the SCOTSMAN of 17th May, appeared a contributed article under the heading, "Duties on Land Values." The writer gave a technical explanation of the Finance Act as it affects life-renters, entail proprietors and bond-holders, making out dark ruin to this class of the community. He concludes with the following rather pregnant statement:—

> "Looking at it from a slightly different point, trustees, investors generally, solicitors and valuators have a totally new element to consider, which will become more serious and more complicated as time goes on, and which, put shortly, is—How much of the value of an estate belongs to the 'owner' and how much to the Chancellor of the Exchequer?"

Here again the kernel of the nut, valuation, is skilfully circumnavigated, the writer showing a painful shyness and indecision.

The MORNING POST on the 30th April, the day after the Budget passed into law, published, "Practical Points for Taxpayers," by Alfred Fellows. This dealt mainly with the valuation, and the manner of treatment reminded one of taking nasty medicine. The author seemed somewhat staggered to find that a true valuation was the best for the landowner, inasmuch as he would be "boomeranged" by either a too high or too low valuation. The justice of valuation has created bewilderment at least, in this quarter, and there is a plaintive note prevailing in the paragraph dealing with the difficulty of evasion.

The same writer has another article in the POST of 18th May, dealing with "The Finance Act and the Duty of Trustees." Here again there is a note of regret and confusion, because a too high or too low valuation will not benefit. The writer seems unable to reconcile himself to the justice of a true valuation, apparently desiring that the valuation should be entirely in the hands of landowners to raise or lower to suit their own ends.

One other indication of the unrest created in the reactionary forces by the progress of the taxation of Land Values is to be found in the fact that Captain Pretyman, for want of better argument, attacked Mr. Fels in the House of Commons and in the Press, because he is "a foreigner." It is a good testimony to the efficacy of our propaganda when opponents are reduced to these tactics.

The AGRICULTURAL GAZETTE on May 16th was nothing if not frank in making the amazing suggestion that:—

> The assessment of gross value of land should be a secret between the commissioners and the owner, just as assessment for income tax is. . . . . It might prevent authorities who have power to purchase land compulsorily from knowing what the new valuation is.

The OUTLOOK is also conscious of the changed situation and on May 7th published an article entitled, "Unionists and Land Policy." Although this particular contribution is written in a very tentative manner and may be regarded as kite flying or groping in the dark, yet it is intensely interesting to see these signs of the times in the Conservative Press.

Time was when the word valuation was taboo in this rarefied atmosphere, but the Valuation Clauses of the Budget have been the means of showing the Tory Party that there is a real Land Problem in this country.

## GOOD-NIGHT TO THE BUDGET.

Good-night to the Budget!—the lobbies,
Their changes, and rumours of change,
Which startled the rustic Sir Bobbies
And made all the Tories look strange;
The breaches, and battles, and blunders
Performed by the Commons and Peers;
The Marquis's eloquent thunders,
The Baronet's eloquent ears;
Denouncings of Redmond and treasons,
Of German invasion and oats;
Misrepresentations of reasons,
And misunderstandings of notes.

Good-night to the Budget!—Another
Will come with its tellers and bores,
And hurry away, like its brother,
In closure, and tramping, and roars.
Will it come with a rose or a briar?
Will it come with a blessing or curse?
Will its taxes be lower or higher?
Will its schedules be better or worse?
Will it find me grown thinner or fatter,
Or fonder of wrong or of right,
Or married—or buried?—No matter:
Good-night to the Budget—good-night.

W. M. P. (redivivus), In SATURDAY REVIEW, April 30th.

## ABE CLEGG'S TALKS.

### HASTY LEGISLATION.

From YORKSHIRE DAILY OBSERVER, April 5th.

"Ther's a deeal o' things belongs to things," said Abe, sententiously, "an' nowt's as simple as it lewks. Aw think misen 'at Balfour wor reyt abaht t'Hahse o' Lords. Tha'll mind what he said t'last wick? 'Ye Lib'rals,' he sez, 'is t'only chaps 'at iver duz owt. Ye're t'Progressive party,' he sez, 'an' us Toaries is t'Weeary Willies. An' then, begow!' he sez, 'ye grummle 'cos t'Hahse o' Lords passes ahr bills an' wean't pass yahrs. Aw can't for t'life o' me see what all t'fuss is abaht,' he sez. '*We* niver send 'em na bills 'at meeans owt—they're summat an nowt, a soart o' blawin' t'steeam off as ye may say. It's *ye* 'at gets t'wheels runnin', an' then ye're capt 'cos t'Lords claps t'brakes on.' Ther's a deeal o' trewth i' that theer argyment, lad. An' if aw wor nobbut sewer 'at they'd clap t'brakes on when t'train started runnin' back'ards way——"

"On to the Tariff siding," I suggested.

"Aye. If aw wor sewer o' that, aw sud think twice abaht sackin' 'em. Tha knaws, ther's na sense i' tawkin' abaht fairation wi' a Second Cham'er. It isn't what they're for. T'Second Cham'er is to keep t'speed dahn. Lib'rals wants to get forrad, Toaries wants to stick wheer we are, an' tha'rt capt 'cosd t'Second Cham'er is o' t'Toary side. Aw doan't see hah it could be owt else. 'It's two to one,' tha sez, 'an' ther's noa fairation i' that.' Fairation's nowt ta dew wi' t'case, lad. Duzta tawk abaht fairation when tha sees two bobbies luggin a druffen raffle-toppin dahn to t'hoil? Duzta tell one on 'em ta leeave hod, an' gi'e t'chap a fair chance to get off an' smash a toathri shop windas? Not if tha hez onny windas o' thy awn, tha duzn't. Aw doan't, chewsehah. Aw want him locked up wol he comes rahnd, if it taks twenty bobbies. T'Second Cham'er, lad, is t'extra bobby. It isn't fairation, it's plate-glass insewerance.

"An' tha knaws, lad, this here hasty legislation's dahnreyt dangerous. If we hed noa Second Cham'er, we sud be gettin' summat done afore we knew wheear we wor. What wi' t'closure, an't' terranny o' t'party system, an' that, ther's nowt as ceasy as gettin' bills throo t'Hahse o' Commons at this day. Some madlin, we'll say, starts a crazy idee for t'taxation o' land vallys, or summat o' that, an' but for t'Hahse o' Lords it 'ud be t'law of t'land i' noa time. He goas stumpin' up an' dahn t'country-side, an' he starts a paper, an' as like as not afore he's turned o' sixty—if he nobbut starts young enough—ther'll be monny a thahsand fowk 'at he's delewded well they're ommost as crazy as hissen. Then, if he hez a bit o' brass, he gets into Parlyment—an' if he hezn't, he can happen nobble sumb'dy 'at hez. An' for t'next twenty or thirty yeear ther's a resylewtion moved i' t'Hahse o' Commons reg'lar ivery session. T'first on, ther's noab'dy taks na noatis on him. He's nobbut young. But it's noan so long afore he gets a toathri voats, 'cos tha can get sumb'dy tu voat for ommost owt if tha sticks at it a bit. An' ther's t'paper comin' aht ivery wick, that knaws, an' a fayoo ardent sperrits lectrin' up an' dahn, an' fowk's getten agate o' tawkin' abaht it. By t'time t'chap's eighty-five or theerabahts yon resylewtion gets passed, an' t'chap's that flustered wi' t'gooid news 'at he hez vi'lent palpitation finishin' up wi' awse-fix-ye, an' pops off.

"Well, t'mantle falls o' one o' t'ardent sperrits, an' that theer resylewtion goas on yeear after yeear wol at last ther's a toathri Toaries voats for it, an' t'Lib'rals is ommost solid. T'ardent sperrit brings in a bill. Nowt comes o' that, 'cos he duzn't get a place i' t'ballot, but he goas on tryin', an' i' another twenty or thirty yeear he leets lucky. T'bill's read a first time an' referred tul a Committee. Wol t'Committee's agate wi' t'peramble t'Government's turned aht on a voat o' censer, awin' to t'inefficient state o' t'coast defences o' t'Isle o' Man, an' ther's a general election.

"Dewrin' this brief probeytionary period, with which we've been deealin' up to nah, t'Socialists hes been feytin' agean this land vallys idee tooith an' nail. They've said 'at it wor nobbut a red herrin', an' warned t'democracy not to be led astray wi' Lib'ral an' Toary Willy-wi'-t'-Wisps, 'cos none wor jennywin unless it bore t'red flag stamped on ivery packet. T'consequence o' that is 'at men o' t'stamp o' Lord Noasgay, 'at sees i' Socialism t'end of a gooid deeal, he been led to think 'at ther wor happen summat i' this land vallys idee, an' they'd lewk intul it when they'd nowt else on. One or two young blooids ameng t'Toaries puts it i' ther election addresses. They're i' favour of a jewdicious scheeam on them theer lines, tha knaws, baht committin' thersen ta support onny particlar propoasal. A Toary Government follas, an' for ten or twelve yeear at after ther's nowt but t'anny-wal resylewtion, allus meetin' wi' vigorous opposition throo Sir Frederick Banbury, an' supported by varry neear iverybody else.

"T'next time t'Lib'rals comes inta pahr, they put it i' t'King's Speech, an' i' t'fowert session o' that theer Parlyment ther's a Government Bill browt in. Sir Frederick bein' dahn wi' t'inflywenzy at t'time, noab'dy sez nowt agean it but Balfour, an' he confines hissen to pointin' aht 'at ther's a deeal 'at he duzn't agree wi', an' 'at i' all his Parlymentary experience he niver seed a bill 'at wor drafted i' sich a disgraceful style, an he taks leeave to daht if t'minister responsible for t'measure knaws what it meeans hissen. All t'same he agrees wi' t'principle if ther is one, an' he hoaps they'll be able to patch it up i' Committee. Owin' to t'presser o' bizness, t'bill niver gets that far. They're bahn to bring it in agean t'next session, but one o' t'members asses t'Prime Minister if he's aware 'at t'German waiters 'at's i' t'employ o' t'Kitchen Department o' t'Hahse is all reservists i' t'Imperial army, an' if soa, what he's bahn ta dew abaht it. T'Prime Minister, i' reply, sez summat 'at can nobbut be interpreted to meean summat 'at noa honourable gentleman owt ta say tul another baht a deeal o' provocation. Ther's a moation for adjournment, an' t'Government's defeeated.

"Just afore this happens, one o' t'members o' t'I.L.P. maks a speych. He sez 'at t'land taxes is nowt ta meean owt, an' wodn't dew a hawporth o' gooid ta noab'dy; but, speykin' for hissen, he's i' favour on 'em, 'cos it 'ud be t'thin end o' t'wedge. That theer frank declaration is quoted all ower t'world. Sir Frederick sez, 'What did aw tell ye?' All t'Toary papers tawks abaht t'thinly-veiled Socialist policy o' t'Liberals, Lord Noasgay sez it's t'end of all, an' a change o' Government, follad by a little war, turns fowk's attention elsewheer. Happen tha thinks tha's heeard t'last o' them land taxes? Tha'rt mista'en. I' another seven or eight yeear ther's a Lib'ral Government agean. They bring in a bill i' t'first session, an' forces it through wi' t'gillytine at breeak-neck speed, nobbut allahin' seventy-three days an' a hawf for discussion. Ther's a toathri triflin' amendments 'at redewees it to abaht hawf t'strength, an' then it goas up to t'Lords. And if we hedn't a Second Cham'er, that theer bill 'ud be t'law o' t'land afore onnybody'd hed a chance o' makkin' thersen acquainted wi' its provisions.

"Aye, lad. Doan't tell me ther's no need o' Second Cham'ers. But for t'Hahse o' Lords, or summat sim'lar to tak t'place on't, a revylewtionary Government, carried inta pahr by one o' them theer unaccahntable waves o' poppylar feelin' to which democracies is subject, an' which constitewts ther chief danger throo t'standpoint o' t'stability o' t'Constitewtion, t'maintenance o' law an' order, an' respect for t'reyts o' property—sich a Government, actin' baht a mandate, 'ud be able to wreck t'ship o' State, an' i' a whirlwind o' destructive fewry, consewm t'last remnants o' wer ancient glories i' t'lewrid fires o' Socialism. It's enough to flay a boggart."

The kitchen had become rather warm. I said good-night, and left Abe mopping his brow.

F. J. N.

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## LAND TITLES—A DIALOGUE AND A RIFLE.

When the Michigander bought 400 acres of land in Tennessee at a bargain, he understood that it was wild land, and he didn't learn to the contrary until he visited the property. Then he found six families of squatters, each in possession of about twenty acres. Someone told him that old Bill Thompson was the boss of the community, and that whatever he said the others would stick to. The Michigander therefore visited the old man's shanty, and opened business by saying:

"Mr. Thompson, I own all this land about here, and want to arrange matters with you."

"Own all the land?" queried the old man, as he looked his visitor over.

"Yes. There are six families of you on my land. Do you want to pay me ground rent?"

"I skassly think we do, stranger—I skassly think so."

"Then would you like to buy?"

"I can't say as we would—I can't say so. Can't be no mistake bein' yo'r land, eh?"

"Oh, no, I have the deeds here in my pocket. If you don't want to rent or buy, then I suppose you will vacate?"

"Does that mean git off—move away?"

"Yes."

"Then I wouldn't skassly say that we will vacate—I skassly wouldn't. Yo' can show them deeds, kin yo'?"

"Certainly; will you kindly tell me what you will do in this case?"

"Yaas, I think I will. There's my deed to this yere claim on the hooks up there, and yo'll find all the others hev the same. Yo' kin see it, I reckon?"

"I see a rifle hanging up there," replied the Michigander.

"Wall, that's the deed I've had for the last 20 years, and nobody hain't said it wasn't a good one."

"Then you propose to hang on?"

"That's my idea, stranger, and when I once get an idea into my head I'm apt to be set."

"Then to come into possession of my own, I must resort to law?" asked the rightful owner.

"Skassly that, stranger. In the fust place the Lawd made Tennessee fur Tennesseeans, and not for Michiganders. In the second place there hain't no law around yere to appeal to. In the third place the other five men are ambushed along the trail, and if yo' continue to think yo' own this land I don't think yo'll git outer the woods alive."

"You'd assassinate me for claiming my own, would you?" demanded the frightened but irate Wolverine.

"Skassly fur claiming yo' own, stranger, but fur claimin' ours. Did they tell yo' in town how many owners of this land had showed up in the last 20 years?"

"No."

"Wall, I've got 'em notched on the stock of that ar rifle. Ten notches, I reckon; and that ain't counting two sheriffs and a constable. Stranger, d'ye want to leave yer address up in Michigan, so's I kin answer any inquiries from yer wife?"

"I—I don't think so."

"Just as yo' feel about it. Hev yo' changed yer mind about the land?"

"I think I have. I own it, but I won't take possession."

"That's k'rect. Might sell it to someone else?"

"Yes, I'll do that."

"And let him come down here to run us off and make number 'leven on that rifle stock? That's yo'r best way. And now I'll send a boy on ahead of yo' to say to our fellows that yo' are in love with Michigan, and don't keer a durn fur Tennessee, and I reckon yo'll git back home all right. 'Day to yo', sah, and if yo' feel like smokin', them yere deeds will be a good thing to light yer pipe with."—NEW YORK HERALD.

## HERE AND THERE.

"What is the baby crying for, my child?"

"I dunno; 'e's alw'ys crying. I never came acrawst anyone wot looks upon the dark side of things as 'e does."—PUNCH.

* * *

Old Scotsman (to his son, who has just returned from a business trip to London): "Weel, laddie, and what dae ye think o the English noo?"

Son: "Oh, I did'nt have much of a chance to study them. You see, I only had to do with the heads of departments!"—PUNCH.

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Mr. Joseph Edwards, Editor of the LAND REFORMERS' HANDBOOK, has removed from Palace Square, Norwood. His new address is 88, Anerley Park, London, S.E.

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On June 24th, six farms with several small holdings and 37 cottages belonging to Lord Lansdowne will be sold. They are the Foxham estates and extend to about 1,040 acres, in the neighbourhood of Chippenham and Calne, Wiltshire.

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The "People's Budget," the Workmen's Compensation Act, and the Port of London Bill have not only combined to throw our poor people out of employment, but have caused our supporters to drop their subscriptions towards God's work in this waterside parish. We are in dire straits as to how we are to carry on our many works and to relieve the sick and poor, and I earnestly beseech all who can to come to our aid. Donations in money or articles for our jumble sales will be gratefully received.—The Rev. Herbert Williams, The Clergy House, Tower Bridge, S.E.—Agony Column, MORNING POST.

The ESTATES GAZETTE of May 7th tells us that:—

The City of London owns Irish freehold estates in Derry, Coleraine and Culmore, consisting mostly of town land. The rent for the past year was £14,928. Other amounts brought the revenue up to £15,752. £9,253 was spent in Ireland and the difference taken to London.

* * *

The GLASGOW HERALD of May 10th stated that Mr. J. M. Barrie entered yesterday upon his fiftieth year. As a journalist in Nottingham his favourite political subjects are said to have been Mr. Chamberlain, then in his Radical phase, and Henry George. When Barrie went to London in 1885 his mother warned him to be careful to walk in the middle of the street, never to venture out after sunset, and always to lock up everything before leaving his rooms.

* * *

Canada.—£10 to £20 buys plot of land, size 33 by 132 feet, in "Rosslyn Townsite" near Fort-William, the coming Commercial and Industrial City of Canada.

The largest grain elevators in the world are here distributing to Europe 90 per cent. of the grain grown in the Canadian North-West.

"The Canadian Pacific," "The Grand Trunk Pacific," and "The Canadian Northern Railways," all make this city a central terminus.

This is an excellent opportunity for the small investor.

For plans and pamphlet apply to the Secretary, The Strathcona Coal and Exploration Syndicate, Ltd., 90, Mitchell Street, Glasgow.—GLASGOW HERALD, Advt.

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Mr. Owen Seaman, Editor of PUNCH, was entertained to dinner at the Authors' Club on April 25th. In responding to the toast of his health he said there was a story whose hallowed antiquity ought to protect it against further exploitation, but he was tempted to repeat it, because it offered certain analogies to the present situation. There were three characters in the story, a blue-bottle and two Scotsmen. (Laughter.) The story at once struck a note of probability by showing the Scotsmen drinking whisky. (Laughter.) The blue-bottle buzzed on the pane, otherwise profound silence reigned. This was broken by one of the Scotsmen trying to locate the blue-bottle with zoological exactitude. Said this Scotsman: "Sandy, I am thinking if yon fly is a birdie or a beastie." The other replied: "Man, don't spoil good whisky with religious conversation." (Laughter.) He was tempted to ask himself and them why it was that they should spoil the after effects of an excellent dinner by an academic discussion on British humour.

* * *

The Land Clauses of the Budget appear to have given dissatisfaction, and according to our correspondent farmers anticipate less generosity than formerly from their landlords in improvements upon their homesteads, the draining of land, and similar matters.—TIMES, May 23.

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Felixstowe Urban Council has let 229 beach tent sites on the sea front by auction for £790.

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UNDERGROUND TO MANCHESTER.—The distance between England's capital and the great centre of Free Trade and the cotton industry having now been covered by coach, train, and motor-car, on foot, bicycle, and wheel-barrow, by water and by air—in every way, in fact, but one—it has been left to THE DAILY NEWS, the only other paper besides THE DAILY MAIL which publishes a Manchester as well as a London edition, to offer a handsome guerdon to the first aboriginal or naturalised Englishman who can traverse the route by burrowing.

The conditions of the competition are as follows: The start must take place within a four-mile radius of THE DAILY NEWS offices in Bouverie Street, and the finish must occur opposite the Manchester Town Hall in Albert Square. The time occupied must not be more than twenty-four weeks, and competitors must not come up oftener than six times to blow. The sole implement that may be used besides the hands and feet is an ordinary spade, adjudged and declared to be such by, jointly, the editor of THE DAILY NEWS and the Minister of Agriculture. The objects aimed at in this enterprise will be:—

(1) The advancement of the "Back to the Land" movement.

(2) The survey of ungotten minerals.

(3) The promotion of an interior and local enthusiasm as opposed to the spirit of Imperial pride. ("What do they know of England who only know her on the top?")

It is anticipated that the generous reward offered (£105, in spade guineas) will stimulate a large number of intrepid talpiators (or mole-men) to make the hazardous attempt, and incidentally to re-create history.

LATER.—Mr. G. K. Chesterton has started. He left the cellars of the "Cheshire Cheese" at 8 p.m. last night, with no provisions but a slab of chocolate and two bottles of barley wine. He is burrowing hard.

LATE SPECIAL.—Mr. L. G. Chiozza-Money is following in Mr. Chesterton's wake. He started from Praed Street Underground, and expects to crop up at Blisworth Junction by the subway in about four weeks' time. The greatest excitement prevails above the probable line of route.—PUNCH.

## POLITICAL SPEECHES AND WRITINGS.

### MR. HEMMERDE ON VALUATION.

Speaking in the third reading debate of the Budget on April 27th, Mr. Hemmerde said:—

I am going to deal with that very question. As a member of the Land Group in this House, the members of which are popularly supposed to have had some influence in inducing the Government to take up this great experiment in taxation, I am very glad to have the opportunity of saying a few words upon this question on the eve of the departure of the Budget to another place, where it is likely to meet with a more friendly reception than before, although we are always told that it is passed only by a minority of this House. We are told that, but nobody believes it, otherwise the Lords would promptly throw the Budget out again. It is merely another piece of electioneering or journalistic clap-trap. I wish to say something about the extraordinary misconceptions as to the principles of this Land Group. The hon. and learned member for North Louth, during these debates, has told us that many English members, who are what he calls single-taxers, think that agricultural land should bear the burden of the rest of the land, and a noble viscount opposite has informed us that he imagines that, with the exception of a few single-taxers below the Gangway on this side, the view generally taken in this House is that agriculture is far too heavily burdened. Both these gentlemen, and many of their colleagues, are labouring under an entire misconception as to the objects and principles of this Land Group, which numbers probably over 100 members in the present House of Commons. Far from believing that agriculture could bear new burdens, our whole case is, and always has been, that it is already over-burdened. Where we differ from right hon. and hon. gentlemen opposite is not in our view as to the heavy burdens upon agriculture; but whereas they engage in perpetual moanings as to those burdens without making a single suggestion as to how they can be diminished, we have definite proposals as to their alleviation, and we intend to give an enthusiastic support to the Government proposals, because we see in them the completion of the first step by which alone our proposals can approach fulfilment. If the Opposition are right in their estimate of the views and principles of the Land Group in this House, when the Government proposed to leave out the agriculturists from the purview of the Budget taxes, you would have expected indignant remonstrances from those benches. As a matter of fact we had nothing of the sort. What we have always felt was the great value of the Government proposals: was that by them we were to get a complete valuation. If the Government had for a moment wavered—as some of the Government Press wavered, and as some members upon these benches wavered—in their desire for a complete valuation, the Government would soon have been able to estimate exactly the strength of the Land Group. They never wavered on them, and therefore we have all through given them a cordial and enthusiastic support. The proposals of the Government, as a matter of fact, have always struck us as being open to grave tactical objections, in that the burden which they impose is a cumulative burden, rather than a substitutive burden. My friends and I were, and are, in favour of the Taxation of Land Values which would cover all land, agricultural and urban, but—and this is the point which is never really understood, or is ignored, by hon. gentlemen opposite, and if it is understood is always ignored by some hon. members on this side of the House, such as the hon. gentleman for the Spen Valley Division of Yorkshire, whose denunciation of the principles which we hold is often, perhaps fortunately for himself, more outspoken in this House than in his own constituency—although we wish the tax to cover all land, agricultural as well as urban, we would not make the effect of the tax cumulative, but in substitution for the rates, which now fall with most unfair incidence upon agricultural enterprise. We realise that the burdens upon agricultural land are too heavy—because the burdens upon unoccupied building land and undeveloped land and under-developed land are too light.

Year after year the chambers of agriculture in this country protest against the unfair way in which agricultural land is burdened by taxes—by the education rate, the Poor Law relief rate, and the main roads rate. Day after day, week after week, year after year, hon. gentlemen opposite identify themselves in general terms with these complaints. When in office they adopt the clumsy expedient of the Agricultural Rates Act, to which we object, not because we begrudge the relief to agriculture, but because the relief often goes into the wrong hands. Under present conditions the burden of the rates is easily shifted, and the benefit intended for the ratepayer is easily and often absorbed by the landlords. How can agriculture be relieved of these unfair burdens? Someone must pay rates and taxes, and someone in our own country; because at present we are a long way off the Utopia in which every foreigner pays the taxes of his neighbours, who, in turn in some mysterious way, lives tax free, while they pay his. Can these burdens be relieved by Tariff Reform, because Tariff Reformers are very quick to appreciate these burdens, especially when they are addressing chambers of agriculture? Considering that no Tariff Reformer has ever yet suggested how under a system of tariffs we can meet the present Imperial obligations, it is quite obvious that Tariff Reform could not possibly meet the transference of these very heavy local burdens to the Imperial Exchequer. If Tariff Reform cannot meet the transference, agriculture must go on paying these burdens, or must find some other way to meet them. The only hope I can see for a successful and adequate readjustment of local burdens lies in the Valuation Clauses of the Budget. I would like to point out, especially to some of my friends on the Irish benches, that valuation has two aspects. It is necessary for the relief of present burdens, as well as for the imposition of new ones. As a means of securing a perfect system of valuation there is much to be said for the Budget taxes, and a great deal has been said for them. Although we think, as I have stated, that the Government plan is unnecessarily clumsy and tactically a source of no little difficulty, it is impossible to exaggerate the importance of what we get by this present Budget. Tactically, I think, the Government plan is open to this grave objection: No one is obviously relieved by the plan. The fact that taxes are additional instead of substitutive deprives us of that large measure of the support which a substitutive scheme certainly would bring us. For in a substitutive scheme there would be thousands of people who would be obviously and manifestly relieved by a reduction in their rates, and would therefore give us their enthusiastic support. Under the Government scheme this gain, though in a measure real—because they do get some relief of rates—is, as a matter of fact, a good deal smaller. . . . . You find practically every one who has ever studied the housing question in this country has come to the conclusion that the system by which we rate improvements in this country is not only absolutely unfair to industry, and particularly to the poor, but it is the very system that makes for overcrowding in this country. If hon. members do not accept that I would like to give an instance. I can take one from a Lancashire town which is probably known to many hon. members. A few years ago that prosperous Lancashire town, with a great cotton industry, was practically land-locked. It could not develop in any direction. After a few years of this, one of the leading landowners died. His executors were rather more progressive. Certain land came into the market. What was the result? Prior to that land coming into the market all the evils of overcrowding were in that growing town. Directly after the land came into the market the town developed with a rush, and within ten years there were 10,000 looms added to that Lancashire town, employing 3,000 people directly, and indirectly 10,000 more people. Yet people tell us that the tax upon Land Values will do nothing to prevent overcrowding; will do nothing to cause employment! I can give an instance in my own constituency in answer to the hon. gentleman who spoke last. No land hunger! What about the village of Chirk

in Denbighshire ? There you have 1,000 men employed at a couple of collieries. Another member of this House and myself tried to get land for these men who were living under horrible and beastly conditions. The three landowners stuck out for prices varying from £800 to £1,100 per acre for land which is rated at £1 per acre. Those facts are known to other members of this House. I have challenged them on the platform, and they are not denied because they cannot be denied. There in that village, are living, in sight of the most beautiful land in this country, some of the finest men and women of the country, and living under conditions not fit for beasts, and all because people hold up the land. These proposals will do something for them, for we shall be able to say to these landowners : "On what basis do you value your land, £1,000 per acre ? Very well, pay on that basis." They will soon get tired of paying upon that basis. It is for that reason that these people—and many like them—realising that in the Valuation Clauses lies the whole salvation of rural England, get up and say : "The thing is impossible ; you cannot value land apart from improvements." It has been in existence in America for years, and in Australasia for years and years. It can be done, and it is going to be done, and it is going to be of greater advantage to rural England than anything that could possibly be done in this country. I hope that Irish members, when they realise the importance of this question to England, will shortly realise the importance of this question to Ireland also, and to the small holders in Ireland.

## MR. DEVLIN ON THE BUDGET.

In the same debate, Mr. Joseph Devlin, M.P. for West Belfast, said :—

Last January the hon. Member for Cork City (Mr. O'Brien) submitted the question of this Budget, I understand, as the vital question on which he forced a candidate of his own against me in West Belfast. As one who has remained silent through all these controversies in this House, and as one who has listened with amazement from time to time to the remarks from the Tory Benches that the Irish Parliamentary party are opposed to the Budget, I rise as a representative of Ireland to give the Budget my unqualified support. This Budget next to Home Rule was the great issue on which I fought my contest in West Belfast. The hon. Member for Cork City sent down his candidate in order to draw Nationalist votes from me with the money of Lord Dunraven and the Tories. He now challenges us to go to the country. May I point out that it is we who are forcing the election, it is we who want him to go to the country, and I am confident if he does he will receive the same answer in Cork that I gave him in Belfast when I beat the combination of converted Nationalists and Tories, and raised my majority from 16 to 600. One would imagine to hear the speeches of some of these gentlemen that the only people in Ireland were the landlords and distillers. They talk about the farmers—these gentlemen who added £17,000,000 to the cost of Irish land. The gentlemen who talk here about this Budget throwing an additional burden of £430,000 upon Ireland are the gentlemen who raised Irish land from seventeen years' purchase to twenty-eight.

They are here not in the interests of the farmers, but in the interests of the plutocrats, the reactionaries, and the landlords. . . .

The Budget which has been introduced is, in my opinion, something more than a financial measure ; it is a great democratic instrument. They have not told Ireland that you propose, and that this Budget is to be the instrument by which you will carry your proposal out, to deal with afforestation, with drainage, with the general development of the country, and with all those great rural grievances, which are deeply felt in every branch of rural life in Ireland. There is to me a bigger question even than that. There is not one of the social curses that apply to the great cities of Great Britain which we do not feel in Belfast, and all the Dunraven meetings to be held from now to Doomsday would not do half as much to bring into communion and into a harmonious relationship Protestants and Catholics than one speech on the Taxation of Land Values from the right hon. gentleman the Lord Advocate (Mr. Ure). In the city of Belfast there are sweated women and sweated children ; there are unemployed men who feel the curse and the character of the whole social system as deeply as you do in your country ; and I want to know, am I, as a representative of these people, to sit here and listen to all these fiscal fables told from these benches in the supposed interests of the distillers and landlords whilst my constituents and the people are to be robbed of all these beneficient advantages which we hope to secure through the agency and operation of this Budget ? There are children in Belfast with wizened faces, old before they ever know what it is to be young, who go to work at six o'clock in the morning and work till six o'clock at night for three shillings a week. They work and toil and work and toil, and it is recorded that on an average they die at thirty-nine. They are not to count. You must take away the money from old age pensioners who now have earned their pensions by arriving at the age of seventy in order that the margin may be given in extra years' purchase to the landlords. Have they not got enough ? Why do not some of these ex-democrats who exhibit all this passion for the distillers and the landlords think of their better and higher and nobler days when they fought for the people ? There is a generation rising up in Ireland who are tired of all this humbug ; there is a generation rising up in Ireland who will never be satisfied with the hysterical shriekings of played-out politicians, and who are not going to be led by lords or noodles. The Irish democracy, like the English democracy, are enlightened and educated ; they know what they want, and they are determined to have it. I believe that this Budget proposes to give them some of the things they want, and, when the judgment of the people is taken on this Budget, it will be unequivocally in favour of it.

## MR F. E. SMITH ON LAND VALUES.

Speaking at a meeting of the United Club in the Waldorf Hotel on April 29th, Mr. F. E. Smith, Unionist M.P. for the Walton Division of Liverpool, said :—

I could not help thinking that the greatest illumination was to be derived from the history of their opponents since the introduction of the Budget. Before then there was hardly a seat in England that was safe for the Government. Then the Budget was introduced. It was useless for them as a party to pretend or argue that there was not in fact a fundamental distinction between land and other subjects of ownership. The essential physical consideration that land was, after all, limited in extent in a sense which was not true of any other commodity did make a difference—not in the fundamental article of their policy that if the State took anything for a public purpose it should pay for it at commercial rates—but in the degree of control which might be asserted by the community over land on purely public grounds (hear, hear).

So far as he knew, no Conservative had ever approved of the land proposals in the Budget. It was flagrantly and demonstrably unjust, for the purposes of taxation, to impose burdens upon men who had invested their money in land which were not to be imposed on men who had invested it in any other commodity. But that was a totally different proposition from saying that, for purposes of municipal rating, you might entitle the municipalities to readjust the basis on which their system of oppidan rating depended.

## LAND VALUES DEBATE IN THE HOUSE OF COMMONS.

On April 27th, 1910, Mr. Verney moved :—

"That, in the opinion of this House, the present system of taxation, rating, and tenure of land tends to restrict the best use of the land and the application to it of capital and labour, thereby hindering the production of wealth and causing unemployment."

Mr. Walsh in seconding said :—Although land is indeed valuable in the agricultural districts it is infinitely more valuable for the elementary necessities of life in the urban districts, and we find that whatever discovery is made, whatever works are erected, if you sink a coal-mine, if you start a factory, if you develop a railway, whatever may be the useful purpose to which you set yourself, you are treated not as a benefactor, but very largely as a malefactor, and the enemy of the human race.

I can give as a case in point the council on which I sat as a member shortly after the year 1894. A railway runs through that little township about six miles in length. That railway was rated to the general district rates of the town at nearly £15,000, or at the rate of £2,500 per mile. The improvements brought about by this railway were very great, but the landowners in that particular area received all the benefit, while the railway, which had really been a great boon to the district

and a still greater boon to the landowners, was burdened with taxation and assessed at the rate of £15,000 a year. A little later on coal mining property was developed very largely.

Before the town had possessed a rural character, but after that it became a very hive of industry. Land which at the highest agricultural value had not been worth more than £2 an acre began to yield rentals of £50 per acre, and the persons who were in receipt of this profit did not contribute one half-penny to local taxation, the whole burden falling entirely upon the workers and those who may be euphemistically described as "captains of industry." At least we can say to the credit of the mine owners that they did take some risk—and they were prepared to invest their money in the hope that they were engaging in a profitable enterprise. They did take the risk and they paid all the local rates. Tramways were constructed, new schemes of lighting and new streets were made, and large aggregations of men came together, and all the elements and needs of civilised society had to be met, and the whole cost of these new conditions fell not upon the men who were reaping the immense values to create which they had not lifted hand or foot, but upon those who developed the enterprise either by brains or capital, as in the case of the colliery owners and the railway company, or else upon the working men who were risking life and limb every day in these enterprises. Surely that is a condition of things which nobody can contend is equitable.

I noticed an Amendment on the paper in the name of the hon. member for Cockermouth (Sir John Randles) which proposes to call attention to unemployment and to insert in this motion after the word "land" the words "when coupled with the free importation of competing foreign products not subjected to similar burdens." I am not going to enlarge upon that special amendment, but I would like to ask the hon. member's attention to the question whether it is not a fact that in every nation in the world where they have a similar system of land holding to that which exists in the British Isles, and where they have a similar system of rating and taxation you do not have exactly the same evils complained of in the shape of widespread unemployment, continual recurring depression, and dislocation of industry as you have in the British Isles. That is beyond all dispute, whatever may be the nature of your fiscal system. This is a quack remedy which is suggested by the hon. member, and that is the last word I am going to say about it. Instead of treating the people who initiate and develop industry as being folks deserving of credit and deserving to have their enterprise assisted and encouraged, our present system of rating does everything to discourage and to throttle their efforts. Let me give a case in point. We have very near the division I represent, a great colliery company. It sank a great amount of capital, lost thousands of pounds upon the enterprise, paid away in royalty rents alone £10,000, and was met by the royalty owner half-way through the term of the lease by a request for a greater royalty. So great had been the local burden of taxation, that it was utterly impossible for the colliery company to pay. They said: "We really cannot go on." The royalty owner insisted upon his demand, and the colliery had to be closed. The royalty owner took over the shafts and the cottage property. In the meantime he had escaped all local taxation, and he paid very little indeed to Imperial taxation. Therefore, whatever enterprise the community engages in, is constantly bringing grist to the mill of the private landowner, and the burdens piled upon the general community make it more and more difficult for the community to meet its increasing needs.

During the last ten years the town of Wigan has increased in rateable value by 30 per cent. The chances are that on an average £25,000 a year has been added to the rateable value during that period. That really means that to the owners of the ground rents there has been given this very large sum. It simply tends to check and to thwart the development and the industries of the place, and because of the high rates to-day we find that town, like many other towns, unable to make that advance in general improvements which it really ought to make. The one person or the one body of persons who sit like "the Old Man of the Sea" upon the shoulders of every real improvement, checking the improvement, holding it back, and in many cases making enterprise impossible, are the people, who escape local taxation, and who are paying as the days go on an ever lessening share of Imperial taxation, namely, the land-owners of the country.

Every necessity of health, every amenity, and every social eform send up the value of the land. Hon. members on the other side say, "Tax luxuries." There may be a good deal to be said for that, but our present system of rating and of taxation taxes necessities. There is no greater necessity than to have freedom to breathe and decent housing conditions whereby our people can live a decent Christian life. Is that possible in the great cities of to-day? I hope, as indeed everyone must hope, that it is becoming at least a little more possible because of the trend of general legislation and because of the awakening responsibility of the nation; but, if ever there was a city that suffered from congestion, it is the city that I am proud to own as my native place—the City of Liverpool.

Very many years ago Liverpool endeavoured to provide for the needs of its people, and they constructed at great expense a fine park—Sefton Park. They paid to the man who was good enough to let them have the land £250,000 for the land alone, and they spent in generally improving the site another £150,000. The landowner, the Earl of Sefton, retained the whole of the building frontage. They spent on that park, in order to enable that great community to breathe more freely, £400,000, and the whole of that immense burden fell upon the rates. The immensely increased value of the land, of course, sent up the rent-roll of my Lord of Sefton. He sat on velvet all the time. Then we wonder, when these conditions can be multiplied by the tens of thousands all the country over, why the rates are high and why every dividend-paying company every half-year sends out piteous appeals to its shareholders to try and get hold of the local governing councils in order to keep down the rates.

Liverpool, which, as everyone of course knows, is a great commercial city, had need not very long ago, for a new post office. The Government built a new post office. Land, of course, was again required, and my Lord of Derby was kind enough to provide the land. The land for which not a single halfpenny had ever been paid in the history of the whole of his family became worth to my Lord of Derby £100,000. The nation spent another £150,000 upon the erection of a building, and in that instance alone £250,000 were saddled upon Imperial taxation. The landowner gains £250,000, and pays, I suppose, something like 9d. in the £ income tax and believes he is very badly hit at that. A little later, when we try to improve things a bit he believes himself to be cruelly wronged, suggests the nation should be consulted, and hangs up the Budget in the meantime. That is the kind of treatment we are receiving.

Sir John Randles moved as an amendment, after the word "land" ["rating and tenure of land"] to insert the words, "when coupled with the free importation of competing foreign products not subject to similar burdens."

. . . I am going to touch on the point raised by the seconder. He expressed his dissatisfaction with the rating and taxation of land, and I might have some sympathy with him, but I notice that he rejects my remedy as a quack remedy. Still there is a good deal to be said for it, and while I agree that the system of rating and taxation is not a happy one as far as the remedy of the hon. member was concerned, it seemed to me to be this, put more rates and taxes on the land.

Mr. Carlile in seconding the amendment said:—

We on this side of the House believe in the magic of ownership. Some of us perhaps own a piece of land, and know from our own personal experience that even if the land produces very little or nothing for us, yet the sense of ownership makes us concentrate our energies and attention upon it, and we are willing to make sacrifices for it. How much more would that be the case with occupiers if, instead of having the prospect all his life of making these eternal payments to the County Council, with no prospect of ever coming any nearer the ownership of his holding, he had the prospect upon which the party with which I am associated has already concentrated its mind, that every yearly contribution which he makes towards the purchase of the property was bringing him nearer to the day when he would become absolute owner of the soil.

Mr. Raffan: The hon. member for Cockermouth (Sir J. Randles), in an eloquent peroration, asked why our people are required to go to lands where their labour is protected to make openings for themselves. I should like to ask where are those countries? Do our workmen seek openings for themselves in the protected countries of Italy, Spain or Russia? The hon. member talked about Germany. I am not afraid to deal with Germany. But Germany does not cover the whole map of Europe. There are all the other protected countries in Europe. From which of those countries is there not a larger emigration than from this country? But our people do not even go to

Germany. The vast majority of the 200,000 of whom the hon. member spoke go to our own Colonies. It is surprising to hear those who uphold so strongly the desirability of cementing our Empire bewailing the fact that men are going out to Canada and Australia for the purpose of building up the Empire by acting as colonists. It may be said that some of them go to the United States. That is true. But what is happening in the United States at the present moment? Under the scientific tariff in America, which appears to be working so admirably in the eyes of those who framed it, there is widespread indignation, as is shown by the recent election. Not only are the people voting against it, but they are crossing in tens of thousands over the border into Canada. Is that because of the tariff? Is the tariff in Canada higher than the tariff in the United States? Does the tariff in Canada protect better than the tariff in the United States? No. The reason is that in Canada they have still free land, and wherever men can get free access to the land the problem of unemployment does not arise. Men are going into Canada because lecturers are going up and down the country stating that 160 acres await any man who goes out to Canada and settles there. There a man can be sure, if he toils hard, erects a steading, and reclaims the land, that in his old age he will be able to enjoy the fruits of his labour, that no rack-renting landlord will be able to evict him as he can be evicted here, and that there will be no screw from the squire and the parson such as exists in English villages. That is why they are going to Canada. It is quite true that they are going also from Scotland. The men who are going from the North of Scotland are not men driven from the commercial centres because of Free Trade, but men driven from the soil because of the operation of unjust laws. The hon. member opposite (Mr. Carlile) spoke with bated breath of a noble duke. If I might, without bated breath, refer to a noble duke, I would say that, if there is a real desire to remedy unemployment there is one noble duke in this country who has the opportunity to make a great experiment. I refer to the noble duke who is president of the Tariff Reform League. I do not know if it is suggested that the Duke of Sutherland has accepted the presidency of the Tariff Reform League merely because he has a burning desire to deal with this question of unemployment. But if that be so, I suggest to him—and I suggest to those who think with him—that, after all, if you are going to change the fiscal system of this country you are going to make a tremendous experiment! I stand here as the representative of a Lancashire constituency. The men in my constituency, cotton operatives and cotton manufacturers, are unanimously agreed that if this Tariff Reform system comes into effect a death-blow will be struck at their industry. Hon. gentlemen opposite know that at the last election a manifesto was signed by everybody entitled to speak on behalf of the cotton industry repudiating Tariff Reform as a remedy. With regard to a good many other trades that is also true. It may be possible by Tariff Reform, at the expense of others, to build up certain industries which may give some employment. But the evil which you will create will be much greater than the evil which you will cure. You will throw out of employment a thousand men for every hundred to whom you give employment. That is the danger of the system to which the Duke of Sutherland is committed. He will be compelled, if he adopts that system, in the words of the Marquis of Salisbury, "to force food taxes upon a reluctant nation."

There is an alternative which he may adopt. In the Highlands of Scotland there are 3,200,000 acres of land given over entirely to deer forests. The largest holder of this 3,200,000 acres is the president of the Tariff Reform League. What I suggest to him is that, instead of attending the next meeting of the Tariff Reform League, he should call together his fellow land-owners who own these deer forests, which are rated on an average at less than 1s. per acre. That is the value which the Duke of Sutherland and his fellow proprietors put upon them. I suggest that they should agree to sacrifice their sport upon the altar of the solution of this problem of unemployment. I suggest that they should offer 160 acres in the Highlands of Scotland to any settler who cares to have them. (An hon. member: "He could not live on it.") An hon. member says he could not live upon it. Very well; let it be tried! In the old days it was tried. I know it has been tried. I have gone over the ground, I have seen the ruined steadings from which men have been evicted. I have seen the wild deer wandering where the child loved to play. I know that the noblest race of men have been evicted to make room for sport. But give the people the opportunity. Give them, not 160 acres for nothing as they can secure in Canada, but give the land to them at the value put upon it by the owners, at a rental of 1s. per acre, or £8 a year, and no rates charged upon improvements—because that is a fundamental thing in the solution of the land question. Then, I say, you will be able to settle in the Highlands of Scotland alone 200,000 heads of families who will be able, with their wives and familes, to deal with a population of 1,000,000. That is something better than Tariff Reform as a solution of the unemployed problem. Try it. Set up again the old life which existed in the Highlands. Not until then will you be dealing with the question of unemployment. Only settle these men on the soil and you will have collateral advantages. You will be able to regain a healthy population such as lived in the Highlands in days gone by.

He says these men could not live upon such land. Does he forget the time when you reared your soldiers that fought at Alma, Inkerman, and Balaclava, and does he forget that the best of these soldiers came from the Highlands of Scotland? When you want men to fight the German invasion that hon. members opposite talk so much about, how many of them will you get from the gillies and from the millionaire landlords of Scotland? The real remedy for unemployment is to so use the land of the country which God has given us so that we may be able to make the best use of it for the benefit of the people. I have no doubt if the question is argued upon the platform, when the people understand what this quack remedy of Tariff Reform is, and that its object is merely to put money in the pockets of the few, and when they compare that remedy with the remedy which will be provided by the settlement of the people upon the land that God gave them, there will be no hesitation as to what the verdict of the people will be.

Sir William Robson: Both the mover and seconder of the amendment have said that the Tories have got an agrarian policy, and it is a policy which consists in the encouragement of land purchase instead of land hiring for the people of small holdings. They both used language, perhaps inadvertently, which implied that, as we had encouraged the hiring of land for small holdings, so we had discouraged the purchase of land for small holdings. I am sure that hon. members, who talk of our not having encouraged the acquisition of the freehold for that purpose, could not have looked at the Act. Why it gives distinct and direct encouragement to the purchase of freeholds as well as the hiring of land. By Section 19 the County Councils are actually empowered to advance four-fifths of the purchase money, yet hon. members say that the policy of land purchase is their policy. It is not. We made numerous proposals to facilitate land purchase. Hon. members opposite said they were in favour of land purchase, but the test was, how far they were willing to promote cheap valuation for the purpose. Whenever we made any suggestion of any kind—and we did again and again—to facilitate land purchase by an economic valuation we were met with the most bitter opposition. Their idea was that the peasant or labourer who wanted an acre of land for a potato patch was to get it not by some economical valuation of an expert official, but by the application of the Lands Clauses Act through the most costly and elaborate machinery.

We introduced the principle of taxing that which is due, not to the energy and industry of the particular taxpayer, but to the industry and energy of other taxpayers. A start has been made, and though I do not desire to see taxes extended, no one can deny that the Government has done a very great work and a very great national service in bringing within the area of contribution unearned increment arising out of landed value apart from that which is created by the landlords themselves. That has been introduced in no spirit of confiscation. It is simply that we have brought within the range of contribution that which is equitably just, as much the subject of public burden as any similar matter. It has been argued whether all taxes should not be raised out of land. If time allowed, I should be willing to deal with that question, but in the five minutes at my disposal I would advance one objection to that which has not been carefully considered by those who advance that suggestion. Are site values equal to the immense burden which would be laid upon them if they were made the sole subject-matter of rating? Take, for instance, property in London worth £50 a year. The site value of that property is equal, on a fair average, to something like £10 a year, and the rates will be equal to something like £18 a year, so that you could not possibly levy the whole of your rates upon the site value if you made it the only subject-matter of taxation. The rate would be 20s. or 30s. in the £, a result which would mean that the building, which you desire wholly to exempt from taxation, would nevertheless be subject to taxation. The only proposal made by those who are land-taxers which it is impossible for us

to assent to or to treat as other than controversial, is the proposal that site values should be made the sole subject of taxation. That would be going beyond contribution. It would amount to confiscation and appropriation. We have stopped far short of that. Short of that the whole of our policy with regard to the removal of restrictions upon land, and in regard to tenure and to taxation is in the spirit in which this resolution has been moved and seconded. There has been a good deal of discussion as to what is the best system of taxation, whether it should be direct or indirect, whether it should be on land or on labour. There is a better method than any system of taxation, and that is to cultivate in this House and the country the sentiment of thrift. It is better to have less taxation, but if there is to be taxation I challenge anyone to suggest a better subject matter of taxation than those which the Government have adopted.

The Amendment was rejected by 179 votes to 136, giving the Resolution a majority of 43.

## MR. DEVLIN AT ARMAGH.

Speaking at Armagh on May 15th, Joseph Devlin, M.P., said:—He desired to make just one passing reference to the incident that took place recently in the British House of Commons. He had been charged with supporting the Budget recently passed in the English Parliament. He said there that day, not in the English Parliament, but face to face with the greatest Ulster meeting ever held, that he never was prouder of any action in his life. (Cheers.) And he told them there that day and told his constituents that if his seat in Parliament and every seat that it was possible for him to be returned by were involved in a similar Budget to-morrow, consistent with his pledge to his Party, he would lose the seat rather than recall one single word uttered in the British House of Commons. (Cheers.) Why did he support the Budget? He supported it first of all because he believed that the passage of that measure was essential to a genuine and unmistakable unity of democratic forces against the House of Lords. He supported it because he saw an opportunity for progressive democratic elements in these countries joining in a mighty battle against the arch-enemy of Irish freedom and human advance and progress. (Cheers.) But he (Mr. Devlin) supported the Budget on its merits, and on its merits it was a great instrument for the uplifting of the democracy of this country as well as of England. (Cheers.) Not a single poor man in Ireland would be hit by that Budget. (A Voice—"Not one," and cheers.) Not a single acre of land was taxed by that Budget. (A Voice—"That is so," and cheers.) Not a labourer or artisan would have to bear one farthing of additional burthen by that Budget. (Hear, hear.) He (Mr. Devlin) was not only an Irish Nationalist fighting for the freedom of their country, but he was a representative of the toilers, and the artisans and the labourers, and he wanted to see, pending the passage of a Home Rule Bill, money raised somehow or in any way by which not only would pensions be given to men and women of seventy, but to men and women of sixty-five. (Cheers.) He wanted to see pensions given to disabled workers, as pensions were given to disabled soldiers. He wanted to see the men and women injured in the onward march along the great path of industrial progress rendered happier, at all events more secure, when they are unable to labour and to work in the ordinary avocations of their lives. He desired to see removed the curse and blight of unemployment that palls upon the life of their cities and crushed the heart of humanity in their great industrial centres. (Cheers.) He wanted to see that problem solved, and if they solved the problem of unemployment they would build up a mighty medium of human happiness. How was that to be done? He hoped that by Ireland paying on whiskey and tobacco £450,000 additional taxes they would be able to get double and treble that amount out of taxation raised on the ground landlords of London and Manchester. (Cheers.) There was never a fouler or grosser misrepresentation than the charge that this Budget was an unfair Budget for Ireland by those of their Irish allies who sucked out of the lifeblood of Ireland millions of money within the last ten years to strike down the gallant Boer Republic, and destroy and crush the liberties of these brave peoples. (Cheers.) No, whether it was popular or unpopular, he (Mr. Devlin) stood by the Budget, and defended the Budget. (Cheers.) He stood by the people and defended them from ignorant writers and malignant critics and sneers, and there that day he believed that that mass meeting of Ulster Nationalists, not only patriots but thoughtful politicians, had approved of their action in Parliament, and they believed that in what the Irish Party had done they were guided in the first instance by the highest sense of public duty to motherland. (Cheers.) But he would have voted against the Budget if he had believed that by that vote they could have forced to a closer issue the great question of the Veto of the House of Lords. He said he was a democrat, but he was first of all an Irish Nationalist. He believed that the government of Ireland by the Irish people was first and primary, and greatest of all the beliefs that inspired their lives. Therefore, he would have subordinated every interest if he believed that by voting against the Budget he could have advanced the cause associated with the attack on the Veto of the House of Lords, because until that Veto was plucked out of the constitution of Great Britain they would never get Home Rule, and he told them that day pluck it out they would—(cheers)—when they, Irish democrats and English democrats, would join in their day and generation in enabling John Redmond to do what Daniel O'Connell tried to do 70 years ago." (Cheers.)

## KEEP IT BEFORE THE PEOPLE.

Keep it before the people—
That the earth was made for man!
That flowers were strewn,
And fruits were grown
To bless and never to ban;
That sun and rain,
And corn and grain,
Are yours and mine, my brother!
Free gifts from heaven,
And freely given
To one as well as another!

Keep it before the people—
That man is the image of God!
His limbs or soul
We may not control
With fetter or shame or rod!
We may not be sold
For silver or gold:
Neither you nor I, my brother!
For Freedom was given
By God from heaven,
To one as well as another!

Keep it before the people—
That famine and crime and woe
For ever abide,
Still side by side,
With luxury's dazzling show!
That Lazarus crawls
From Dives' halls,
And starves at his gate, my brother!
Yet life was given
By God from heaven
To one as well as another!

Keep it before the people—
That the labourer claims his meed;
The right of the soil,
And the right to toil,
From spur and bridle freed;
The right to bear
And the right to share
With you and me, my brother!
Whatever is given
By God from heaven
To one as well as another.

*Augustine J. H. Duganne*, 1856.

## DEATH OF SIR EDMUND VERNEY.

On May 8th, Sir Edmund Verney, Bart., died at his home, Claydon, Buckinghamshire. Sir Edmund was in his 73rd year. In his death the movement loses a warm supporter. Well advanced in years before he became interested in the Taxation of Land Values, Sir Edmund displayed great enthusiasm in advocating strong and universal measures. Many will remember his speech at the Conference held in Caxton Hall, in February, 1909, and similarly robust speeches at meetings of the English League. Sir Edmund was a good type of those English gentlemen who occasionally stand out from their class and take a courageous part in promoting causes which they believe to be good for their country.

## PRIVILEGE AT WORK.

### COTTAGE RENTS RAISED IN SOMERSET.

In the Press on April 22nd some facts were given in relation to the cottage property of Lord Hylton, in the villages around Radstock, Somersetshire. We are indebted to the MORNING LEADER of that date for the following particulars:—

The cottages in question are poor little properties, some of them let at three, six, eight—and possibly there may be amongst them a palatial tenement fetching ten pounds a year. But they have proved very useful in a district where housing accommodation is scarcely to be found owing to the onerous conditions imposed by the great landowners. Some of the occupants are glad to have the cottages in order to be within three or four miles of their work!

By notice issued from the Hylton Estates Office, Kilmersdon, bearing the date of the day that the Budget closure resolution was passed by the House of Commons, the tenants of Lord Hylton's cottages have been notified of an increase of rent of from 50 to 100 per cent. A £5 cottage is to be charged £9 a year, a two-room dwelling-place is to be rented at £8 instead of £4 per annum.

The increase is very keenly resented, for the least said about the accommodation these cottages provide the better. There is one part of the estate (writes the MORNING LEADER special correspondent) where you will find half a cottage so dilapidated that it has had to be abandoned; you will find another cottage quite uninhabitable. In old Lord Hylton's time, as the present peer's father is referred to, some of these cottages used to be rented at a shilling a week and they have not grown younger since, nor has any attention been paid to the sanitary arrangements to make them of more value.

Lord Hylton is able to secure his temporary triumph thanks to the fact that the housing accommodation is so limited in this squire-ruled district. There are half-a-dozen couples who would marry in one parish if they could only find cottages in which to live. Nearer Midsomer Norton notice to quit a cottage was given, and within two or three days there were 40 applicants for it!

The Rev. Geoffrey Ramsay, rector of Writhlington, proposed to devote 20 acres of glebe land to the erection of buildings to relieve the house famine in the neighbourhood of Radstock, but was unable to get Lord Hylton's sanction.

Pressure is being put upon the Rural District Council to take action under the Housing Act.

Lord Hylton wrote a long letter on the subject to the DAILY CHRONICLE of April 27th, stating that the increased rents would only apply to some fifty cottages at the outset, or about one sixth of the total number on the estate (without counting the leaseholds). He mentioned that the hamlet of Charlton had been partly rebuilt and that over sixty new cottages have been built close to Kilmersdon Colliery, one mile distant from Charlton. The CHRONICLE correspondent replied to Lord Hylton's letter stating that the partial "rebuilding" of Charlton has left the place with six fewer cottages than formerly.

## NEWS OF THE MOVEMENT.

### MANCHESTER.

In addition to those already announced, the following meetings have been held:—

April 26.—Hyde League of Young Liberals, Market Place, Open air, A. H. Weller.
" 27.—S.W. Manchester League of Young Liberals, Open air, A. H. Weller.
" 28.—T. Davies and Sons' Works, Openshaw Dinner-hour Meeting, J. Bagot.
" 28.—Economic Class Meeting at the Manchester Office.
May 3.—Great Harwood League of Young Liberals. J. Bagot.
" 5.—S. and J. Watts' Shirt Factory, Dinner-hour Meeting, Miss H. M. Hamar and J. Bagot.
" 8.—Alexandra Park, J. Bagot and D. Catterall.
" 12.—Crossley's Works, Openshaw, Dinner-hour Meeting, J. Bagot and A. H. Weller.
" 12.—Economic Class Meeting at the Manchester Office, 8 p.m.
" 15.—Queen's Park, J. Bagot and A. H. Weller.
" 15.—Queen's Park Parliament, D. Catterall.
May 22.—Philips Park, D. Catterall and O. O'Grady.
" 24.—Memorial Hall, Manchester. Joseph Fels and John Paul.
" 24.—Tintwistle League of Young Liberals, Open air, J. Bagot.
" 26.—Economic Class Meeting at the Manchester Office.

Up to the time of going to Press the following meetings have been arranged:—

June 3.—Market Place, Farnworth, Bolton, Open air, J. Bagot and A. Hollas.
" 6.—Radcliffe League of Young Liberals, Open air, J. Bagot.
" 10.—S.W. Manchester League of Young Liberals (for '95 Club), Dr. P. McDougall.
" 15.—S.W. Manchester League of Young Liberals, Open air, A. H. Weller.
" 20.—Radcliffe League of Young Liberals, Open air, Dr. P. McDougall.

The Secretary, A. H. Weller, writes from the offices of the League at 134, Deansgate, Manchester:—The Economic Class meetings at the Manchester Office will continue to be held throughout the summer, but the hour has been changed to 7.30 p.m. from 8 p.m. Members and friends of the League in Manchester are invited to support the meetings in the Manchester parks on Sunday afternoons, at 3 p.m. It is intended to hold these meetings every Sunday during the summer months (weather and the Parks' Committee permitting) and to advertise them on the front pages of the EVENING NEWS, and the EVENING CHRONICLE on the preceding Saturdays.

Mr. John Bagot is continuing his good work amongst the Young Liberals around Manchester with excellent results. The Secretary of the Saddleworth Federation wrote recently expressing sincere thanks to the Manchester League for sending Mr. Bagot, "whose enthusiasm," he writes, "is catching, and fairly fired our young men. As a result of his address we have a fine class of about 15 studying, 'Progress and Poverty,' with weekly meetings at Greenfield Liberal Club."

The Hyde League of Young Liberals have started a Speakers' Fellowship. The members will meet on Thursdays and intend to take up the study of "Progress and Poverty." The Young Liberals in the Hyde Division are particularly keen advocates of Land Values Taxation, thanks very largely to the splendid work done by Mr. Francis Neilson, M.P.

At the weekly meeting of the West Salford Young Liberals on April 25th, Mr. A. H. Weller gave an address on the Taxation of Land Values. The meeting was well reported in the SALFORD REPORTER of 30th April. Mr. Weller made a good speech, and a resolution in favour of the principle of the Taxation of Land Values was passed unanimously. A vote of thanks to the chairman (Mr. T. F. Spence) and speaker was proposed by Mr. W. J. Emery, seconded by Mr. R. J. Lumby, and carried unanimously.

The MIDDLETON GUARDIAN of May 21st contained the full text of an address delivered by Miss Hilda M. Hamar, before a meeting of the Manchester League. The subject of the address was an appreciation of Henry George's PROGRESS AND POVERTY. Miss Hamar treated her theme in an interesting and instructive manner.

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A meeting, under the auspices of the United Committee and the Manchester League for the Taxation of Land Values, was held on May 24th in the Memorial Hall. Mr. L. W. Zimmerman, President of the League, was in the chair, Mr. W. Barton, M.P., was on the platform, and Mr. Joseph Fels and Mr. John Paul were the speakers.

Mr. Fels gave a characteristic speech, saying that, to him, it was not a political but a moral question; it was a question of bread and meat; a question of house room; a question of opening up land to labour. The people were being forced more and more into the cities and towns, and the towns were circumscribed as if by a ring fence. In Huddersfield, a town of 90,000 people, they would find slums of the worst description, while within a quarter of a mile of the slums there was nothing but smiling fields held up by the landlord. In America there was the same sort of thing. Poverty stalked in open daylight in New York city. Whatever Protectionists might say to the contrary, there were certainly 80,000 men without work in New York. There was not an American town that had not a slum of some kind.

Mr. Paul said the League for the Taxation of Land Values proposed to relieve industry of the entire burden of taxation. They said it was wrong and foolish to force taxation upon men producing wealth while allowing others, who owned the opportunities without which wealth could not be produced, to escape

entirely, as they did at present. In the Budget they had advanced only the first step, but the Valuation Clauses would stimulate the local rating bodies.

## HUDDERSFIELD.

A very interesting conference of workers in the movement for the Taxation of Land Values from all the centres of the West Riding was held in the Liberal Club at Huddersfield on May 23rd, under the auspices of the United Committee and the Yorkshire League for the Taxation of Land Values. Some forty to sixty enthusiasts in the movement, including representatives from Bradford, Halifax, Keighley, &c., assembled, and were met by Mr. Joseph Fels and Mr. John Paul. After an informal gathering for general discussion, a meeting for the consideration of future policy was held in the smoke-room, under the chairmanship of Mr. Frank Sykes, at which brief addresses were delivered by Mr. Fels and Mr. Paul. The former, in quite a characteristic speech, said that experience had convinced him that the solution of the poverty problem was to be found only in the application of the principles of Henry George, and he had thrown himself into this movement, which had made more headway in a few years than any other movement ever known. In thirty years many nations had been worked up to recognise the importance of this reform, and they would not go to sleep again,—certainly England would not, because here the people had come to the very verge of destruction by reason of their land system, which was responsible for monopoly and private privilege. Mr. Paul, touching on the same subject, said that the introduction of the land clauses into the Budget had put a tone not only into the policy of our country but into the politics of other countries, and had influenced the whole English-speaking world.

## PORTSMOUTH.

His many friends will be sorry to hear that Mr J. H. McGuigan has had an accident, and has been confined to bed in the Royal Naval Hospital, Haslar. Mr. McGuigan writes us that he is now convalescent, and anxious to secure speakers for a series of meetings in Portsmouth. We sincerely hope he will be soon fully recovered, and able to resume the active part he has played in the movement for so many years.

## MR. W. R. LESTER IN MID-NORFOLK.

Mr. Lester, accompanied by Mrs. Lester, had a busy day in East Dereham on May 17th. In the afternoon a great anti-veto demonstration was held at which he spoke, and was accorded a cordial reception. Following the meeting the new Liberal Club was opened by Mrs. Lester. Both Mr. and Mrs. Lester made speeches and were most enthusiastically received. A tea and concert followed at which a pair of silver candlesticks were presented to them by the Liberals of Dereham in appreciation of the gallant fight Mr. Lester made at the General Election. The day concluded with a mass meeting on the veto question.

## WOMEN'S LIBERAL FEDERATION.

The Annual Council meetings of the Federation will be held on June 14th, 15th and 16th at St. James' Hall. Mrs. Edward Pease of Oxted and Limpsfield Women's Liberal Association will move the following resolution on the taxation of land values:—

"That the Council of the Women's Liberal Federation, recognising that the Land Clauses of the Budget did much to rally the Liberal forces in the industrial centres at the recent election, urges the Government to proceed with the valuation of the land with all possible speed, in order that the Taxation of Land Values may be put into operation in urban and rural districts, thus stimulating the use of land, increasing the amount of employment, and presenting an effective alternative to Tariff Reform."

## SCOTTISH NOTES AND NEWS.

The officials of the Scottish League have been busy during the past month in connection with the removal of the offices to 67, West Nile Street, Glasgow. The members of the League and many adherents in the different progressive organisations throughout the city and district were keenly disappointed at the postponement of the Lord Advocate's meeting, which was fixed for the 17th May, owing to the lamented death of King Edward.

## DUMFRIESSHIRE.

The Political Economy Class conducted at Annan during the winter months by Mr. Norman McLennan closed its session at the end of March; but the enthusiasm for the study of this important science continues among all the students, who followed the course to its close. On Thursday, April 14th, Mr. McLennan was entertained to tea by the members of the Class, and presented with a souvenir in the shape of a complete edition of the works of Shakespeare in 40 volumes, encased in a stained oak bookcase. Among those present were Town Councillors Joseph Jardine and Thomas Farish, both members of the Class, and Mr. and Mrs. Harry Llewelyn Davies. The tea was provided by Mrs. Watt, and the presentation made by Miss Dyson, two of the lady students. Mr. McLennan continues to be inundated with answers to the examination paper which he set for the Class, and by questions of all kinds in the higher stages of Political Economy. Mr. McLennan conducts these classes in an absolutely non-political spirit, and sternly refuses to draw any practical lessons from the theoretic truths of Political Economy. But many of the questions now being asked of him refer to the bearing which the Law of the Rate of Exchange has on Tariff Reform, and which the Law of Rent has on the Taxation of Land Values. To all of these questions he replies by saying that—the Laws of Political Economy being known, every one must make his or her own deductions.

On April 22nd, at a Social Meeting of the Ecclefechan Branch of the Dumfriesshire League of Young Liberals, Mr. Harry Llewelyn Davies and Mr. Norman McLennan spoke; and on April 25th both of them were also present at a small meeting at Kirkpatrick, at which a Branch of the League was formed. On April 30th Mr. McLennan and Mr. Davies addressed a meeting in the Schoolroom at Chapelknowe—a moorland district situated on the ridge between Kirtle-dale and Eskdale. Here Mr. McLennan was subjected to half-an-hour's heckling by an able Tariff Reformer—a schoolmaster, temporarily conducting the Moorland School at Chapelknowe. On Saturday, May 7th, Mr. McLennan and Mr. Davies addressed a meeting at Moffat. On Monday, May 9th, Mr. A. W. Madsen, of the Staff of the United Committee, was the principal speaker at a meeting at Kelhead.

## WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been addressed during the past month:—

May 1.—North Camberwell Radical Club. Fredk. Verinder.
" 7.—Hammersmith League of Young Liberals. J. W. Graham Peace.
" 12.—Queen's Road Council School, Dalston. Fredk. Verinder.
" 23.—Bevois Ward Liberal Association, Southampton. Jas. Erving.
" 25.—Herts Chamber of Agriculture. T. W. Toovey opens debate.
" 25.—Keighley, Town Hall Square. Tom Woffenden.
" 25.—Co-operative Society's Rooms, Fratton. —. King.

At a meeting of the Executive held on May 10th, the following Resolution was moved by Mr. C. W. Loveridge, seconded by Mr. A. Powell, and unanimously adopted:—"That this Executive heartily congratulates the Right Hon. D. Lloyd George, Chancellor of the Exchequer, on the passing into law of the Finance Bill, 1909-10; expresses its gratification at the setting-up of machinery for the valuation on a capital basis of the whole of the land in the United Kingdom; and urges the Government to complete the valuation with all possible expedition, in order that it may be made the basis of such a system of taxation, national and local, as will relieve the materials, processes and results of industry from the burdens of taxation and rating."

The death and funeral of the King, and the consequent suspension of ordinary political activities, has greatly reduced the number of meetings during the past month and in prospect. Advantage is being taken of the interval, to prepare an extended list of organisations to which the lecture circular of the League for the coming season may be sent. The secretary is grateful to those members who have already sent him useful lists, and will be glad to receive the addresses of debating societies, political clubs and associations, or other organisations which organise lectures or discussions, in order that the circular may be sent

to them in due course. As many Conservatives are favourable to rating reform on a land values basis, it is hoped that some Conservative clubs may be willing to invite a lecturer from the league.

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The General Secretary regrets to hear that Mr. J. H. McGuigan, a member of the Central Council of the League and an able and untiring worker for the cause in Portsmouth, lately met with an accident, and has had to undergo an operation. Mr. McGuigan is, however, making good progress, and hopes to be able to take up his share of the work again early this month.

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Members are requested to note that the Annual Meeting of the League will be held in the Essex (Large) Hall, Essex Street, Strand, London, on Wednesday, July 20th, at 8 p.m. Fuller particulars will be given in our next issue.

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JUNE MEETINGS.

Wed. 1.—Keighley, Town Hall Square. J. H. Robson and W. T. Hawkins.
Wed. 15.—Keighley, Town Hall Square. Ashley Mitchell.
Sun. 19.—Peel Institute Men's Meeting, Hugh Myddelton School, St. James's Walk, Clerkenwell, E.C. Fredk. Verinder, 3.30 p.m.

## COLONIAL AND FOREIGN.

### DEVELOPMENT OF NEW SOUTH WALES.

A Dispatch of May 17th says it is officially stated that in view of the increase in production and the general development of the agricultural, pastoral, and mining industries in New South Wales, Mr. Wade, the Premier, is taking steps to provide new railway facilities linking up the main trunk lines in the interior with the neutral outlets on the seaboard. Mr. Wade is appointing a Royal Commission to report on the decentralization of railway traffic and the development of new ports on the north and south coasts.

### WEST AUSTRALIA.

A Reuter message of May 4th says: "The Minister of Lands reports that last year 1,776,730 acres of agricultural land were surveyed for selection, while during the last ten months no less than two and a half million acres have been surveyed, showing how the demand for land has increased. Against each block is set the amount which the Government Agricultural Bank is prepared to advance to the settler. So great is the demand from all quarters that the Government is unable to obtain a sufficient number of surveyors for the work.

### CANADA.

HARDSHIPS OF THE NORTH-WEST.

A recently published book, "The Riders of the Plains," by A. L. Haydon, consisting mainly of an account of the duties and adventures of the Royal North-West Police of Canada, incidentally throws much light on the difficulties and dangers awaiting the emigrants to that country, as may be seen from the following interesting extract:—

"Another unpleasant duty that a mounted policeman may be called upon at any time to perform is the escort of a lunatic from an outlying settlement, where no provision is made for such cases, to some town where he may receive proper attention. It is a sad feature of life in the unsettled parts of the north-west that some would-be home-steaders there are unable to stand the strain of the continuous heavy work, and endure the awful loneliness of their situation. In the summer, life may be easier to bear; it is the winter, when all the prairie is one vast white sheet of snow for months on end, and communication with the outside world is more or less cut off, that the mind falls to brooding and comes near to breaking-point if it does not actually give way. It is a case too often of the man being in the wrong hole. To wrest a living from the soil while condemned to practical isolation for a great part of the year, needs a strong man; not everyone can make the sudden change from the life of the town to that of the wilds and be adamant against failing crops, business worries of all kinds, and, not least, the oppression of solitude."

LESSONS FOR A NEW COUNTRY.

Addressing the Canadian Club, Toronto, on April 18th on "Some Lessons from Britain for Life in Canada," Dr. J. A. Macdonald, Editor of the TORONTO GLOBE, spoke on the land question as follows:—

One of the campaign songs in Britain was, "God Made the Land for the People." The sentiment of that refrain needs to be brought home to the people of Canada. Our country is too young to feel the pressure and the pain of the landless people of Britain. But a century of history will make as great a difference in Canada as it has made in England and Scotland. If we squander the resources of land with which this young nation is so richly dowered a generation will arise whose curses on our heads will be as bitter as those that now fall on the Kings and nobles who alienated from the people the lands in Britain a century or two ago.

And not the land only, but all the great natural resources of the country. God made them for the people too. He who put fertility into the soil, put electric energy into the waterfalls, and ore into the rocks, and timber in the woods, and fish into the waters. He made all these for the people. No King, no Parliament, no one generation has a right to alienate from the people's use for all time these natural resources which God made for the people's good. I am not talking Government ownership, or municipal ownership, or private ownership. I am asserting the principle that, whoever may be given control and the right to operate, the objective of it all must be the interests of the many and not the few. We in Canada to-day are on the eve of unexampled developments. If great corporations or syndicates are allowed to control our resources of land, or water, or mine, or wood, our children and our children's children will have to bear the curse of monopoly and absentee landlordism that has vexed Britain for many generations.

The social situation in British cities is the outgrowth of the land situation. Just because the people were driven from the land, just because they were compelled to follow their industries in the towns, there were created those conditions which made the slum inevitable. The crowding of people into industrial centres produced unemployment, and unemployment produced degeneracy. That forcing of industries in Britain resulted in over-production for which there was no market, because the people were not on the land. The depopulation of rural Britain destroyed the home market for the British mills and factories. In the United States thirty-seven per cent. of those reported as employed in occupations are on the land, producing wealth from the land, and consuming the output of the factories. In Germany thirty-nine per cent. of those so employed are on the land, in France forty-four per cent., but in Britain only ten per cent. of those employed in occupations are on the land. No wonder there is no home market: no wonder over-production in the factories produces congestion at home. No wonder congestion produces unemployment, and by the law of life unemployment leads to degeneracy and to the slums.

That law holds for Canada as well as for Britain. We have the beginnings of slum conditions in every one of our large Canadian cities; all that is required is time. Time and the down-grade tendency of life will produce in our midst the results deplored in the old land. For this reason the utmost official care should be taken in the planting of towns, in their surveys, the width of their streets, allotments for parks and gardens, and all those considerations for public health and happiness which reason and experience have approved. It will not do to allow the commercial enterprise of land speculators or the cupidity of great corporations to determine the physical conditions under which coming generations shall be born and shall live. Some of the large commercial centres, like Montreal, Toronto, Hamilton, Fort William and Winnipeg, are not without their social perils.

Congestion, unemployment, drink and vice—these four will convert any district into a slum in two generations. They say in Britain it is not more than three, or at the most four, generations from the health and vigour of the moor and the glens to the feckless and despair of the city slum. And this is a question for you, members of the Canadian Club. It concerns every one of you. No man is safe, no class of the community is safe, if there is allowed a festering and a fevered slum within the radius of our city. The down-town tenement is in touch with the up-town villa. Every man of you who cares for the good name and the good life of our city is under obligation to have

concern for everything that makes for industrial efficiency, social happiness, and a high standard of life. Democracy means that we are all members one of another, and that if one member suffers degeneracy and decay all the other members suffer with him.

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### PROGRESS IN LAND VALUES TAXATION.

The DAILY CHRONICLE of May 19th published the following statement from a Canadian correspondent :—

The manner in which the land tax system which obtains in Canada is developing affords, I think, a remarkable object-lesson to this country. A telegram from Vancouver, the splendid city of British Columbia, on the shores of the Pacific, states that the municipality—land taxes are collected and "operated" by the local and city governing bodies throughout the Canadian Dominion—has just adopted what is known as the single-tax system, as applied to the taxation of buildings on real estate, which means that there will henceforth be no tax on buildings at all.

Thus the position in Vancouver is the exact antithesis of that in England, under your present antiquated land laws.

In England the poor man who by industry and perseverance gets on and builds houses or shops, or some form of property, is taxed up to the hilt, while the landowner, paying little or nothing to the State in the form of taxes, is all the time pocketing unearned increment resultant from the enhanced value of the land created by another man's enterprise. Canada taxes the idle landowner, but encourages the citizen by letting his houses go untaxed. So that the man who leaves his land idle, puts no buildings up at all, and waits for other people to put its value up, is treated rather as an enemy of the State, in contrast to him who uses it for the purpose it was intended—viz., the support of human life.

Throughout the whole of the Canadian Dominion land is taxed by the several municipalities upon the basis of what the land could be sold for, so that it may be pointed out to the selfish interests that are crying out in England about taxes on land being "robbery," "spoliation," and the like, that in asserting this they are insulting every Canadian, and the splendid system of land taxation they have, through the foresight and wisdom of their legislators, inaugurated.

In Vancouver (my native city), and in all parts of Canada, the people are heartily in favour of Mr. Lloyd George's Budget proposals in regard to the land, as Mr Joseph Fels has recently stated in an interview in London.

Let the electors of England remember that land taxes are in force in practically every one of the British Colonies, and see to it that the selfishness of landlords and aristocrats, which would not be tolerated one moment in Canada, shall not stand in the way of so grand a reform.

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Within recent months the movement for the Taxation of Land Values has spread itself rapidly and widely over Canada. It is not only that in Vaucouver the City Council has adopted the Single Tax, but throughout the whole Dominion the Press has given itself up largely to the advocacy of this reform. The OTTAWA CITIZEN has taken a leading part in the agitation, and in addition some fifty papers in Ontario are pressing the Government to move in this direction. The CALGARY HERALD has also taken up the question, and every sign points to some practical achievement in the near future.

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## SOUTH AFRICA.

### UNDEVELOPED LAND AND HIGH RENTS IN PRETORIA.

The MANCHESTER GUARDIAN of May 14th had the following statement on this problem from its Johannesburg correspondent :

The present position in Pretoria is an argument for the principles embodied in Mr. Lloyd George's Budget. The old Transvaal capital has been chosen as the executive centre of United South Africa, and with the coming into force next month of the Union, it is expected that some 2,000 civil servants and officials, most of them married, will be added to the existing population. The immediate consequence is that rents are now bounding upwards at the rate of 25 per cent. a month, and the first new comers find themselves obliged to pay a quarter of their incomes in rent, while their successors, it is expected, will probably have to pay half. The consequent reduction in the purchasing power of salaries has caused a violent reaction among officials in the coastal districts, who are now desperately anxious to escape so-called promotion to the seat of the Union Executive Government.

Besides, not only is the housing cramped, but there is a general lack of conveniences in the older towns. The existing population is also groaning under the higher expense of living. Thousands of artisans are therefore to be imported to execute enormous Government and municipal programmes of improvement, which will cost a total of four millions, during the next four years. At present houses are unprocurable. The existing artisans have suffered an increase of a pound a month in rent and expect another increase of the same amount. Wages are therefore likely to rise pretty sharply before long.

Pretoria showed a similar inelasticity in its slowness to recover after the declaration of peace, when owing to the dearness of land, artisans and professional men, returning to the city, moved in a wholesale manner some miles distant from the city into boggy and malarious suburbs; the efficient municipalising thereof will involve the community in an outlay in drains and the like of some three millions sterling.

There is nevertheless plenty of land vacant in Pretoria, but it is tightly held, and every member of the Council is said to be interested in one way or another. Meanwhile Rand builders are speculatively laying out new suburbs four miles from the centre of Pretoria.

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## SOUTH AUSTRALIA.

Mr. Royden Powell writing from St. Peters, South Australia, on April 20th, says :—

I am watching with interest the doings in the English House of Commons as well as I can through the imperfect and distorted cables which our papers print. The Labour Party in this State at the elections a few weeks ago gained a majority and have now 22 members to 20 Conservatives and Independents. There are six Single Taxers in the 22 Labour members and one Single Taxer in the 20 Independents.

A new plank in the Labour Platform is a proposal to abolish income tax derived from the produce of land (farmers and stock raisers will only receive this exemption I think) also to lower railway fares and freights (the Government run the railways here) and the deficiency to be made up by our increase in the *all-round* Land Values Tax. All-round is the distinctive term to progressive land tax. So we are hoping great things from our State Labour Party.

In the Commonwealth election held last Wednesday the Labour Party swept the polls, in the Senate gaining the whole 18 seats. Only half the Senators come out each three years. These 18 Labour Senators and 13 Conservatives who did not stand this election will have to come before the electors. In the House of Representatives, Labour secured 42 seats to the Fusion Party's 31, and Independent members secured two seats.

The Federal Labour Party propose a progressive tax on Land Values starting at a penny in the £ on land of the value of £5,000 and increasing to fourpence in the £ on the largest estates. The object of the tax is to make the owners of large and valuable tracts of land sell out to smaller farmers. In my opinion the progressive Land Tax will fail to do a great deal of good because owners of large estates will nominally divide them up among the members of their families in order to avoid the progressive incidence of the tax.

Well, the S.A. Single Tax League is getting a move on. At a meeting last night we decided to hold something every Thursday evening during May. We are going to push "Land Values Taxation for Local Purposes" at the Municipal Elections towards the end of the year, and we are getting to work on that shortly. The Labour Party are pledged to support Land Values Assessment for local purposes, and that seems where we will make the earliest advance on right lines. There are already two municipalities, Thebarton and Moonta, rating on Land Values. Building fees in Thebarton have increased 250 per cent. since the adoption of Land Values Assessment.

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## UNITED STATES.

### TOM L. JOHNSON.

Tom L. Johnson has arrived at his home in Cleveland, Ohio, safe and feeling all the better of his trip. He writes :—"I had a very successful voyage and my friends met me with open arms—after a successful escape through the custom-house. I would not have missed my trip to Great Britain even if I knew it would shorten my life. The love and affection heaped on me there will

always be one of my dearest recollections." In a later communication he says:—"I seem to be getting better every day. I remember a lot of the good stories and have told them to the boys here. Things are looking first-class, politically. The revolution is on here strongly as it is all over the United States. Give my love to all."

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### DEATH OF MRS. F. M. MILNE.

Mrs. Frances Margaret Milne, known to many of our readers as the authoress of several beautiful poems, inspired by the philosophy and religion of Henry George's teachings, died at San Luis Obispo, California, on April 21st. Mrs. Milne was for many years librarian of the public library in that town. She was one of Henry George's earliest and oldest friends. At this time we may reprint the first verse of the poem she wrote on the death of Henry George:—

Hast thou a requiem strain,
Glad, free and strong?
Meet for the glorious life,
Sorrow would wrong.
Tears for the vanquished, the weak,
Crushed in the fray;
This is a conqueror's soul,
Passing to-day.

## SPAIN.

Senor Antonio Albendin, of San Fernando, Spain, had an article in the HERALDO DE MADRID on March 26th, in which he gives an account of the fight over the Budget in Great Britain. The article was illustrated by portraits of Henry George and Lloyd George. Senor Albendin also describes the progress of the "Land Values" movement in Spain, and tells us that there are men at work in Austria and Italy promoting this subject.

## ARGENTINE.

### THE PROBLEM OF LAND TENURE.

The ECONOMIST of May 21st describes part of the Argentine problem in the following passage:—

"The system upon which large areas of arable land are exploited in this country has been explained by Mr. Lahitte in his report to the Minister of Agriculture, upon the petition of certain "colonisers" in the Provinces of Buenos Ayres and Santa Fé. The petitioners ask for a loan from the Bank of the Nation of £43,750 to enable them to purchase seed for sowing the 292,500 acres of land belonging to them, and divided into 715 farms. These farms are let to agriculturists, little better than labourers, without capital, who either pay a rent of about 8s. 5d. per acre, or give the "colonisers" from 20 to 30 per cent. of the produce. With good crops, the "colonisers" make an enormous profit upon the capital advanced to the farmers, stated to have been £201,250 in this last season, but if the crops fail the tenants can neither pay rent nor return the money advanced to them for cultivating the land and for the maintenance of their families. This is what has occurred this year, and it is alleged, and Mr. Lahitte verified the statement, that the farmers in the district to which the petitions relate have not even seed for resowing the land. Still, it is obvious, as he says, that the Government cannot reasonably be expected to help speculators out of their difficulties, for many other "colonisers" are in a similar predicament, and £875,000 or more would be needed for assisting them effectually. The Land Office has sold by auction this week 2,268,470 acres of land in the Rio Negro Territory. The sales realised £662,699, or an average of 5s. 10d. per acre. The payment of the purchase money may be by 14 annual instalments, without interest and without any stipulation as to occupation; therefore it may be considered that the purchasers were, in general, speculative, as the land (a large portion of which is now of little value) will be improved by the irrigation works that will be carried out in the Territory. A large area of public land will also be offered for sale by the Land Office (but not by auction), the Minister of Agriculture having ordered the formation of an agricultural and pastoral colony in the Pampa Territory, to be divided into lots of 1,250 acres each, the price of which is to be 2s. 10d. per acre, besides the surveyor's fees for measurement. The purchaser of a lot must cultivate at least 62½ acres, and invest in buildings and livestock not less than £131 5s. The Government of the Province of Mendoza has also sold, this week, some of the public land, measuring 590,690 acres, which realised £156,454. The Province is in need of the money, for the proceeds of the recent loan have been almost all absorbed in the cost of the improvements of the City of Mendoza, which the ex-Governor Civit (whose term of office has just ended) carried out during the last three years. The expenditure has added greatly to the attractions of the city, and has caused a great rise in the value of building land. The land sold is situated at the south of San Rafael, which is growing rapidly in importance, especially by reason of the discovery of petroleum springs, which yield large quantities of oil of good quality."

The agriculturalists of Argentina are victims of a vicious land system. If they raise bad crops they suffer hardships, and if they raise good crops they are very little better off, for the "colonisers" take all the cream off the milk. When the "colonisers" can't get their rent they appeal to the State to loan them money in order to put the agriculturalists in a rent-producing condition.

It seems to us a pretty unreasonable scheme to sell large tracts of land "which is growing rapidly in importance" in order to cause a rise in the value of building land, for the benefit of private speculators. A good measure of the Taxation of Land Values is sadly needed in this country.

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## DENMARK.

### THE DANISH PEASANTRY'S POLITICAL PROGRAMME.

It is but ten years ago since the first Peasants' Union was started in Denmark with avowed political intent, such associations as had previously been formed being more in the nature of social or agricultural societies with philanthropic or educational aims, perhaps tinged with a certain class consciousness. But with the opening of the new century fresh influences might be felt working here and there in the island of Zealand, that first had tangible results at the small town of Koge in 1902, when a conference of these political Peasants' Unions passed a resolution in favour of the Taxation of Land Values. Three years later, so rapidly had the Peasants' Unions taken up this question, the left wing of the Liberal party formally included it in their official programme, and the following year the "Reforming Liberals," the largest group of the Parliamentary Liberals, also embodied it in their programme, the Socialists meanwhile lending it somewhat tacit support.

The peasantry, however, were not yet quite unanimous in their attitude. In Jutland, especially in certain districts where the Socialist influence predominated, some opposition was offered to the Henry Georgists, but in 1909 this was finally overcome and all the Jutland Unions agreed in conference to place the Taxation of Land Values at the top of their political programme. It must be remembered that the majority of these small holders own their little farms, and at first sight a proposal to tax the value of their land would not unnaturally raise alarm. But when it was made clear that the proposal was to relieve them of other taxes, taxes on their industry, their buildings, their purchases from abroad—their good sense and receptivity for new ideas soon made them realise that even a twenty shillings in the £ tax on their land would be a bagatelle compared with the taxes they are now paying. The relative importance of their interests as landowners and as land users, *i.e.*, as workers, was quickly brought home to them, and a few weeks ago, at the first congress of all the Peasants' Unions from all parts of the country, a manifesto was issued destined to have far-reaching effects in the Danish political situation.

A few brief extracts from this document will serve to illustrate the grasp the leaders of this movement have of political economy, as of their saving common sense and moderation.

"The right of the people to the soil of their country is confirmed and amplified. The value of the land, alike in towns and country, being due to presence and activities of the community, our object should be to secure such value for the community through taxation.

"Pending the full application of such a tax, the existing tax on property and incomes should be retained, but on a strongly graduated scale.

"Further to assist the working classes to gain access to land, the Government should lend money to small holders, allotment societies, building societies and the like, provided such loans involve no loss to the community.

"The tenure in such cases to be freehold, but subject to the taxation of the unimproved value.

"The existing customs duties imposed for revenue should be gradually abolished.

"Protective customs duties also to be abolished gradually and systematically.

"Such undertakings as are by law or nature monopolies should be conducted with regard to the interests of the public, and if necessary to secure this, should be taken over by the State or Local Authority."

It will be seen that there is no demand for special privileges for any one class, not even in the shape of loans at unduly low interest. Such loans are to involve no loss to the State. Elsewhere the peasants carry this principle to the length of deprecating the special privilege of the existing "Domestic Animals Act" on the ground that it is in favour of only a section of the community. Though Free-Traders in the fullest sense, they are yet men of the world enough to realise that the present tariff has built up vested interests which call for due consideration in its gradual removal. Income and property taxes are only tolerated in the transition period till the single tax on Land Values is sufficient to enable all such imposts to be done away with. That the organised peasantry of Denmark is fully imbued with the teachings of Henry George is clear. It has nailed the flag of "The Single Tax" to the political mast, and it has both the will and the power to make its doctrine the law of Denmark. Speed the day. C. W. S.

## FREEHOLD ESTATES IN JAVA.

From the TIMES of April 22nd.

The fears regarding the tenure of land in Java, awakened by a Board of Trade notice, have already been allayed by further information from the Consul-General for the Netherlands. A Bill introduced by the Dutch Government provides for restoration to the State Domain of the so-called *particulière landerijen*, which has nothing to do, as the Consul-General rightly pointed out, with the estates held under a lease, the usual form of granting land to Europeans for agricultural purposes. The measure which is now submitted to the States General, and has repeatedly been promised as one of the most necessary items on the programme of Dutch colonial reform, has been hanging fire for a long time. Apart from contracts with the semi-independent Princes of Surakarta and Djokjakarta, there are in Java several ways of acquiring landed property, according to the object in view, such as building and the raising of produce for the European market, &c. In the latter case land is generally acquired on lease for a term of 75 years, the rights so conferred passing to the heirs of the original lessee. Only 434 estates are held in free ownership, and the history of this freehold system is rather curious.

After the taking of Jacatra, in 1619, part of the neighbouring country, abandoned by the natives, was given out, first under leases, later in freehold, to intended colonists, whose presence and improvements were supposed to ensure safety to the new settlement, henceforth to be known under the name of Batavia. The calculation went wrong; outside the city gates marauders and outlaws terrorized the whole neighbourhood almost unchecked, and the situation did not improve when separate tracts were leased to native chiefs, who, in return, at a fixed price, had to deliver certain products of the soil to the East India Company. The district round Batavia only began to enjoy anything like order and tranquillity in the middle of the 18th century, with the direct result that the private estates rose in value. The first sale on a large scale, as Professor de Louter informs us, took place in 1705, when Dopok and Seringsing were bought by Chastelein, member of the Indian Council, who transferred all his property to his emancipated slaves on condition of their embracing Christianity. In 1745 van Imhoff purchased Bogor for a song, and built the palace of Buitenzorg, that beautiful country-seat being conveyed from one Governor-General to the next until Daendels divided it into lots which he sold with great profit to the highest bidders, reserving nothing beyond the site of the palace and the grounds occupied by the world-famous botanical garden. To aid the depleted treasury Daendels sold the better part of the later residences, Probolinggo and Besuki, which were re-purchased by Raffles, who, on the other hand, disposed at a ridiculously low valuation of vast areas in Krawang, Samarang, and the Preanger Regencies. Especially the doings with the Sukabumi estate, re-purchased under van der Capellen, will be long remembered as a characteristic instance of the land jobbing indulged in. Since 1816 no further sales of State Domain have occurred in Java. Government abstaining from partnership in such deals, though that mode of raising money was often advocated—*e.g.*, in 1849. Since 1854 the *Regeeringsreglement*, the mother of laws for the Dutch East Indies, expressly forbids the transfer of land to private owners, with the sole exception of small parcels for the extension of towns and villages, and for the erection of industrial establishments.

### Rights of Owners.

But the *particuliere landerijen* remained and remain a sore in the body politic on other accounts. Forming *imperia in imperio*, their owners exercise in several directions almost sovereign rights. They enjoy a revenue from the fields cultivated by the natives, consisting in the *tjukeh*—*i.e.*, a share in the produce, levied at harvest time; or in a *contingent*—*i.e.*, a share annually agreed upon at the ripening of the crop. They dispose at pleasure of the land not under cultivation within their boundaries, save the privileges of the natives with respect to pasture grounds and the gathering of forest produce. They are entitled to call the natives out in forced labour, one day every week, for work in the fields cultivated exclusively for their own benefit, and for the repairing of roads, bridges, water conduits &c. Government has guaranteed protection of the natives against extortion and oppression, keeping in its hands the administration of justice and the police, leaving, however, the appointment and the remuneration of the chiefs entrusted with police functions to the freeholders. With these three-cornered relations between them, the natives, and the Government officials, in many respects but loosely defined, there was always plenty of room for friction, as proved by the remarkable Tjiomas affair of 1887. In that particular case the trouble originated in the falling out of Mr. van Rees, then seated on the Viceregal throne, with his old friend Mr. de Sturler, owner of the flourishing estate.

### Labours of the freehold Commission.

Though the owner of Tjiomas was vindicated, this *cause célèbre* once more drew attention to the disadvantages of the freehold system, and in 1890 a Commission was appointed to revise the regulations, issued in 1836, for the *particuliére landerijen* to the west of the Tjimanook, and to consider the possibility of their repurchase by the State. The distinction of freehold in Java to the west and to the east of that particular river was made because the private estates to the west (345 in number, with a population estimated at 1,150,000) are of much more importance than those to the east (89, with a population estimated at 125,000). The Commission began and continued its labours after the fashion of Dutch East Indian Commissions. To repeat the information vouchsafed in the States-General by successive Ministers for the Colonies: in 1891 and 1892 initiatory steps were taken for collecting *data* and a deep study of the question; in 1893 the Commission was busy examining the *data* collected; in 1894 the Governor-General had written that the question was still being considered by the Commission; in 1895 no further news had reached The Hague from Batavia; and in 1896 the Commission had thought it desirable to spend more time on preliminary investigation, while an expert had been directed to compile an historical-juridical review of the institution of freehold in Java as a guide for future proceedings and the framing of new regulations. In 1897 the new regulations were under consideration, and the Minister felt confident that the Commission would soon finish its task; in 1898 the Commission was still revising the old regulations; in 1899 the Governor-General van der Wijck had paid 30,000fl. to the retired Resident Faes, the soul of the Commission, 20,000fl. as compensation for expenses incurred, and 10,000fl. as reward for his services. The end, however, was not yet.

### The Present Position.

The freehold problem, then moving towards a solution with, for Holland, phenomenal speed, seven years elapsed, in addition to the ten of the commissional stage, before the question was deemed ripe for Parliamentary debate, Resident Faes's suggestion eliciting sharp criticism, especially from the side of Mr. Sibenius Trip, retired President of the Supreme Court at Batavia and a most competent judge, whose arguments in the subsequent controversy anent feudal and allodial rights, &c., carried great weight. In 1907 the States-General were invited to lend their co-operation to an experiment with the re-purchase of the freehold estate Nanggoong. The second chamber declined the invitation. Reporting on the Budget for the current year, the Minister for the Colonies now in office, following the custom established by his predecessors since 1887, announced his intention to try once more, and on a broader basis, at the first

opportunity. In spite of this, the estate Kandanghauer was singled out for a second experiment on a small scale. Persistent rumours of the transfer of the combined Pamanukan and Tjiasem estates and the Djasinga estate to syndicates working with British capital may have had something to do with his promise actually blossoming into a project of law. If he gets it passed there will be reason to rejoice. The *particuliere landerijen* sorely impede the development of those residencies where they most abound. Quite a number of them, under control of Chinamen, are breeding-places of all sorts of iniquity—haunts of opium smugglers, fugitives from justice, robbers, and thieves who prey upon the villagers and infest even the environs of Batavia, making the outskirts of the capital itself notoriously unsafe, reminding one of the crude early days of the East India Company. No one expects the Bill now introduced to perform miracles in this or in any other direction. Supposing that it does become law, it is to be hoped that it will be less of a delusion than so many Colonial Bills of the past; assuming further that the law does hold its own against the adverse claims of penurious finance, the greatest stumbling-block of Dutch Colonial administration, the expropriation of the freehold estates, involving large disbursements, will yet proceed at an exceedingly slow rate. But certainly a beginning should be made in the removal of this evil of too long standing. And after Java, the exterior possessions await their turn—the west coast of Sumatra, Bencoolen, Celebes, and the Banda group.

## "MINING ROYALTIES."

By W. B. Northrop.

(In memory of the Whitehaven Colliery Disaster, May 12th, 1910.)

"Five miles under the sea
We slave from morn till night,
With never a ray of the blessed sun
To cheer us with its light;
With frames bent down by toil,
With lungs beclogged with dust,
We miners work in the seams below
For the wage that brings a crust.

"Pick—Pick—Pick
In the tunnel's endless gloom,
And every blow that our strong arms strike,
But helps to carve our tomb;
But what is that to those
Who live by our grim toil?
For 'mining royalties' must be made
To swell the landlord's spoil!

"O, ye who sit by the coals
As they glow in the cheery grate,
Do ye ever think of our fearsome lives,
Or bemoan our children's fate?
Our children reared in rags,
Our wives but drudges and slaves,
While all our days are turned to night
Five miles beneath the waves!

"They tell us in the books
No Briton is a slave;
But we are owned, both body and soul,
Five miles beneath the waves.
We toil from morn till night,
But not for our own gain,
But only that 'royalties' may be wrought
From out our sweat and pain.

"O, ye who see the Light,
And know that God is just,
Will ye not help to put things right?
To claim us more than a crust?
O, not the crust of toil,
But the fulness of our own;
For now our children cry for bread,
And they give them but a stone!

"Yes; open your purses wide,
To aid our present need—
But more we ask than this alone:
The death of private greed!
O, free for us the land,
Restore to us our own,
So that our children who cry for bread
May not receive a stone."

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## "LAND AND LABOUR: LESSONS FROM BELGIUM."

By B. Seebohm Rowntree.

Publishers, Macmillan & Co., London. Price 10s. 6d. Post free, 11s. from these offices.

Though evidently somewhat prepossessed in favour of small holdings, Mr. Rowntree's searching investigations, which leave no branch of his subject untouched, have led him to the conclusion that: "Belgian experience shows that though there are many advantages in the wide distribution of the ownership of land, in the ultimate solution of the land problem many other factors must be taken into consideration. . . . Her example must serve as a warning. It shows us the wonderful results that can be achieved in agriculture, but it shows us also that these have mainly benefited, not the workers, but the accidental owners of the soil."

Nor will the reader who follows Mr. Rowntree's most careful investigations doubt for a moment the truth of this conclusion. Time after time was it forced upon his attention how futile had been all the efforts of statesmen, philanthropists and social reformers of the familar type, to improve the economic condition of the masses of the people, and how impossible it was for these permanently to benefit even by their own almost super-human efforts. For all their efforts simply resulted in increased land values, in an increase in the rent and price of land. Light railways, cheap capital or credit, the use of chemical manures, improvements in stock breeding, new varieties of crops, the spread of agricultural education, low rates for transport on the State railways, co-operation whether in dairy farming or for the sale or purchase of commodities, import duties avowedly imposed for the benefit of agriculture, all these have been tried and found to have the same result, viz., to increase the price which land-users have to pay for the use of land. Every successful effort reveals the same effect. To use our author's own words:—"Unfortunately, a farm tenant cannot permanently better his condition to any great extent by improving his methods of cultivation or by taking advantage of co-operation, for no sooner does he do this than his improved position tempts more men to seek for land, thus forcing land values up still further. Indeed, it may be said that farmers are in the long run penalised for improving their methods of cultivation."

Though primarily a land of small holdings, yet, as Mr. Rowntree repeatedly reminds his readers, "Two-thirds of the land of Belgium is cultivated by tenants and only one-third by owners." The effect of high land values on tenant cultivators is admirably summarised by our author as follows:—

"It has been shown how many are the advantages enjoyed by the agriculturalists of Belgium: among them, ample means of cheap and rapid transit, a good system of agricultural education, and co-operative societies everywhere for all kinds of purposes, including the provision of capital and the insurance of live-stock at very low rates. Surely with all those blessings, their life should be almost ideal! But is it? A closer acquaintance with the small holder shows us that although he seldom, perhaps never, suffers from want, he generally lives roughly, and, except in winter, works unreasonably long hours, for low pay. . . . The immediate cause of this is that the rent of land is so high—twice as high as in 1846, and nearly twice as high as in England at the present time. This being

so, the tenant cannot pay it without living sparely and working excessively hard. . . ."

"But what of those who are proprietors of their holdings, a class by whom a third part of the land of Belgium is cultivated? Is their lot a desirable one, and does the solution of the problem of poverty in agricultural districts lie in the direction of making the tenants into proprietors?" Answering these pertinent questions, Mr. Rowntree points out that, "The peasant proprietor's mode of life is very similar to that of the tenant. Both have to live sparely and work extremely hard to make a living." He gives the following interesting explanation of this fact:—

"This may at first sight seem an extraordinary fact, for one would suppose that high land values, which affect the tenant so adversely, would operate in favour of the (cultivating) owner. The explanation of the seeming anomaly is that land belonging to a peasant is scarcely ever sold except on the death of the owner. When a peasant dies leaving his property to his children, those who wish to carry on agriculture find that their personal shares are insufficient and, consequently, are compelled to rent or to buy more land. If they buy, the high price which has to be paid makes the purchase burdensome. It is true that the children who forsake agriculture for the town benefit by high land values, whether they sell their shares or let them, but those who remain agriculturalists suffer, as do all other peasant proprietors who have not enough land on which to live comfortably and wish to add to their holdings. . . ."

"Thus we see," continues our author, "that in the case of the peasant proprietors, as well as in that of the tenants, the immediate cause of the hardness of their lives is not that they cannot produce enough from the soil, but that land values are so high."

Mr. Rowntree then answers an objection which would occur to many of his readers:—

"It may be argued that since there are nearly 720,000 landowners in Belgium, the distribution of unearned increment is already so general that this question need not trouble us. But although land is much more widely distributed than in most countries, and enormously more so than in Britain, even in Belgium it is true that 62 per cent. of the land is owned by 2½ per cent. of the total owners, while four-fifths of the 720,000 owners have less than five acres each."

Mr. Rowntree subsequently gives us the following necessary warning:—

"If even in Belgium the large landowners absorb the lion's share of the profits of agriculture, it seems probable that in Britain, where land monopolies are far stronger, the problem of unearned agricultural increments might become even more serious if agriculture were successfully developed. Such a contingency cannot be lightly dismissed when we recall what has actually happened in connection with urban land values in the great cities of the United Kingdom."

In closing we would express our grateful thanks to Mr. Rowntree for an admirable piece of work, which will be invaluable to political students and social reformers all over the world. He teaches us what steps are necessary in order to promote agricultural industry, which is important; but he also teaches us what steps are necessary if the lion's share of any such increased productivity is not to accrue to those who, though they may take no part in the work, "happen to own the agricultural land," which is of far greater importance. The chief lesson to be drawn from the experience of Belgium might, we think, have been expressed even more strongly; but Mr. Rowntree's moderation should help to commend his work to all interested in public questions. Even the most bitter opponent of the Taxation of Land Values will scarcely deny the statement with which Mr. Rowntree concludes his book:—

"In unearned increments, both urban and rural, there is a source of revenue which will grow with every development of agriculture, industry and commerce. To take advantage of it would discourage no industry, and rob no individual, but would in time sensibly lessen the burden of taxation on the community at large."—L.H.B.

## GLADSTONE LEAGUE LEAFLETS.

The Gladstone League have issued a number of useful leaflets dealing with the taxation of land values and other parts of the Liberal Programme. Five of these leaflets deal specifically with the question of Rating and Land Tenure. The arguments are very effective and the leaflets are well printed. The League has also issued as a leaflet Mr. Lloyd George's speech at the Queen's Hall on March 23rd.

## THE LAW OF RENT.

(As stated in "The Bee," a periodical work, by Dr. Anderson, Vol. VI., p. 273, &c., published at Edinburgh in the year 1791.)

Grain is in no case raised without a certain degree of labour or expense, which must be repaid to the grower; otherwise he cannot afford to produce it. This may be said in the strictest sense to constitute the intrinsic price.

Money being accounted the common measure of value, this price will be affected by the quantity of money that can be obtained for labour in general, in that place, at that time. The farmer must give those he employs wages in proportion to what they can get in other employments, so that if these wages be high, the farmers' charges must be high likewise, and the intrinsic price of his corn must rise as the rate of this charge is augmented.

Thus do we perceive that there must be a necessary connection between the price of grain and the prosperity of manufactures, and the degree of emolument to be derived from them; so that any attempt to advance the one at the expense of the other is contrary to nature, violent in its operation, and must be transitory in its effects.

The intrinsic price of grain, however, all other circumstances being alike, must vary with the fertility of the soil on which it is produced. On a rich soil, less labour and less seed will produce a given quantity of grain (more) than they would do on a soil that is less productive: so that, strictly speaking, this intrinsic price of corn, when considered only in this point of view, would be different in almost every different field. How then, may it be asked, can the intrinsic value be ascertained over a vast tract of country, possessing a diversity of soils of various degrees of fertility, and how shall matters be so managed, that all the rearers of it shall draw nearly the same price for their grain, and have nearly the same profits? All this is effected in the easiest and most natural manner by means of rent. Rent is, in fact, nothing else than a simple and ingenious contrivance for equalising the profits to be drawn from fields of different degrees of fertility and of local circumstances which tend to augment or diminish, the expense of culture. To make this plain, a few elucidations will be necessary.

In every country where men exist there will be an effective demand for a certain quantity of corn. By effective demand, I mean a demand which can be supplied, so that the inhabitants may be properly subsisted. It is this demand which in all cases regulates the price of grain: for the quantity of grain required in this case must be had, and the price that is necessary for producing it must be paid, whatever that price may be. These calls are of such a pressing nature as not to be dispensed with.

For the sake of illustration, we will suppose that the soils are arranged into classes, according to the degree of their fertility, which classes we shall at present denominate by the letters A, B, C, D, E, F, G, &c. Let those comprehended in the class A be richer than in the class B, and so on, decreasing in fertility for each class as you advance towards G. Now, as the expense of cultivating the least fertile is as great or greater than that of cultivating the most fertile field, it must happen that if an equal quantity of grain, the produce of each class of fields, can be sold at the same price, the profit on cultivating the most fertile fields will be greater, if no precaution be used, than could be obtained by cultivating those that are less fertile; and as this profit must continue to decrease as sterility increases, it must happen, whatever be the price of corn, that the expense of cultivating some of the inferior fields may be equal to or exceed the value of the whole produce.

This being admitted, let us suppose the effective demand was such as to raise the price of grain, say to 16s. per boll, and that the fields included in F could just admit of defraying all expenses, and no more, when corn was at that price; that those of the class E could admit of being cultivated when the price was 15s., and that in like manner the classes D, C, B, and A consisted of fields which could be respectively cultivated when the prices were 14s., 13s., 12s., and 11s. per boll.

In these circumstances, it would happen that the persons who possess fields in the class F would be able to afford no rent at all, nor could any rent be afforded for those of G, or other more sterile fields, *for the purpose of raising corn;* but those who possessed fields in the class E could not only pay the expense of cultivating them, but could pay to the proprietor a rent equal to one shilling for every boll of the free produce. In like manner those who possessed the fields D, C, B and A, would be able to pay a rent equal to 2s., 3s., 4s. and 5s. per boll of their free produce respectively. Nor could the proprietor of these fields

find any difficulty in obtaining these rents, because the farmers, finding they could live equally well upon these soils after paying such rents as they could upon the class F without any rent at all, would be equally willing to take these fields as the others. Thus it is that rent equalises the profits on different soils in the most natural and easy manner, without tending in any way to affect the price of grain.

Let us now suppose once more that the produce of all the fields A, B, C, D, E and F, were not sufficient to maintain the whole inhabitants of that district. In that case one of two things must happen. Either the price of grain must rise to 17s., so as to induce the owner of the fields in the class G to bring them into culture, or a supply must be brought from some other place to answer the demand. In the first case the fields G being brought into culture, those in the class F would now be able to afford a rent of one shilling per boll of the free produce, and all the other classes would admit a similar rise. Now then we clearly perceive that it is the price of grain which affects the rent, and not the rent which affects the price of grain, as has been often mistakenly alleged.

The natural effect of such increasing demand for grain and augmentation of price, is the converting of barren fields into corn lands, which otherwise would never have become such.

* * * * * *

I must not, however, conclude without taking notice of one particular which was purposely kept out of sight, not to embarrass the demonstration. I have taken notice of land that might produce corn without affording any rent. But that, although a physical possibility, cannot practically happen. Land, in every case, when in pasture can afford some rent, and when the pasture is rich, among a luxurious people, it can afford more rent in many circumstances than while in corn. This rent must always be deducted, whatever it is, before such land comes to the state in which our reasoning above is philosophically just.* If, therefore, the price of grain be unreasonably depressed by injudicious regulations, while the price of live stock increases, a wonderful diminution of the quantity of grain raised may take place, so as to occasion phenomena that may appear very inexplicable to short-sighted men, and occasion alarms that are altogether unfounded.

## THE BREAKFAST TABLE DUTIES AND FOOD TAXES. †

The Breakfast Table Duties are Customs taxes on sugar, tea, cocoa, coffee, chicory, currants, figs, dried plums, prunes, and raisins. The revenue derived last year (ending March, 1909) by levying taxes on the importation of these articles was more than £10,200,000.

The annual revenue from food taxation is £10,200,000.

Some speakers, when declaiming against taxation of the people's food, miss the fact that the people's food is already taxed to a considerable amount by the Breakfast Table Duties.

The Breakfast Table Duties are taxes on earnings—taxes on the property of many who have to work hard and long for their wages.

One of the Breakfast Table Duties is the Tea Tax.

On every pound of tea a customs duty of 5d. is levied, and every year tea drinkers pay £5,800,000.

This is what is collected by the Customs House, but the consumers pay very much more by the time the tea reaches them, for the importer, the merchant and the shopkeeper must make their profit, not only on the cost of the tea, but also on the cost of the tax, and the cheaper the tea, the heavier is the tax on it in proportion to its value!

We are taxed when we buy tea just as we are taxed when we buy coffee, cocoa, sugar, raisins, and all the other articles on which the "breakfast table duties" are levied. There is no use trying to defend these taxes by saying they are raised for revenue purposes only, or that they represent the "share of the working classes." These taxes on foods and comforts are taxes on labour and taxes on wages, and fall with peculiar severity on the poorest of the poor. Why do we have to suffer such burdens? The State, failing to go to the proper source when levying taxation, must get revenue from somewhere, and it forces tea drinkers to make a very considerable payment to the Exchequer.

These vicious indirect taxes have been defended on the ground that they are "purely revenue producing." They have even been justified as a means of reaching the working classes and thus making "the less well-to-do" contribute their fair share of taxation. And so the Protectionists or "Tariff Reformers," charged with being "Food Taxers" are ready with an obvious retort which they have used with more effect than some Free Traders care to acknowledge.

The honest course is to denounce all food taxes and taxes of all kinds that affiict trade and industry.

To do so is to be free to face up to the Protectionists with clean hands. No sound Free Trader can meet the proposal to put taxes on breadstuffs, meat, dairy produce, &c., unless he is prepared to denounce the existing food taxes. All of these taxes are part of an iniquitous policy which will put money into the pockets of a favoured few at the expense of the great body of the people. Such taxes are mean and contemptible, falling as they do so severely on the scanty earnings of the poor.

### THE REAL FREE TRADE POLICY.

Free Trade rightly understood means trade which is free from all taxation. The great bulk, however, of our present revenues are obtained by interfering with and restraining trade and production. This is true of our national revenues, and truer still of our local revenues. Cobden and the early Anti-Corn Law Leaguers, as far back as 1838 demanded:—

> The repeal of all laws relating to the importation of foreign corn and other foreign articles of subsistence, and the carrying out "to the fullest extent, both as affects agriculture and manufactures, the true and peaceful principles of Free Trade, by removing all existing obstacles to the unrestricted employment of industry and capital."

That is to say that taxes of every kind which stand in the way of labour ploughing the land, of industrious and enterprising men sinking mines, building homes and factories, and erecting machinery, and of their selling and receiving payment for the wealth so produced, shall be abolished.

Freedom to exchange without freedom to produce is not Free Trade at all.

Before any article can enter into commerce and become a thing to be traded with it must first be produced, but land monopoly everywhere exacts its enormous tribute, and production is hampered and often nearly strangled by a fiscal system that taxes every farmstead, every house, every shop, every factory, every building, all fixed machinery, and every improvement that comes into existence. In face of these obstacles, the mere freedom to exchange is after all a small part of the greater freedom which you have to fight for, and which should be boldly advocated by every Free Trader.

You have to fight for Free Production and for real Free Trade by insisting that the land be taxed according to its value, so that it may be put to its best use, and industry be relieved of the burdens it has to bear. Break down the unjust laws by which landholders are permitted to appropriate the value of the land, pocketing what is morally not theirs, obtaining untold wealth and rendering no service in return for what they receive. It is because they (the landlords) take and keep the land value which is made, maintained, and enhanced by the community, that the State, compelled to get revenue from somewhere, at present forces industry, forces labour and captial to provide the moneys it requires.

As far back as 1899 the present Lord Advocate (Mr. Alex. Ure, K.C., M.P.), pointed out the iniquity of the breakfast tables duties, and pleaded for their complete abolition. Speaking at Stoneyburn in July of that year he said:—

> "The taxation of tea, coffee, tobacco, dried fruits, and other commodities at present paying Customs duty should be entirely taken away, and there should be no taxation upon these commodities. At present (1899) the income was something like eighty-eight millions, fifty of which was raised by indirect taxation—that is taxation upon tea and other commodities. Working men who used as much if not more of these commodities, therefore yield the greater share of the taxation of the country. The extent of the income which could be derived from Land Value taxation was enormous—besides it would tend to brisken the building trade."

It is for you, therefore, to uphold this policy of freeing the breakfast table duties; to declare emphatically that this unjust deduction from your wages must be stopped and that Land Values must be taxed, not food, nor comforts, nor luxuries, nor any of the fruits of labour.

The community creates Land Values. The community makes Government expenses necessary. Pay the one with the other, and stand firm for the taxation of Land Values.

---

*This rent, in fact, ought to be accounted part of the expense of cultivating the soil, as it must be sunk when it is subjected to the plough.

† Leaflet No. 26.

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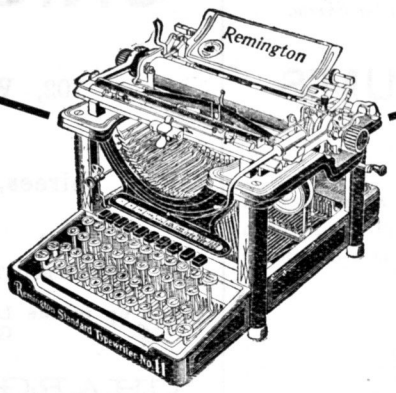



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# Land Values

JOURNAL OF THE MOVEMENT FOR THE TAXATION OF LAND VALUES.

Seventeenth Year—No. 194. JULY, 1910 1d.; Post, 1/6 per annum.

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CONTENTS.

NOTES OF THE MONTH :— PAGE
Progress of the Movement .. .. .. .. .. 23
Lord Robert Cecil on the Unemployed .. .. .. 23
The Demand for Land .. .. .. .. .. .. 24
Land Values in the Colonies .. .. .. .. .. 25
French Peasant Proprietorship .. .. .. .. .. 25
Small Holdings Act .. .. .. .. .. .. 25
LEADING ARTICLE :—
A Practical Policy... .. .. .. .. .. .. 26
SPECIAL ARTICLES :—
Holding and Withholding .. .. .. .. .. 28
The Paramount Issue .. .. .. .. .. .. 28
Monopoly Gulch .. .. .. .. .. .. .. 29
HERE AND THERE .. .. .. .. .. .. .. 31
POLITICAL SPEECHES AND WRITINGS :—
Market Gardens and the Budget .. .. .. .. 33
Small Holdings and Dear Land .. .. .. .. 34
Valuation in Ireland .. .. .. .. .. .. 34
Mr. Winfrey on Price of Land, Unemployment Act .. .. 34
ESTATES GAZETTE and United Committee .. .. .. 35
Mr. Lloyd George on Local Taxation .. .. .. .. 35
PRIVILEGE AT WORK :—
Liverpool and Salisbury Plain .. .. .. .. .. 36
CORRESPONDENCE :—W. D. Hamilton .. .. .. .. 36
NEWS OF THE MOVEMENT :—
Annual Report of United Committee .. .. .. .. 37
Woolwich, Mid-Norfolk, Portsmouth, Manchester, &c., Dissolution of Liberal League, Hartlepool Election, Scottish Notes and News, Welsh Committee Formed, English League .. .. .. .. .. .. .. 38–41
COLONIAL AND FOREIGN :—
Australian Labour Party's Policy, Canadian Progress, New York Dinner to Tom L. Johnson, Denmark, Germany 42–44

## NOTES OF THE MONTH.

### Progress of the Movement.

While a deep calm prevails in politics, there is a great and increasing interest in the progress of valuation throughout the country. Innumerable meetings of surveyors and land agents are being held to discuss this subject. The legal papers and journals that deal with property and investments are filled with articles, scores of books are being published, all dealing with the valuation and the land taxes. "Every single piece of land" said Mr. Dryland Haslam, at a meeting of surveyors at Reading on June 14th, "every single piece of land, large or small, in the United Kingdom, with the possible exception of Crown lands, will have to be valued, together with everything on, in, or under the surface thereof." The emphasis of this statement shows that the surveyors a beginning to appreciate the magnitude of the task. A long and earnest discussion followed Mr. Haslam's address. It is the same everywhere. Professional men are obliged to discuss this subject, and a movement has been set on foot which must rapidly spread over the whole land. Nothing more important from every point of view can take place. Looking abroad there is the same ground for encouragement and hope. In Australia, Canada, Denmark and Germany, the same question has been widely raised, and. in a few years, the classes of men who concern themselves only with business will have to treat this matter as the first and main part of their business.

### Progress in the Colonies.

Within the last few months considerable advances towards the Taxation of Land Values have been made in Australia and Canada. Mr. Fisher, Prime Minister of the Australian Commonwealth, has made it clear that the Taxation of Land Values was the leading question for his party at the late election, and that he is determined to carry out the pledges given to the electors. Judging from his speeches it would seem that Mr. Fisher fully understands the value of this policy as a means of opening up avenues to employment and the expansion of industry. The same may be said of Canada; the movement for the education of the people on this question is taking a new and more active form in Ontario. A new association has been formed under the title "Tax Reform and Direct Legislation League of Ontario," with a large and representative committee to direct its activities. This movement in Canada is one of the most hopeful, as the rapidly increasing population, together with speculation in land, raises in acute form a problem of which the Taxation of Land Values is the obvious solution.

### The Land Union.

Mr. E. G. Pretyman and his friends of the Land Union display wonderful activity in extending their propaganda work throughout the country. Mr. Pretyman himself is untiring in his attacks on the administration of the Finance Act of last year. The GLASGOW HERALD of June 6th reported that it was proposed to establish a branch of the Land Union in Scotland for the purpose of "associating all persons, including women, directly or indirectly interested in land." We hope the organisation will be established, and that our arguments will be met by those who defend the present system of landholding and taxation. This is the best guarantee for the education of the people.

### Lord Robert Cecil's Sympathy.

Lord Robert Cecil, speaking at the Mansion House yesterday on the poverty of many people in the West Ham and East Ham districts, said a large proportion of men spent a considerable part of their time in the search for work. He mentioned two cases of extreme hardship which had been brought to his notice. Recently a man got up at 3 o'clock in the morning, and, after eating a piece of bread, walked from the West Ham district to Willesden for a day's work. When he got there he found it was a night shift, so he waited. He worked throughout the night, and got 5s. for it. He walked back home, having had nothing to eat since he ate the bread on the previous morning, and gave the 5s. to his wife, who had to pay 4s. 6d. of it for rent, leaving only 6d. for food. Another man walked from the same district to North Hampstead on the promise of a job, and then had to walk all the way back. Search for work under such circumstances was heartrending and destructive of the moral and physical fibre. It meant that food could only

be obtained by visits to the pawnshops, those melancholy places in which the possessions of the family were one by one pledged in order to obtain enough money for the food.

The TIMES of June 4th reports this statement by Lord Robert Cecil. We are indebted to him for expressing so forcibly the painful and wasteful aspect of unemployment. There is really no other aspect to the serious inquirer. The urgency of this problem can be appreciated a thousand times better from such stories as these than from all the abstract returns and Parliamentary debates on the subject. The distance from West Ham to Willesden is over fifteen miles. The simple story itself is all too eloquent for comment. Ninety per cent. of the wages goes in rent, and ten per cent. in food. And so far as Lord Robert Cecil's policy is concerned this is to go on for ever. Conservatism will not heal these mischiefs.

### Grinding Taxation and Thrift.

At a dinner given to the delegates attending the centenary celebrations of the establishment of Trustee Savings Banks in Scotland on June 9th in Edinburgh, a letter was read from Lord Rosebery. He expressed regret at his inability to be present, for "there never was a less promising outlook for thrift; grinding taxation and a total disregard for economy in public affairs offer nothing but discouragement for thrift. Moreover, everything points to further burdens, and nothing to any spirit of saving or retrenchment."

We would point out to Lord Rosebery that it is rather cruel to preach thrift to the working classes to-day: they have to be thrifty, else starve, and savings are quite out of the question. As his Lordship says, grinding taxation offers nothing but discouragement for thrift, but his and our opinions of "grinding taxation" differ. He strenuously opposed the Budget which contained provisions for the valuation of land making the taxation of land values possible. He regards land values taxation as grinding. On the other hand we regard taxes on industry—on houses, incomes, food, machinery—as grinding in the fullest sense of the word; and taxes on land value, which is the result of the community's enterprise and activities, as the only just taxation. Abolish these grinding taxes and substitute land values taxation, and people will have an opportunity to be thrifty.

### Poverty in London.

During the week ending June 4th, the London County Council fed 41,162 school children, as compared with 25,000 in the corresponding week of last year. The Council have been discussing the problem of what is to be done for those children during the summer holiday of six weeks. At present they are not allowed to spend money on feeding the children during the vacation, and now it is found necessary to amend this law in order that a large number of children may not suffer. This is one of those cases in which it is becoming apparent that more care must be taken to recognise the lines which divide social from individual duties. Children are always a difficult problem, but hungry children are doubly so. How those children, who depend upon County Councils for their food, are to get holidays in the right sense of the word we cannot see. They cannot take the County Councils or School Boards to the coast or country. These departures from the one natural way of feeding children must all end in the further restriction of their freedom.

### A Shopkeeper ruined by Landlordism.

A meeting of creditors of Edwin Dobbin, formerly a bookseller and stationer, St. John's Square, Cardiff, was held at the offices of the Cardiff Official Receiver on June 6th. According to the SOUTH WALES DAILY NEWS of June 6th, the statement showed that debtor commenced trading about 40 years ago, and purchased a business in St. Mary Street. He secured a lease of 21 years on the premises at a rental of £200. On the expiration of the lease he was offered a renewal of the lease at a rental of £400 exclusive of rates and taxes. He, however, removed to St. John's Square. The business gradually fell off, and his stock, fixtures, &c., were ultimately sold. His household furniture was sold to his wife, who is now keeping a seaside boarding-house. During the early part of his trading he was very successful, and purchased 11 houses, but he had obtained advances on these to put more capital into his business.

Here is a case of a man succeeding in business, but owing to an unjust system, being compelled to choose between surrendering the results of his enterprise to the landowner, and transferring his operations to another site, thus forfeiting the goodwill and advantages of a 21 years' business connection. He chose the latter alternative and failed. A tax on land values would destroy the monopoly power enjoyed by landowners and disable them from demanding exorbitant increased rentals when renewals of leases were required.

### The Problem of Juvenile Labour.

Mr. Cobden Sanderson presided at a joint meeting held at Church House, Westminster, on June 10th, in connection with the conference of School Managers and Care Committee Guild. In introducing the subject of the meeting, namely, "After care and the Juvenile Department of the Labour Exchange," he said he was of opinion that the arts and crafts were not a great foundation upon which to build the industries of this country. There was a great difference between learning a trade for trade purposes and learning it as a part of general education.

Mr. W. S. Cohen (Divisional Officer of Labour Exchanges for London and South-Eastern Counties) said that negotiations and discussions were going on between the Board of Trade and London County Council in connection with the matter.

Mr. George Barnes, M.P., said there was no trade union aspect of the matter as such, as it was a wider question than mere trade unionism. They were there as citizens of a great democratic country to devise ways and means to protect and to advise the young how to succeed in life. They were face to face with a great evil, inasmuch as large numbers of school children were leaving school at 14—a most impressionable age—and he was afraid a great many of them ran to seed or waste because of the absence of some guiding or controlling hand. In his judgment something would have to be done by legislation to protect those children in their helplessness and prevent them being exploited by employers of labour.

Not one of the speakers seems to have realised the real factor in the problem, that the poverty question is at the bottom of the evil. When men can get work at fair wages, children will not be sent out to work early in life, and, further, with increased employment would come increased facilities for placing beginners in trades and professions that they could learn and remain at with good wages.

### The Demand for Land.

From reports of the estate market it is evident that the demand for land is very keen, and that consequently prices are high. On June 16th five farms belonging to the Marquis of Exeter were sold at Lincoln. The farms extended to 723 acres and realised £29,780, or an average of £41 per acre. This keen demand is met everywhere. "The time has passed," says the ESTATES GAZETTE, "when people can think of Essex as a flat country, and of land in that county as of no account. . . . The days of £10 per acre have gone long ago." In the towns and cities there is also lively competition for land which can be obtained without restrictions on its development. Although the

users of land may be justified in offering high rents and prices, there is still the best of reasons for pressing on with the valuation in order to secure some degree of permanence for the increased prosperity which is the basis of the demand.

### Movements in Population and Values.

There has never been a time, perhaps, when the change of population from old countries to new was so great, and consequently there never was a time when the values of the land in new countries increased so rapidly. The TIMES of June 17th gave a report of the ordinary general meeting of the Rhodesia Exploration and Development Co., Ltd. The Chairman said: "Our claims, our land holding, and our stands and office property all stand in the books at nominal figures as compared with actual values. . . . Agriculturally, great strides have been made. People from Canada, Australia, and other agricultural countries who have carefully looked over South Africa, including Rhodesia, tell us that South Africa, as an agricultural and stock-raising country, will compare favourably with any other part of the world, and I would venture to forecast to you that one of the next great movements in South Africa will be a very great increase in the value of land."

The same kind of statement is made at the meetings of Canadian Land Companies. Special efforts are being made everywhere by the statesmen and agents of the Colonies to attract population. The meaning of all this is becoming more apparent to men, and the connection between population and land values carries a clear suggestion as to the remedy for difficulties and hardships which too often appear in new countries.

### A Proved Remedy for Land Withholding.

In New Zealand we have neither the Increment nor the Undeveloped Land Tax of the British Budget; but our tax of 1d. in the £ on all land—including agricultural land—operates, in the long run, in much the same way as an increment duty, and also serves the useful purpose of making it unprofitable to hold land without putting it to its fullest use. . . . Most of the cities and local bodies in New Zealand have, of their own option, adopted the system of rating on the "unimproved" values, or, in other words, on the land values. There is no doubt whatever that they have found the result satisfactory. Apart from the discouragement it has given to the holding of land for speculation purposes, by compelling land unused to pay its full share of rates, it is generally regarded to be the fairest basis of taxation. Were the ratepayers not convinced of this, they would long ago, under initiatory powers they possess, have reverted to the old order of things.

This testimony to the efficacy of a tax on all land values is taken from an article entitled "Land Valuation: How New Zealand solved the problem," in the MORNING LEADER of 14th June. The article shows how valuation was carried out in New Zealand. There is no word about the insurmountable difficulties we hear so much about in the Conservative Press. We commend the above extract to the notice of those faint-hearted reformers who always shy at new schemes.

### Peasant Proprietorship Failure.

The Paris Correspondent of the STANDARD stated on June 22nd that "with the object of stemming the tide of depopulation in France, a Bill has been introduced into the Senate. . . . An important clause is one which proposes to relax the State provision as to the partition of property and to enable a landholder to bequeath his estates as he wishes."

This is one more proof that ownership of land, no matter how it is distributed, is unworkable and inevitably leads to the creation of large estates. The difficulty experienced in France will come to Ireland in due time.

### Small Holdings.

On June 15th the Small Holdings (No. 3) Bill was read the second time and committed to a Committee of the whole House. The Bill contains provisions for the payment of compensation to tenants on whom notice to quit is served with a view to the use of land for the provision of Small Holdings under the Small Holdings and Allotment Acts, 1908.

The necessity for such a Bill brings out the futility of the Small Holdings Act. To force men who are developing an area of land to make way for a greater number of men to develop the same piece of land when there are abundant acres untouched, is a bad policy. The taxation of land values would obviate the necessity for any Small Holdings Acts. It would force landowners to bring their idle acres under development, supplying land for small holdings without the interference of Councils; and, where land is under-developed, would force and encourage, by enabling the abolition of taxes on improvements, a fuller development.

### A Sponsor's Dereliction.

Speaking on the Small Holdings Act and the importation of foreign cattle in the House of Commons on June 20th, Sir Edward Strachey asked the House to remember that the result of an outbreak of foot-and-mouth disease in this country might be absolute ruin to the small holder, who, for one thing, had no landlord to remit his rent. This statement was cheered by the Conservatives. Sir Edward is a very cool defender of the Small Holdings Act. Not long ago he claimed as one of its merits the fact that it sent up the value of land, and now, when by his position, he should befriend the Small Holdings Act, he tells us that private landowners make better masters than the County Councils or the Board of Agriculture. There is a good deal to be said for this view.

### Sir Thomas Whittaker and the United Committee.

The Report of the United Committee has attracted considerable attention in many quarters. The record of the Committee's activities during last year contained references to the attitude adopted by certain Liberals with regard to the Budget. Among the Liberals who opposed the Budget were Sir Robert Perks, Mr. Harold Cox, and Sir Thomas Whittaker. The two former were more open and consistent in their opposition, and Sir Robert Perks resigned, Mr. Cox being defeated at the election. Sir Thomas Whittaker has attacked the Committee's Report in the Press. He still sneers at the "fallacies of Henry Georgism," but thinks it advisable to remain in a party which has adopted Henry Georgism as its policy. The Budget is a result of Henry George's work. As Mr. Churchill declared at Derby on January 11th: "Land Reform and Free Trade stood together. They stood together with Henry George, with Richard Cobden, and they stood together in the Liberal policy to-day." We can assure Sir Thomas Whittaker that there will be no rest for him if the spread of Henry Georgism disturbs him. It is our intention to spread that philosophy much more in the future than we have done in the past.

### Labour Exchanges.

The DAILY NEWS of June 15th says that the extension of the Labour Exchange system which is in contemplation in London district is very considerable. Another case of putting the cart before the horse. It would be rather more effective to supply (by Taxing Land Values) more employment for the present Exchanges to deal with. They need it badly, or if they do not, the unemployed do.

### "OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## A PRACTICAL POLICY.

THE passing of the Finance Act, 1909-10, marks an important stage in the progress towards our goal. The long struggle for a Valuation Bill developed into a great campaign over the whole battlefield of national politics. The progressive forces fought and won at the General Election on the proposal that land everywhere should be valued apart from improvements.

What we have won in the Budget is a first-rate Valuation Bill. The "Duties on Land Values" imposed by the Finance Act, 1909-10, are of very small importance compared with the valuation. Many of us would not be sorry to see them disappear another year, and give place to a proper uniform annual levy on all land values without exception. The immediate point, however, is that as they stand they do not prejudice further schemes, inasmuch as they hardly touch the fringe of land values. The Increment Value Duty and the Reversion Duty affect only a small fraction of future increases in land value and do not touch the huge values which the public by its presence, industry, and expenditure had created prior to the year 1909 and is re-creating year by year. The Undeveloped Land Duty is only a belated removal of an old inequality. Professor Marshall says it is sound finance because "it proposes to bring under taxation some real income, which has escaped taxation merely because it does not appear above the surface in a money form." It will only put the owners of undeveloped land on something like a fair level with other landowners. Their contribution will still be less than they should pay to put them on the same footing as other owners who are paying Income Tax under Schedule A, as ½d. in the £ on the capital value of the site amounts to less than the 1s. 2d. in the £ on the yearly value of land which is being paid by owners of developed property.

These duties, therefore, do very little to carry out the policy which underlies the Budget proposals, namely, the transfer of public burdens on to public values, and the freeing of industry from the deadweight of taxation and the fetters of monopoly. To give practical shape to that policy by using the valuation provided by the Budget is the need of the moment.

The reform of Schedule A of the Income Tax, by taking land values alone as the basis of assessment, is well worthy of consideration, but the administrative difficulties involved in such a course would seem to be greater, and the practical relief less, than in making the new levy on land values available to relieve the pressure of our present rates.

The municipalities of the United Kingdom have long determined that the working ratepayers must be relieved at the expense of the owners of unearned gains, and that progress and improvement is only possible if the obstructive power of monopoly is broken down by taxation on the true value of land whether used or unused.

At the same time the claim of rural districts to relief is undeniable and must be faced when the Agricultural Rates Act expires and the question of the readjustment of local and national finance comes at last to be dealt with in a systematic manner. Last week (21st June) a Municipal Deputation approached Mr. Lloyd George with reference to the allocation of the Land Values Duties, and asked that further sums should be allowed to local authorities in respect of expenditure on national services. Mr. Lloyd George said, in reply, that the whole question of local taxation had got to be sifted to the bottom, that the present position of affairs was most unsatisfactory, and that the local authorities should consider the whole problem from the point of view of broadening the basis of taxation.

Agriculture also requires and is entitled to the same relief as the building trade and all other industries, and must be freed from the burdens of rates which now penalise and prevent enterprise and development. At the same time if the fair share of taxation which should be borne by rural districts is left to fall upon the true value of the land apart from improvements and without regard to actual use or non-use, cultivators will at last have the chance of obtaining land on fair terms which will admit of financial success.

Lastly, the case is urgent for the remission of the present taxes on the food and comforts of the poor, which while they exist give to the Tariff Reformers their one plausible argument for tariff-mongering and pretending that protective taxes can be imposed which will not increase the cost of living.

*We therefore advocate the following policy :—*

1. To free from the burden of rates

(*a*) Dwelling-houses in town and country, and

(*b*) Factories, workshops, mills, mining-works, shops, warehouses, offices, and all industrial and business premises, and all farm buildings and agricultural improvements ;

Leaving expenditure to be raised on the basis of the value of land everywhere, apart from improvements, and whether used or unused ;

Thus making public values available for the public benefit, and breaking down the barriers which land monopoly now opposes to municipal, industrial, and agricultural development and enterprise ;

Relieving the building trade from a tariff which restricts production, and making it possible for more, better and cheaper dwellings to be provided in towns and villages, and creating a fresh demand for labour in the building and all the allied and auxiliary trades ;

Securing greater facilities for the cultivators of the soil, and making small holdings and allotments obtainable on fairer terms ;

Causing land everywhere to be used in ways more advantageous to the workers ; and

Freeing industry of all kinds—agriculture, mining, forestry, manufacturing, engineering, public works, transport, distribution—from burdens and restrictions, and extending the field for the remunerative employment of labour and capital in town, suburb and country.

2. (*a*) To give effective relief to the poorer (rural) districts from the excessive burden of rates which now falls on them in providing for what are largely national requirements ;

Thus making national services a national burden, and distributing that burden according to ability to bear it ;

(*b*) To secure for the agricultural industry a genuine measure of relief in the place of the dole to agricultural landlords under the Agricultural Rates Act ;

Thus giving to agriculture at last the fair treatment to which it is entitled equally with all other industries.

3. To abolish the taxes on tea, sugar and all foods and comforts of the poor ;

Thus cheapening the cost of living for the mass of the people.

*To carry this policy into effect we suggest the following practical proposals :—*

To secure the early completion of the Valuation of all Land apart from improvements provided for by the Finance Act, 1909-10, and to make such Valuation public, and to utilise it by

1. Empowering local authorities to levy rates on the basis of that valuation to pay for the local services and local improvements which create and maintain Land Values ;

2. Levying a Budget Tax on all Land Values, to be applied

(*a*) In providing a national fund to take the place of the present Assigned Revenues or Grants-in-Aid of Local Taxation (including the Grant under the Agricultural Rates Act), to be allocated towards the cost of such services as Education, Poor Relief and Main Roads, which though locally administered are national in character, in such ways as are just having regard to the needs and the resources of the various districts ; and

(*b*) In providing the amount of the remitted Duties on tea, sugar, and other articles of food and comfort.

CROMPTON LLEWELYN DAVIES

## AN IRISH LANDLORD'S PUZZLE.

SELECT COMMITTEE OF INDUSTRIES (IRELAND) 1885.

Evidence of Sir Robert Kane, examined by Colonel King-Harman, 11th June, 1885.

Q. Have you any knowledge of the system which exists in the West of Ireland of giving enormous fortunes to the daughters ?—A. Yes ; that impoverishes the farmers very much, and leaves them without the means of properly working their land.

Do you know that system to prevail anywhere else except in Ireland, of a farmer starving his land in order to give an undue proportion to his daughters ?—I am not familiar enough with the domestic economy of different countries to be able to say, but, as far as I know, in France it does not exist.

In the West of Ireland especially, the land is impoverished in consequence of the desire to give too large a portion to the daughters ?—That is one cause of the abstraction of capital which might be profitably employed in its working.

By Mr. SEXTON :—

Does not the fortune taken out of one farm usually go into another ?—In this sense, that it probably assists the son-in-law in getting a farm somewhere ; he probably pays that as a fine, and enters upon the occupation of a farm with very little more capital than if he had not got the fortune at all.

Or, if he is a farmer, as a farmer's son-in-law usually is, the fortune enables him to work the farm ?—That might be so.

By Colonel KING-HARMAN :—

Do you know that the money which goes from the land to the son-in-law, as a matter of fact, does not come back to the land ; that it is one of the puzzles to know where it goes to ?—I certainly believe that in very many cases the money is not employed in the improvement of the farm, but I cannot undertake to say that I know what becomes of it.

## INTERNATIONAL FREE TRADE CONGRESS.

An International Free Trade Congress will be held in Antwerp on 9th, 10th, 11th, 12th August. A paper will be read by Mr. Fredk. Verinder on behalf of the United Committee on "The Relationship of Land Values to Free Trade." The United Committee will be glad to receive immediate notice from anyone free to attend as their delegate.

## HOLDING AND WITHHOLDING.

By Fredk. Verinder.

"Land is the mother, and Labour is the father of all wealth."
—*Sir William Petty.*

"You take my life when you take the means whereby I live."
—*Shakespeare.*

Said an ancient writer, long before the times of Petty and Shakespeare:—

"There is that withholdeth more than is meet, but it tendeth to Poverty. . . .

"He that withholdeth corn, the people shall curse him."
—*Proverbs* xi. 24, 26.

What, then, of him that withholdeth the land from which alone the corn can be produced?

The landholder who allows the worker to use "his" land, and charges him rent for it, is at any rate giving him a chance to live. It may be only a poor chance; he may have to work hard and fare harder, for he must share what he produces with the landlord. But it is a "sort of a chance."

But the land withholder denies him the right to produce by stopping the very source from which all production flows; by withholding from the willing workers the opportunity of growing or earning the corn and other means by which they live.

He is driving into the ranks of the Unemployed the men who might be growing the corn, and milling it, and baking it into bread; the men who might be hewing the coal, and winning the ironstone, and burning the one to smelt the other, and fashioning the pig-iron into steel, and the steel into machines; the men who might be digging the china-clay and the tin out of the land, and making them into pots and pans; the men who might be shaping the clay into bricks; the men who might be building the houses which the people need, on the valuable but vacant plots that surround our towns.

"He that withholdeth" building land is responsible for the high rents of the houses we have, and for the often overcrowded condition of those who live in them. He is responsible, not only for the starvation of those whom he shuts out from his own land, but for the low wages of those who are in work. His withholding "tendeth to poverty." Nothing keeps down wages so effectively as the presence of a mass of unemployed men who must work for some wages, however pitiful, or starve. And nothing makes unemployment so constantly or effectively as the withholding of land from uses of productive labour.

What we are asking the Government to do is to tax all land on its true value: to tax the holder of land who is using it well no more that the withholder of land who is keeping it idle: to tax the withholder of his unused land no less than the improving landlord is taxed.

The landlord who is already putting his land to the best use, or is allowing others to do so, has least to fear from the taxation of Land Values. The man who will be "hit" first and hardest by the taxation of land according to its value for the best use to which it might be put is the man who is not putting the land to any use at all. He is injuring the community, denying the workers access to the land, without which they cannot produce the good things they need. The "injury" to himself, of which the withholder of land complains, amounts chiefly to this: that the pressure of the tax will compel him either to use the land himself for productive purposes, or to allow someone else to do so; that is, to afford new opportunities for the employment of labour and give new impetus to the production of wealth.

He that withholdeth land, the people shall—tax him.

## THE PARAMOUNT ISSUE.

[From The Outlook (New York), June, 1910.]

The paramount issue in the United States is represented by the legal phrase Special Interests vs. Public Welfare.

We do not agree with those who condemn all representatives of Special Interests as corrupt politicians and commend all pleaders for public welfare as pure patriots. Some high-minded men represent Special Interests; some demagogues represent Public Welfare. But the trial of a cause is not a prize contest in which the verdict is awarded to the best lawyer. The case of Special Interests vs. Public Welfare is not to be determined by the merits of the men who represent their clients. It is to be determined by the character of the issues involved and the probable effects of the public decision on the Nation. All the issues now before the country are different forms of this fundamental issue.

Protection: Shall we organize our tariff to protect Special Interests, or to promote Public Wealth and Public Welfare? Shall we determine our tariff by balanced agreements between the Special Interests, so as to give something to each one? or by a disinterested and non-partisan estimate of the effect on the general public—the consumer no less than the manufacturer?

Conservation: Shall we invite Special Interests to take possession of our mines and our water powers, in the faith that private enterprise will develop public wealth? or shall we keep them under public control in order to insure the participation in their benefits of all the people?

Forestry: Shall we deliver over our forests to the lumbermen to transform them as rapidly as possible into building lumber and wood pulp? or shall we so control them that our trees shall be a perpetual crop—always drawn upon, never exhausted?

Reclamation: Shall we leave private enterprise to pick out such lands as it thinks profitable for the private person to reclaim, and leave the reclaimed lands to be the perpetual property of the corporations which have reclaimed them? or shall we reclaim them by the public and for the public?

Railway Rate Regulation: Shall we leave our National highways to be owned and operated by private parties for private profit? or shall we bring them so under public control that all the public—the big shipper and the little shipper, the big town and the little town—shall profit on equal terms by the service which the highways render?

The peril of allowing the Nation's wealth to fall into a few hands is emphasised by modern writers on government. For example:

*W. E. H. Lecky:* "The evils that spring from mere plutocracy are great and increasing. One of the most evident is the enormous growth of luxurious living. The evil does not, in my opinion, lie in the multiplication of pleasures. . . . What is really to be deplored is the inordinate and ever-increasing expenditure on things which add nothing, or almost nothing, to human enjoyment. It is the race of luxury, the mere ostentation of wealth, which values all things by their cost. . . . But the worst aspect of plutocracy is the social and political influence of dishonestly acquired wealth. . . . No one who is acquainted with society in England, France, and America can be blind to the disquieting signs of the increasing prominence of this evil. With the decline of rank and the breaking down of old customs, conventionalities, and beliefs, the power of wealth in the world seems to grow."

And again: "It is not the existence of inherited wealth, even on a very large scale, that is likely to shake seriously the respect for property; it is the many examples which the conditions of modern society present of vast wealth acquired by shameful means, employed for shameful purposes, and exercising an altogether undue influence in society and in the State. When triumphant robbery is found among the rich, subversive doctrines will grow among the poor."

More explicit in its bearing on American life is the warning of *James Bryce:* "Plutocracy used to be regarded as a form of oligarchy, and opposed to democracy. But there is a strong plutocratic element infused into American democracy; and the fact that it is entirely unrecognised in constitutions makes it not less potent, and possibly more mischievous. The influence of money is one of the dangers which the people have always to guard against, for it assails not merely the legislatures, but the party machinery, and its methods are as numerous as they are insidious."

History illustrates and enforces these warnings.

The concentration of wealth in the control of a few, the consequent growth of luxury on the one side and of discontent on the other, the simultaneous development of a privileged class and of a proletariat, the contempt of the privileged class for the proletariat and the hatred of the proletariat for the privileged class, made Greece an easy prey to Rome. The same conditions in Rome brought her to a similar downfall.

In reading the first volume of Guglielmo Ferrero's "The Greatness and Decline of Rome" one might imagine that he was listening to a modern journalist's description of modern conditions in parts of America. There is the tenement-house—"wooden lodging-houses, many stories high, managed and sub-let by a freedman or a lessee;" high rents for the poorer classes—"the laborers and small tradesmen of Rome would pay heavy rents for a single room;" extravagant rise in land values—"if a man inherited land in Rome or had been early enough in buying

it, his fortune was made ; " a great cleavage in society between rich and poor—" on the one side was the great host of men who had lost all they had to lose in the world, the bankrupt traders and ruined landowners who were to be found in every corner of Italy, on the other a small and grasping clique of parvenu millionaires ; " a consequent growing restlessness and discontent —" the glaring contrast between the ill-gotten gains of the few and the penury of the many did much to accentuate the general unrest," an unrest which was not cured and was scarcely abated either by public entertainments lavishly supplied by the privileged classes, or by " united charities " offering corn to the poor to keep off the threatened famine, or even by giving them land which they might cultivate—" for it was not lands to cultivate that the proletariat desired, but incomes that could be enjoyed without undue exertion."

The French Revolution was a revolt of the common people against the privileged classes—the clergy and the nobles—of whose special privileges Taine gives an appalling account. That Revolution was more economic than political ; its precursor the hunger riots in various parts of France beginning as early as 1774.

The bitter discontent which threatens Russia with a revolution not less terrible than that of more than a century ago in France is the discontent of an ill-paid, over-worked, and over-taxed proletariat and their attempted revolt against an over-paid, underworked, and undertaxed nobility.

The battle of the Budget in England is nothing but a battle on the part of democracy which is determined on an economic leveling which a landed and wealthy aristocracy resists at every step in its slow but steady progress.

This issue of the centuries America now confronts : Shall this land and its contents belong to Public Welfare or to Special Privilege ? That issue was never in the history of the past so well understood by so many persons as it is to-day. The popular instinct is right, the popular demand is just : America for Americans, not for a few specially favoured Americans. Abraham Lincoln's phrase is the accepted motto of political democracy : Government of the people, by the people, for the people. Modified by a change of one word, it becomes the motto of industrial democracy : Wealth of the people, by the people, for the people. The Nation's wealth belongs to the people ; it should be controlled by the people ; it should be administered for the people. To this result American democracy is slowly moving. It is moving in the right direction. It can be led ; it cannot long be thwarted. The present problem of the Nation is not to increase the Nation's wealth ; it is to distribute that wealth more equitably. It is not to increase the Nation's population ; it is to make that population more intelligent, more virtuous, more prosperous and contented.

## MONOPOLY GULCH.

### GOLD IS GOOD, BUT WATER IS BETTER.

By A. H. Broomhall.

" Pard, we've struck it rich at last—just look at them hens' eggs. Here is a dead cinch on a million. Think of them babies away back in the States ! "

The speaker was a tall, lank individual, with a reddish beard, pale blue eyes, and a countenance brown and drawn from hardships and exposure. By his side stood a sturdy man of 35 ; a matter-of-fact individual, who was not fluent of speech, but his eyes shone with the keenest satisfaction.

" Yes, Bill, it seems too good to be true. There's thousands in sight, but if we had all the gold in the hills it would do us no good unless we could find water near by. Shake your bottle and you'll find it empty, and its miles and miles from here to the nearest drop."

At sunrise Hez and Bill began their search for water, but not a drop could they find. They climbed the steep and rugged sides of the mountain in vain, and were about giving up in despair, when Hez said he believed there was water near but it flowed down the other side of the hills. After a long search his judgment was verified, for on the other side they discovered a limpid stream, which leaped out of a crevice in the face of a perpendicular rock, fell twenty feet or more, and ran swiftly away across a little plateau. This afterwards proved to be the only water within many miles. Each took a drink, filled his bottle, and sat down to rest.

" Well," said Bill, " gold is good, but water is better—hey, boss ? "

" Yes," replied Hez, " gold is good for what you can get for it, but when there is nothin' to get it's worth nothin'."

" Let's walk down the creek a bit."

Suiting the action to the word, he rose and followed the stream a few yards, when he started with surprise, and shouted to his companion to follow him. Bill hastened at the word, and they were soon together contemplating a remarkable freak of nature.

The stream disappeared as abruptly as it appeared. There was a rift in the surface of the plateau, into which the creek fell and was lost.

" Well, I'm glad that she stayed up long enough to breathe," said Bill. " But enough is enough, so let's get back to the Gulch and stake off our claims."

Hez and Bill got on swimmingly ; true, they had to " tote " their water from Minute Creek, as Bill had dubbed the stream, but they kept piling up the nuggets, and were more than happy.

After they had been in the Gulch a couple of months, a stranger on a good horse rode down the mountain to their shanty and said : " Good morning, gentlemen." He was of medium height, slender and active : his face would have been handsome but his eyes were so close together, and his lips so closely set. It was apparent that he was a man of education and nerve. He looked like a pick-axe and shovel were strangers to him, and that he would refuse an introduction. Hez and Bill cordially told him about the richness of their claims, and that there were more good claims in the Gulch. They also told him of the difficulties in getting water, and of the peculiar appearance and disappearance of Minute Creek. This interested the stranger very much, and he asked if Bill would show him the creek next day.

" Certainly," said Bill, and at sunrise they stood upon the plateau beside Minute Creek. It was a beautiful spot. The little park sloped gently towards the south, contained about one hundred and sixty acres of good land, and was altogether desirable. While they strolled about, Bill did the talking, and when he suggested that they go back, the stranger declined, saying he believed that he would stay there that night. Bill urged him to come down to the Gulch and stake off a claim. " There's plenty for all," said Bill, " but it won't be many months before the whole valley will be full of prospectors."

" I'll be down in the morning," said his companion, " but I don't believe I'll dig any gold."

When Bill was gone the stranger said to himself : " Here's a million ! Let the fools dig—I'll get the gold, or my name is not G. Reed."

* * * * *

Reed was absent about three months. During that time Hez and Bill worked on, taking out good wages every day, but they were not long alone. They never could tell how Reed happened in the Gulch, nor why it was the Gulch began to fill up so rapidly after he left. He had not been gone a month until the miners were coming in, and when Reed returned there was a hundred men working or prospecting in the hills, living principally off game killed in the mountains, and getting water from Minute Creek.

The Gulch proved rich, but not extensive. There were barely a hundred gold claims, all told, but the population grew and to overcome the water difficulty, a cistern was dug, and one man who had some burros earned $16 dollars a day in filling it.

Early in August Reed returned ; behind him were a train of burros, loaded with varied merchandise, including oil-cloth, all of which he sold to Bill and Hez, and the other miners, at an enormous profit. He did not tarry long in the Gulch, but took his train and the six men who came with him direct to the cabin on Minute Creek. He found his homestead notice all right and the cabin intact, thanks to the care of Bill and Hez.

There were some surprising articles in the burros' packs. Among them were several Winchester rifles and an abundance of ammunition ; also long wire nails, coils of copper wire, wheels, pieces of some peculiar machine, and a long leather belt.

Reed began improving his claim by laying a pipe underground from the bed of Minute Creek down the slope about forty yards where it came to the surface and fell, with a graceful curve into a chasm at the head or the trail that wound among the rocks toward Monopoly Gulch. The pipe was so arranged that no water could be taken from it except by catching the stream before it fell into the chasm. He next built a stockade, planting the first posts against the face of the precipice out of which leaped Minute Creek; from thence building across the plateau along each side of the stream, bridging the crevice in which the creek was lost, and then completing the enclosure. His next move was to construct a strong overshot wheel under the fall.

Then the strange machine was set and the belt slipped on, and after several barbed copper wires were run about the stockade; an electric lamp swung from a high pole in the centre of the enclosure, and a large wire run through the water pipe. G. Reed was ready for business.

The miners watched the process of enclosing Minute Creek with curiosity, and when all was complete the entire population of the Gulch came to see the "Lightning Factory." All went merrily for a few days. The stockade was made snug and tight. A little tower was built on either corner, and one of Reed's employees stationed at each one of them, armed with a Winchester.

The Sunday following the completion of the fort was extremely hot and dry; the heat in Monopoly Gulch was so intense that the atmosphere looked like a sea of shimmering liquid metal, and the water in the cistern having become too warm and stale to drink, the water carrier, in response to the general request, started with his train of burros to Minute Creek to bring the thirsty miners a draught of fresh water. As he approached the end of the trail, where the water fell from the pipe, he was tired and thirsty; even the burros showed signs of discomfort from the heat; and it was with unusual eagerness that he turned the corner of the rock that brought the stockade and the water-pipe into view. There was the stockade, cool and quiet in the shade of the precipice and the grove—but no water flowed from the pipe on the trail. The water-carrier, supposing some accident had occurred to the pipe, passed on to the gate of the stockade and called for admittance. He was answered by Reed from the lodge over the entrance:

"Well, what will you have, Mr. Water-carrier?"

"I want water, of course. They are almost famished down at the Gulch, and I'm frightfully thirsty myself. There's not a drop running out of the pipe; hurry up and let me in."

"Why, my dear Mr. Water-carrier, you talk like you owned this place and like you had a right to the water. You seem to forget this is my land, my house; I'm not going to let you in—this is Sunday.'

"Come, Mr. Reed, don't keep me waiting, I'm in a hurry. The boys want a fresh drink, and I'm anxious to get back as soon as possible."

"I may as well tell you first as last," said Reed, "that I am not joking. I do not intend to let you in, nor give you a drop of water unless you pay for it. This ranch belongs to me. I've got a good title to one hundred and sixty acres around here, and this water is mine. Neither you nor anyone else can get a drop of water unless you pay for it. You can go back to the Gulch and tell the whole population, that until they agree to give me one-half of all their wages as pay for the water, you get no water. You can tell them, too, that they need not come up here and try to take the stockade. I've supplies enough to last me a year and they haven't water enough to last more than a week. We are well armed, and there's a dozen rows of chain lightning around the stockade, and the man who touches one of them will drop dead on the spot. I have the water, they have the gold. If they divide with me I'll divide with them." The water-carrier stood beside his burros a long time thinking, then he slowly turned away, and retraced his steps to Monopoly Gulch.

To say that the news the water-carrier brought created a sensation, would be putting it mildly. The miners raved, and with a common impulse, started for the owner of Minute Creek. Above the curses and screams of rage, Bill's voice was heard shouting: "Hold on! Hold on, boys! Don't act like a lot of maniacs, don't be fools, wait and let's talk this over." But Bill's plea was without avail.

Bill and Hez did not follow at first, but seeing they could not stay the mob's mad rush, went with the crowd, hoping to control it, but their more eager companions outstripped them, and when Bill and Hez arrived at the plateau the mob was firing at the stockade. The fire was not returned—all was still within. The miners rushed on; a huge Kentuckian, far in advance, reached the gate, threw himself against it with all his force, and, as he touched the wires, dropped as if struck by a bolt from the sky.

As the Kentuckian fell Reed's calm, cool voice rang out, "Halt!" The mob stopped as suddenly as it had started, dismayed and puzzled by the collapse of their stalwart leader. No shot had been fired from the stockade, and they did not know the deadly quality of the wires. The water-carrier did not have time to tell them.

"Stand where you are, gentlemen. There is death between you and me. Though I have no desire to harm any of you, I must protect myself and my own. The man who attempts to open the gate or scale the stockade will meet the same fate as your leader. I am deeply sorry that he is injured. I shouted to him to stop, but he did not listen, and I hope you will not be so rash."

At this juncture Bill and Hez pushed through the crowd, hot and panting. As soon as Bill could get a breath he said:

"Reed, what does this mean?"

"It means business," said Reed.

"Do you call it business to refuse men a drink of water on a day like this," said Bill, "when you have the whole creek full that you cannot use? You must be crazy, man; open the gate and stop your nonsense!"

"Why, Gumption Bill, I'm surprised; I thought you a philosopher."

Bill had come to be known as Gumption Bill because of his calm and impartial way of looking at things.

"I'm not joking. Do you think I would perpetrate a joke like that one by the gate? No, I'm in earnest—I'm simply doing what the law gives me a right to do; I am only asking pay for what belongs to me. I came here and took up a piece of ground that had water on it—you men went to the Gulch and staked off land that had gold in it. You won't let anybody have gold for nothing; why should you expect me to let you have water for nothing? The gold is yours, the water is mine. We've each the same kind of title, and back of them is the whole power of the Government. Every claim in the Gulch is taken, and you have a monopoly of all the gold land there—already several of you have quit work and let your claims out on shares. You make the new-comers give you nine-tenths of all their wages—that is nine-tenths of all the gold they take out—for the privilege of working your claims. You think that is all right; but here you are ready to murder me because I propose to do the same with my water mine that you are doing with your gold mine. Once for all, I tell you my terms: Bring me each day one-half of all the output of gold in the Gulch and you may have all the water you want; otherwise you don't get a drop."

Gumption Bill's jaw dropped; it was a knock-down argument. As Reed had suggested, he was somewhat of a philosopher, and saw the force of Reed's position. He saw the law in the case, but Hez only saw the injustice. His eyes glowed with suppressed rage, but, as usual, he said nothing. A feeling of helplessness seemed to take possession of the crowd, and they stood like a lot of dazed animals, waiting for a word from their master.

Their rage was all gone—Bill's wits came back first, and he essayed to argue the case.

"Reed, you're no better than a murderer or a thief if you keep that water from us, or make us pay for it; we can't live without it. It is like pointing a gun at a man and saying, 'Money or your life.'"

"Right you are," said Reed; "but it is unkind to call me a murderer and a thief. Where is the difference between you gold miners making a man pay you nine-tenths of his wages for the privilege of digging a little gold with which to buy food, and my scheme to make you pay half your gold to get a little water? He can't dig without a mine, and you can't dip without a pool. You're master of the man who makes his living by the labour in the mines, because you own the ground he stands on. Now I propose to make something out of your necessities. How do you like your own medicine? Why did you men come out from the States if it was'nt to get the good mines and good lands so that you could collect rent off those who come after you? You're a set of cold-blooded monopolists like myself, and you need expect no mercy from me. I've got the drop on you, and I propose to keep it. Now, I'll turn off the current and let the water through the pipe, and you can all get a drink and go back. Take that dead man with you, and to-morrow I want you to send me half of all the gold you dig, or you will all go dry."

The mob was thoroughly tamed, and after a few minutes' parley, moved down to the water pipe with their dead comrade, and thence slowly marched single file down the trail to the Gulch.

When the last miner disappeared from view, Reed climbed down from the ledge over the gate. "Well," said he, "that is an easy victory. I thought we should be compelled to shoot 15 or 20 of them."

Hez maintained his silence the whole afternoon and Bill respected it. When the hour for the funeral arrived they joined the others at the dead man's shanty and helped to bear him to the foot of the hill, where they laid him to rest. Many a rough eye was dimmed as Bill solemnly said, "Good-bye,

pard; you were rough, but always brave and kind; God rest your soul."

Hez spoke at last.

"Men," said he, "what are you goin' to do now? Our dead pard won't need us to-morrow; it is the live devils we must look after. What are you goin' to do? Are you goin' to give your wages to that imp on the hill or are you goin' to fight like men for your own? We left like a lot of curs to-day; are you goin' back like a pack of dogs to-morrow and give him half of all you have? By God, I'm not! I'll die of thirst before he shall have my gold; I've worked for it, and it's mine."

This was like fire to the powder, and the rage of the miners burst out anew; but they did not start for Minute Creek again. The influence of the morning had not wholly waned; they only stormed and swore and argued. After a time Bill succeeded in restoring comparative quiet, and, standing upon a little elevation, he thus addressed the crowd:

"Men, I've been doing a good deal of thinking to-day, trying to make up my mind what we ought to do, and my mind's made up. I wouldn't suit Hez, nor most of you, but there is but one other thing to do, so we might as well come to bed-rock at once. That imp on Minute Creek has a cinch on us; he not only has the only water in the country, but he has got a good title to it, and he has a right to charge for it. He is surrounded by a dozen rows of chained lightning, and, if necessary, he can bring the whole power of the national government to back him, with a lot of armed detectives besides. If we should drive him out of his fort and take possession of it, he would return with a troop of regulars and shoot every one of us down. This is a free country and a man has a right to do as he pleases with his own. Now, as Reed says, if we can charge rent for a gold mine—that is, the chance to dig—why can't he charge rent for a water mine—that is, a chance to dip? There isn't a blamed bit of difference. If one is right the other's right. He's got the drop, and I'm going to drop to him; and the man that don't drop might as well get up and git. I can make ten times more and pay half to Reed than I could working back in the States. And how much worse is it for him to take half of all we earn for water, than it is for the landlords of the great cities of the East to take in rent for one squalid room half of all that a whole family can earn, leaving barely enought out of the week's wages to keep their despairing souls in their starving bodies. I'm going to stay and pay water rent, and I advise the rest of you to do the same."

And stay they did. Hez finally cooled and all went smoothly as before, only Reed got his water rent, but the water-carrier no longer got $16 dollars a day. All wages were scaled down to help to make up the water rent, and as more men came to the Gulch, it grew harder and harder each day for the poor fellow whose only source of supply was the labour of his hands.

A few months later, immense silver mines were discovered in the vicinity, and a city quickly grew up in Monopoly Gulch. Reed, for a consideration, released the mine owners from their obligation to pay water rent, and accepted in lieu thereof the water works franchise of the city. Then arose the great question of taxation.

A young stranger from the States, named Brokaw, said that all taxes should be laid on Reed's water rent, and the rent of the gold and silver mines, franchises and city lots exclusive of improvements; that Reed's income was an unearned income: that rent of mines and increase in the value of corner lots due to increase of population were unearned incomes, too, and that it would be robbery to tax wages—that is, food, clothing, and homes—until the rental value of the lots, franchises, mines and Reed's water monopoly was exhausted. But nearly every one called Brokaw a fool. And, strange to say, all the miners—even Hez and Bill, who, with many others, had become millionaires, and all the real estate speculators—joined with Reed like brothers to fight the monopoly tax, and finally succeeded in securing a provision in the State constitution taxing all property, real and personal, by a uniform rule. Then they straightway established the uniform rule of taxing small homes at nearly their full value and the mines at a nominal value as compared with their true value. They also uniformly forgot to return their stocks, notes, and bonds, and put Reed's water monopoly upon the duplicate as agricultural land. Following the decision of the Supreme Court of a great State that a franchise is not property, they did not tax franchises at all, and on the anniversary of the adoption of the new constitution they had a banquet, at which a great statesman responded to the toast

"America for Americans."

Brokaw, by reason of his position as a reporter for one of the city papers, was present at the banquet, and when the great statesman had finished, though not on the programme, the Single Tax man involuntarily leaped to his feet. His soul was in his face; his voice rang like a clarion. So swift was his action, so commanding his tones, that every guest's attention was seized and held until he had finished.

"'America for Americans,' but not for all Americans! In Monopoly Gulch the water that God gave to all Americans is owned by one man; the gold and silver that he gave to all mankind are monopolised by a few; the land that this city is built upon is owned by a hundred men. Americans cannot lie down to sleep in their own city nor drink a glass of water under their own flag without consent of the men who surround this table. This is law, but it is not justice. We declare against alien ownership of land, with every drop of water and every inch of earth starvation high, though owned by patriotic Americans. Houses like kennels hide in the shadows of the palaces, streets like devil paths in hell, run by avenues that rival in splendour and beauty the boulevards of paradise. We have stolen the cups from the altar of liberty with which to drink monopoly's crimson wine. We cover all our social crimes with the American flag—but on the wall the handwriting appears: 'God hath numbered the kingdom of land monopoly and finished it; it has been weighed in the balance and found wanting. Henceforth it shall be administered for all the children of men.' Hark! without this hall the tramp of a mighty host, coming not with fire and sword, but with ballots in their hands, on their banners 'Peace and goodwill to men,' on every lip the cry: 'America for mankind!'"

Brokaw's speech broke up the banquet, but as the banqueters left the hall the band played a medley of national airs, among which were:

"Hail Columbia, happy land,"

and

"My country, 'tis of thee,
Sweet land of liberty."

## HERE AND THERE.

Filipino (reading Mr. Roosevelt on the proper management of Egypt): "Splendid! There's nothing he don't know about empire! And to think that he picked it all up from me!"—PUNCH.

* * *

FOREMAN (WORKING) REQUIRED, at once. Must be a good stacker, sober, not afraid of work. No small children. No Radicals or Socialists need apply.—Advertisement in WEST SUSSEX GAZETTE.

* * *

Bill requested Bob to explain the working of the Labour Exchanges. "Well," explained Bob, "you ain't got no work ter do, I ain't got no work ter do; so wot does we do? W'y, we both goes inside, writes dahn our names and addresses, an' swops jobs!"

* * *

A budding Mark Twain in the MORNING POST of 4th June:—

SIR,—Owing to the Budget I have been obliged to sell my horses, put down carriages, discharge grooms and gardeners. I took licences out for the whole year. Can I obtain a refund of a proportion of the money I paid for licences?—Yours, &c., HARD HIT.

* * *

At Marlborough Street police court on June 9th, Alexander Stewart Gray, 49, describing himself as a "back to the land propagandist," surrendered to his recognizances, accused of selling pamphlets in Hyde Park in contravention of the rules. He was bound over in the sum of 40s., to appear for judgment if called upon.

* * *

Mr. McNab, who recently visited this country, has just returned to New Zealand. He is reported in the TIMES as having expressed the opinion that the masses of Great Britain pay insufficient attention to the question of land defence. He advocates universal training. Mr. McNab might very well have added that the masses also pay insufficient attention to land defence in a different and much more important sense.

American universities are the recipients of handsome gifts from wealthy Americans just now. Princeton University has received £1,030,000, and Columbia about an equal amount.

* * *

A League is being formed for the purpose of promoting a measure for obtaining a pure-water supply from the mountain-gathering grounds of Wales for the Metropolis. Persons of influence are invited to join the League.—TIMES advertisement.

* * *

The next advertisement, from the same advertiser, reads:—

TITHE-RENT CHARGES on LAND.

A LEAGUE is being formed for the purpose of promoting a measure for the extinguishing of this vexatious and injurious charge on land by an equitable scheme of redemption. Persons of influence are invited to join the League.

Why not do the two jobs (and a few more perhaps) by forming one league? It might be called "The Landlords' Benevolent Federation."

* * *

Lord ROSEBERY wrote to the Trustee Savings Banks centenary celebration dinner in Edinburgh on June 9th:—

"In private life, luxury and the passion for pleasure disdain thrift. . . . Thrift is at the root of independence and self-respect, two vital principles in national life."

We've been puzzling out, since reading this letter, whether training racehorses to win the Derby comes under the heading of thrift.

* * *

The owners of a new building in Aldgate have come to an arrangement, *vide* the OBSERVER of June 5th, whereby the building is located for the purpose of an address in Fenchurch Street, on condition that certain land in the front is thrown into the public way. Although only a few inches in extent, the value of this land is placed at nearly £1,000, and the Authorities say that the few inches thus obtained, will contribute greatly to public convenience at a very busy point.

* * *

On 13th June the Worcester Small Holdings Committee reported to the County Council that applications had been received from 34 men for 482 acres in the parish of Norton and Lanchwick. With the exception of 60 acres let to over 30 tenants, all the land in the parish belonged to the Duke of Orleans. All efforts to obtain land voluntarily had failed, and the Committee recommended that an application be made to the Board of Agriculture for a compulsory order to acquire on a lease the whole of one farm on the Duke's estate, consisting of 291 acres. It was decided to apply to the Board of Agriculture for compulsory powers.

* * *

There lives an editor in interior Pennsylvannia, "Jim" Sweeney by name, who has a keen sense of humour. Seeking to increase his fortune Sweeney once wrote to a prospective advertiser setting forth in attractive fashion the value of his paper as a medium of publicity.

The advertiser was captivated by Sweeney's letter, but, desirous of more specific assurances before he invested his money, he wrote to Sweeney saying that he hadn't heard of THE SENTINEL. "Where does it circulate?" he asked.

And in his illuminating way Sweeney wrote back: "THE SENTINEL circulates in Europe, Asia, Africa, North and South America, and it's just about all I can do to keep it from going to hell."—NEW YORK TIMES.

* * *

At Mr. Lloyd George's request his name now appears in the Parliamentary division lists under the "G's" instead of under the "L's" as hitherto. Thus the Chancellor of the Exchequer makes it plain his name is George.

* * *

In answer to Mr. Wheeler, on June 22nd. The Chancellor of the Exchequer (Mr. Lloyd George) said:—Since the passing of the Finance (1909-10) Act, 1910, 189 valuers (72 on a permanent and 117 on a temporary basis) have been appointed for Great Britain at an average salary of £318. These appointments are in addition to the already existing staff of valuers (61 in number) attached to the Estate Duty Office.

* * *

After a resolution in favour of the Taxation of Land Values for local purposes had been passed by the Woolwich Chamber of Commerce on 7th June, one of the councillors indignantly stated that "half the people did not vote." One of the non-voters replied that they could not vote if they did not understand the question, whereupon the indignant councillor, probably an opponent of the principle, retorted: "Then you should have voted against the motion, of course." We hope someone will take the uninitiated councillors in hand.

* * *

LORD KINNOULL'S DUPPLIN ESTATE.—A petition has been presented in the Bill Chamber of the Court of Session, Edinburgh, by Lord Kinnoull for authority to sell to Sir John Dewar, M.P., the lands and estates of Dupplin and Newton of Condie in the county of Perth, with minerals, teinds, and salmon, and other fishings at the price of £249,000. Subject to the approval of the Court, the petitioner proposes to apply the price in the reduction, *pro tanto*, of the bonds on the estates amounting to £275,114. He is satisfied that the proposed sale will be advantageous and beneficial to himself, and not detrimental to the interest of the succeeding heirs of entail. Service of the petition upon the next heirs has been ordered.

* * *

Remarkable growth is reported in the valuation of Westminster during the past five years, the increase being one of £648,335 as compared with the quinquennial lists of 1905. Ten years ago the rateable value of Westminster was £5,392,733. By 1905 it had grown to £5,963,254, and it stands to-day at £6,611,598, or nearly a million more than the City of London, which, as we stated last week, has now a rateable value of £5,816,403, an increase on 1905 of £299,066. Roughly speaking, therefore, Westminster is advancing at three times the rate of the "square mile." The increase is mainly due to development to Piccadilly and Hanover Square, and a satisfactory feature in the new list is also the steady increase in values in Soho, due to the fine restaurants and business premises opened lately in the Wardour Street district.

* * *

The price of land is still high in spite of the gloomy forebodings of the men who claim to have practical experience in these matters. On June 20th a farm of 90¾ acres at Dagenham, Essex, was sold for £5,000 or £55 an acre. Langley Farm, Hitchin, Herts., extending to 196 acres, was sold on June 23rd for £5,150, or £26 per acre. Within recent weeks the Bilton Estate of 572 acres, near Hull, was sold for £35,600, or £62 per acre. Park's Farm, at Deeping St. Nicholas, Lincolnshire, extending to 311 acres, was sold for £18,000, or £57 per acre, and 154 acres at Awliscombe, Devon, was sold for £8,740, or £56 15s. per acre.

* * *

Roydon and Halls Green in Essex, some twenty miles from the City of London, are among the prettiest and most promising of the rural quarters of the county, and the announcement, therefore, of the offer of several valuable freehold enclosures there on Thursday next, by Mr. C. H. Ashford, will be received with interest. At least two of the lots (with areas respectively of six and three acres) would constitute admirable factory sites, and the others, owing to their extensive road frontages, are ripe for immediate development. The district is well served by London trains, has an average elevation of 244 ft. above sea level, and should specially commend itself to City men. The well-known Nazeing Common Golf Links are within easy walking distance, there is good fishing to be obtained in the River Stort, and hunting may be had with several packs in the neighbourhood. Land values are on the upgrade, rates and assessments are low, and there is a keen demand for houses at remunerative rentals.—ESTATES GAZETTE, June 18th.

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"The greatest confiscation of property the world has ever seen." Father Gasquet in "Henry VIII. and the English Monasteries."

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"They (the lords and commons) pray the King to take all the property of monasteries having an income under £200 a year.

"The Cromwells, the Ryders, the Pagets, the Russells, and the Pauletts, the representatives of ancient and honourable names, such as the Norfolks, the Arundels, the Shrewsburys, were the supporters of the King's policy. We trace these noble statesmen concurring in all the inconsistencies of the reign and supporting all the changes of religion, constant only in the rapacious acquisition of estates and honours from whatever source and in adherence to the present power."—Hallam in "Constitutional History of England."

# POLITICAL SPEECHES AND WRITINGS.

## MARKET GARDENS AND THE BUDGET.

### Speech by a Market Gardener.

I rise with pleasure to support the Resolution which has been moved in favour of the Budget, though I might say in passing that this Budget, or rather the Land Clauses of it, hit me quite as hard in proportion to the land I have got as they do the Lords and Dukes of our land. These land clauses are classed under two heads, one being called The Unearned Increment Duty, and the other the ½d. in the £ on undeveloped land, and I want to show you to-night by applying them to my own land, the fairness and justness of these taxes.

I happen to belong to a particular class of people who I think it is admitted will be specially affected by the Budget, and I know that whilst the Land Clauses were being discussed in the House of Commons that both Mr. Balfour and Mr. Pretyman professed to be specially anxious about us, and I believe it is a fact that these two gentlemen did manage to get some clauses inserted which should be for our benefit, but so far as I can judge nothing that they did will specially benefit myself.

I am a poor market gardener, and in addition to being the man who cultivates the ground I am also the owner of it, so you can understand that I cannot shift any burden which the Budget may enforce on to someone else.

I hold and possess about three acres of land in Romiley which as most of you know is close to the main road leading to Stockport. Now when our people got this land they bought it for 999 years subject to paying an annual chief rent of £8 per year, and this chief rent of £8 is what I still pay. This was the annual value of the land at the time, and no doubt if our people had desired they could have secured more land at the same rent. Now I want you to remember this figure of £8 per year. What is this land worth to-day? Let us value it; we can soon do it, and if we value it now we shall be prepared for the Government valuation which will take place after the Budget passes. As you are aware the land is adjacent to the main road, and is very eligible for building purposes, being in the centre of the village close to the railway station, and has a nice even slope from top to bottom. There is some land in Romiley not very far from this that has lately been sold at 6d. per yard chief rent; another plot has changed hands at 4d. per yard, some at 3d., 2d., and 1½d. respectively. I should think if we value our plot at 1½d. per yard, we shall not be very far wrong; just let us see what this works out to. An acre of land contains 4,840 sq. yards, which at 1½d. per sq. yard would amount to just over £30, so the three acres at the same rate would bring in £90 per year. What I at the present time pay £8 per year for could no doubt be sold to bring in £90, or in other words the annual value of the land has jumped up since our people got it from £8 to £90.

Now supposing our folks were to have said to the owner of the ground: "Look here, Mr. Landlord! we do not care to pay you this £8 per year for 999 years in order to hold this land, we might all be dead in that time; we would sooner buy the land out and out. What will you take for it in a lump sum?" Well, the landlord, if he had been a reasonable sort of man and willing to sell it out and out would have replied: "I'll sell you the land for all time on payment of twenty-five times the amount of the chief rent, that is twenty-five times the £8, that would be £200." Now this £200 would be the capital or full value of the land at that time. Now what is the capital value of the land to-day? We can soon see. Apply the same rule. Twenty-five times the amount of what the land is worth at 1½d. per yard which as I have just shown is £90 per year; multiply £90 by 25 and we get £2,250 as the capital or full value of the land. What our people could possibly have bought for £200 is now worth £2,250. That's a pretty good rise in value, isn't it, from £200 to over £2,000?

Well, now, some of you may be asking how has this value come to the land; what have you done, Mr. Ridgway, to get this value to it? Well, to be perfectly frank and open with you I must confess that neither I nor those who came before me have done anything to create this value; all we have done if this is worth recording was to put a few surface drains in to take away the top water, and we also put a fresh hedge round it to stop the Germans from taking the land away; of course, as you know, there has always been a German bogey about, so we put a new hedge round the ground to stop these foreigners from taking the ground from us! These are all the improvements we have made, besides turning the surface of the ground over, backwards and forwards, when planting the different crops upon it.

No; the value has not come to the ground through anything we have done, but mainly by the efforts and expenditure of the general public. After we had got it the local authority said they would make a good road past this land of Ridgway's, and so they did, and since that time they have spent thousands of pounds on improving the roads about our place. Immediately they began to do this, up began to go the value of the land! After making these roads they said they would try to keep them clean, and so hundreds of pounds have been spent on this work. Then the local authority said: "Now that we have made a good roadway past this land, we will light it up at night." And so thousands of pounds have been spent on lighting up the roads. Up goes the value of the land! Then the authorities said: "We will bring a plentiful supply of water past Ridgway's ground." Several more thousands of pounds were spent, and to put a sort of finishing touch to all their work the same people spent over £40,000 laying main sewers, and providing sewage works, so that any buildings that might be erected on our land and on the other land round about might be well and efficiently drained. This last expenditure by the public greatly enhanced the value of my three acres, and in this way through these improvements, improvements made by public money, the value of the land has jumped up, as I say, from £200 to over £2,000.

Now there is one fact in connection with these improvements that I want to mention and that is, that I as a landowner pay nothing towards the cost of them; it is the people who own houses or rather the people who live in the houses that have to pay the piper. I get the improvement and you do the paying! Just listen! I have a house in Romiley, which is probably worth from £250 to £300. Anyhow, I paid last year in district rate and poor rate just under £6 on this house. Now what rates did I pay on the land? The land being worth £2,250 or about seven times as much as the house, you would naturally suppose I paid seven times as much in rates, but that isn't so. Instead of paying £42, I paid £1 1s. 3d! Let me put these figures side by side for comparison:—

£300 value in house property pays £6 in local rates;

£2,250 value in land pays £1 1s. 3d. in local rates.

So you see I am all right. You can keep on improving the value of my land as long as you like! It is quite right so long as you pay for it! You may keep on spending money as you have been doing in recent years, building new bridges, making good roads and lighting and sweeping them, bringing a plentiful supply of water, thoroughly draining the district, buying land for recreation grounds, &c., &c., because all the time you are improving the value of my land, and paying for it out of your own pockets!

After you have done all this Mr. Lloyd George comes along with his Budget and he says, "Well, Mr. Ridgway, you've had a tidy innings, your land has jumped up in value from £200 to £2,000 through no effort of your own, you are quite welcome to the value that is at present in your land, I'm not going to touch that, but any future value that comes along on the top of the £2,000 which may have been created by the community, the community that creates the value shall have one-fifth of it, that is, you shall have four-fifths and the community one-fifth; that is to say, that if your land goes up in value another £100, say in the next few years, the community shall have £20 of it." This is what is called the Unearned Increment Duty, and I say that I can see nothing unfair or unreasonable about this proposal, and say here and now that when the time comes that I have to pay, I am willing to stand my corner and pay my share. Of course if I had been a Lord of a Duke I should immediately have to proclaim to the world that I should have to sack one or two of my gardeners.

As most of you are aware there is a great scarcity of houses in Romiley, especially in houses suitable for the working classes. As a matter of fact there is hardly a house to let in our district of any description. I remember one coming empty a short time ago close to where I live, and before the tenant (who was a weekly one) had got out of the house the landlady had received twelve applications for it. Seeing that there is so great a demand you may wonder how it is that more houses are not built; the reason is because land is so dear to buy, and because the landlord puts so many restrictions on it. But this Budget is going to unlock the land, and make the landlord sell at a reasonable price. Just listen again to what Lloyd George says about this piece of mine. He says: "Mr. Ridgway, you admit your land is worth £2,000"; and I answer "Yes." "Well, in future," he says, "you will have to pay a small tax on it. What I term

in my Budget the ½d. in the £ tax, that is for every £ value of your land you will have to pay ½d., or 2,000 ½d., which comes to nearly £5 per year." "Here," he says, "are people wanting houses in your district, and they can't be built because you and others are holding back the land; your land is not being put to its best economic use, and so I must ask you to pay this annual tax of ½d. in the £ on the capital value." Five pounds per year! This makes me begin to think about the Budget and other things also, and as I am told every now and then that this tax will not stop at ½d., but before long it will be a 1d., I say to myself that the time has come for me to sell my land. That's what you all want, isn't it? To get the land offered for sale, but I find that I am not the only person who is being hit with this tax, that there are quite a number of people round about me who are desirous of selling their land in order to escape paying it. There are scores of acres in Romiley where this tax will apply, and where the landlord is perhaps only getting £3 per acre as rent from the farmer, and finds he will have to pay about 30s. per acre through this tax, and so like myself he will be anxious to sell for building purposes, instead of holding it back until it gets a fancy price. Now where there are a number of people desiring to sell, the only way they can part with their land is by asking a reasonable price, and so I, in order to dispose of my land, instead of asking an exorbitant figure for it I put it down to say 1½d. per yard, 25 years' purchase, or £2,250 as mentioned earlier on. A builder comes along and I possibly sell him the three acres for £2,000, knocking off the £250, and with the £2,000 in my pocket rent or buy a piece of land in the higher parts of Romiley where land is purely agricultural and where there is no particular building value in the land. The builder having bought the land fairly cheaply can afford to put up decent houses for working people, and not only can he build a decent house, but he can give them a nice bit of ground front and back for gardens. When the tenants have a garden they want something of course to put in it, and I being established higher up they naturally come to me for what they require, and so I am in again! The more houses there are put up the more trade I get, and not only myself but everyone in the village gets his or her share, and so trade is stimulated and quickened and the whole district benefits through the land being unlocked, and so I say, success to the Budget! And now, ladies and gentlemen, I have tried to explain in simple language the land clauses of the Budget. To me they are perfectly fair, and I trust that when the General Election comes round you will give your vote and support to Mr. Neilson.

## SMALL HOLDINGS AND DEAR LAND.

Lord Carrington, accompanied by Mr. Baines, Commissioner of the Board of Agriculture, had an interview on June 2nd with the Small Holdings Committee of the Carnarvonshire County Council, with regard to the purchase of land for small holdings. Lord Carrington acknowledged that the administration of the Act presented difficulties, but said the Board was earnestly desirous of doing all that was possible to carry out the objects they all had at heart. If they could see their way to endeavour to buy land that was offered for sale they would be in a very strong position, and would be able to say to those landowners who were reluctant to sell or hire their land that the council had done their very level best in getting land that was in the market, but the price was too high, and, there being no other land, the council were obliged to come back to the landowners, and if land could not be got they would be obliged to take it by compulsion. They as a council would thus be in a much stronger position. He expressed himself as satisfied with the account of work done by the Committee.

## VALUATION IN IRELAND.

The following extract is taken from an article on the Finance Act in the IRISH INDEPENDENT of June 4th:—

It has been claimed on the one side, and denied on the other, that a general re-valuation of land in Ireland would add enormously to the burden of Irish taxation. To an impartial onlooker the statements of both parties seem, to say the least of it, rather ill-considered.

That Griffiths' valuation of Irish land should remain the basis on which any taxation or calculation might be based must seem to anyone who has even a superficial knowledge of the subject an obvious absurdity. Not only is it out of date, but it is demonstrably too high as a whole. It is likewise uneven, and seems to bear no relative proportion to the rent value.

On this point it is, perhaps, permissible to quote a statement made in debate by an Irish member of Parliament who is also a solicitor with considerable experience in land cases:—

"In the Rural District of Kinsale," said he, "I have put a holding into Court in which the rent was HALF the valuation and have got a very large reduction. In another Union in the same county I have put a holding into Court in which the rent was TWICE the Poor Law valuation, and have not succeeded in pulling down the rent to the valuation."

The refusal of Mr. Lloyd George to RE-VALUE agricultural land (as distinguished from taxing it) is based on a report by the Commissioners of Valuation (Ireland) that he has all the materials for making such a valuation in his possession.

### SIXTY-YEAR-OLD INFORMATION.

While not sharing the wrathful comment of Mr. T. M. Healy that the official making this statement "should be impeached," it is impossible not to sympathise to some extent with his attitude.

The fact that sixty-year-old information is to be foisted on an innocent Chancellor might well excite the ire of anyone in the smallest degree conversant with the facts. The whole face of a countryside might be changed in that period—tillage lands gone into grass, slobland developed into arable land, marsh and bog turned into dry ground, plantation levelled, or sprung into existence—and none of these radical changes have been noted.

It is unnecessary to labour this point, but one may be pardoned for reverting to the constitutional issue raised in connection with the matter. The Act decrees that the Commissioners of Inland Revenue "SHALL cause a valuation" to be made of "all land in the United Kingdom," and they have, presumably, no option in the matter.

Neither has the Commissioner of Valuation in Ireland, who acts as their agent, any option about obeying their decrees.

Neither has the Chancellor any dispensing power; and the issue will be watched with considerable interest by those who still hold that an Act of Parliament is the supreme authority.

## MR. WINFREY AND THE DEMAND FOR AGRICULTURAL LAND.

Writing to the DAILY NEWS of June 13th, Mr. Winfrey said:—

I could wish Capt. Pretyman, M.P., had been with me yesterday when I attended a sale by auction of agricultural land in South Lincolnshire, where I have witnessed similar sales for forty years. I have never seen anything like the eagerness to buy purely agricultural land since the early seventies.

Usually the large room at the local hotel is large enough to hold the company; yesterday the Corn Exchange had to be requisitioned, holding five or six hundred people, and it was crowded to the doors, at least a dozen motor-cars bringing the larger farmers of the district to the auction.

Thirty-three lots, ranging from single fields to farms of 120 acres, came under the hammer, and not a single lot was passed by the auctioneer. Fifty pounds an acre was about the bottom price, several lots making as much as £70 and £80 per acre. I have known this land all my life, and can say, without fear of contradiction, that every lot made from £10 to £20 per acre more than it would have fetched at any period during the Tory Governments from 1885 to 1905.

The auctioneer is a successful constituent of mine, and heckled me at the last election in the role of a Tariff Reformer, yet he sold his thirty-three lots yesterday like ripe cherries in less than two hours, despite Free Trade, the Budget, and the increased cost of land transfer!

## REPORT ON UNEMPLOYMENT ACT.

The authorities responsible for the administration of the Unemployment Act of 1905 have issued their report for last year. The following are some of their conclusions:—

1. Experience given in the second and third reports remain true as applied to the season under review.
2. The uselessness of temporary relief works as an adequate and permanent remedy for unemployment is still evident.
3. The work fails to attract the best type of unemployed. The men the Central Body desire to help are those who are never

really reached by the distress committees, for whom the Act was undoubtedly passed. The Central Body's operations seem for the most part only to reach the second class—those deficient in physique or capacity to work.

4. The Central Body reiterate the fact that it is work under the ordinary conditions of labour that is wanted. They are unable to offer either the proper sort of work or the proper amount of it.

5. It is impossible to make colony work of real and permanent benefit unless special colonies are provided for different classes of men, and an outlet for those who are trained. The Central Body have been impressed with the remarkably good quality of work that has been done at Hollesley Bay under very unusual circumstances and restrictions. The Central Body feel strongly the importance of using the colony as a training ground and opportunity for testing intending emigrants, and feel confident that the extension of the work in this direction would be fruitful in good results.

6. It is an undoubted fact that the casual workmen become impoverished directly they are out of work, having no reserve funds. Any system of unemployment insurance in which the casual worker is expected to take a part will obviously be difficult to establish, because of that very fact.

7. A very large proportion of those with whom the Central Body have had to deal are hardly capable enough to obtain work for themselves by reason of their lack of training for anything more definite than purely casual labour, and if they are to be made really efficient, some system of training is an absolute necessity. Some of the work provided should be of a nature to supply this need.

8. The most successful and useful work that the Central Body have done in London has been the provision of adequate machinery for employment exchanges (now taken over by the Board of Trade) and emigration.

## THE "ESTATES GAZETTE" AND THE UNITED COMMITTEE'S ANNUAL REPORT.

The ESTATES GAZETTE of June 18th published the following as a leading article :—

### TAXATION OF LAND VALUES.

The taxation of land values is always with us, and seems likely to be until it has been made unmistakably clear that the country is not prepared farther to penalise people who have chosen to invest their money in a class of security which does not meet with the approval of persons of different ideas. It is an elementary maxim of political economy that all legitimate forms of property are entitled to the protection of the State, and to argue that land values are not a legitimate form of property is merely to beg a large question. That, however, is the position frankly taken up by many "reformers," if not by the United Committee for the Taxation of Land Values, which has just issued an annual report deserving of careful study by those who are concerned to defeat its programme. We can hardly wonder at the spread of mistaken ideas on this subject when we read this account of the ceaseless activity of the committee. During the year ended on the 31st of March last innumerable meetings, conferences and demonstrations were held; at the General and by-elections determined efforts were made to influence the result.

We call attention to this report because it provides a significant "object lesson" in the modern method of conducting an agitation of this kind, and conveys an equally significant indication of how it ought to be met. During the General Election, this report tells us, more than five million publications were issued. Such activity is certain to produce results, and a good many people may be inclined to think that protagonists who are so keen to push their opinions deserve to succeed. We should be agreeably surprised to hear that during the elections any organisation on the landowners' side distributed five million leaflets or other publications designed to prove that the existing state of things, if not absolutely perfect, is, on the whole, fair and reasonable. This special electoral activity is considered by the United Committee to have produced results so satisfactory that a "mammoth educational campaign" is shortly to be undertaken "among the people." The true economic gospel is to be inculcated, among other means, by the distribution of two hundred million leaflets—that is to say, ten million people are each to get a packet of twenty leaflets treating the taxation of land values from every possible view—except, we may conjecture, the point of view of the owner of those values. But education is costly, and you cannot hope to convert the United Kingdom without going to some expense. It is therefore hoped to spend £15,000—if the money is forthcoming—on this propaganda.

There is always a good deal of make-believe connected with these attacks upon property and its owners, and we are sure that this £15,000 will not be very readily obtained. But that the United Committee should place before its eyes such extensive aims and should make a determined and confident attempt to carry them out is a fact which it would be unwise to ignore; the land taxers "mean business." Do those who are anxious to ensure fair treatment for property-owners (the majority of whom are very small capitalists) also mean business? If they do not judgment is likely to go by default. The Land Union has now a splendid opportunity of counteracting the efforts of the United Committee for the Taxation of Land Values. But it is powerless unless it is well supported both by men and by money. A few weeks ago it was stated that its membership reached 1,200. Such a number is pitiful and powerless; it does not carry conviction. No doubt the Union is in its infancy, and presently we may expect to hear a much more encouraging story. But the day of battle is upon us, and it is of great importance that the lavish expenditure upon the circulation of jaundiced views on the subject should be countered at once. Victory is to the cause which is most in earnest, and people whose defence is lame or lukewarm cannot be expected to be taken seriously. The landed interest—in which we include the thrifty artisan who has bought a cottage through a building society equally with the possessor of ten thousand acres—has not yet begun to defend itself with real energy, and it is plain that some central force is necessary. That force would be supplied by the Land Union were it strongly supported, as we must hope and believe that soon it will be. In these days nothing can be accomplished without combined action—cohesion and aggression are essential. It is not enough to be merely on the defensive; it is necessary also to expose the why and the wherefore of the attack upon property.

## MR. LLOYD GEORGE ON LOCAL TAXATION.

At the House of Commons on June 21st the Chancellor of the Exchequer, who was accompanied by Mr. Churchill and Lord Pentland, received a deputation from the Convention of Scottish Burghs and Cities with regard to the allocation of the land values duties under the Finance Act. The deputation asked that further sums should be allowed to the local authority in respect of expenditure on national services. Mr. Lloyd George, in reply, said that it was rather difficult for him to speak on these matters at the present time, as he was within a few days of the delivery of his annual financial statement, which it would be improper for him to anticipate. He thought, however, that the deputation had an unanswerable case, and the Government was fully in sympathy with them. The whole question of local taxation had got to be sifted to the bottom. The present position of affairs was most unsatisfactory, and local authorities were deserving of every sympathy from any Government which happened to be in power. He had his own views on how the question ought to be dealt with, and his opinion was that it should be dealt with very soon. He suggested that the local authorities throughout the country, instead of going to the Chancellor of the Exchequer for further grants, as they had done for many years, should consider the whole problem from the point of view of the broadening of the basis of taxation. He was not sure, however, that for the moment it would not be better to seek some provisional arrangement in regard to the points at issue. As they were aware Imperial expenditure would be unusually heavy for the next two or three years because of the burdens which were thrown upon the country by the exceptional shipbuilding programme. He trusted that in the course of two or three years this expenditure, both here and on the Continent, would go down, with the result that more money could be spared towards a complete solution of the problems which had been brought to his notice.

"The abolition of primogeniture is in itself of no importance. Except on strategic grounds—it is not worth the trouble of resistance."—Lord Salisbury to Lord R. Churchill, December 9th, 1885.

Dublin Castle, January 25th, 1886. "The Land Question is at the bottom of the trouble, and gives all the force to the agitation."—W. H. Smith, Chief Secretary for Ireland to Lord R. Churchill.

## PRIVILEGE AT WORK.

FOR THE ENCOURAGEMENT OF AGRICULTURE.
"AN ILIAD' IN A NUTSHELL.

The Liverpool DAILY POST AND MERCURY of 26th May mentioned "that when the Royal Agricultural Society visited Liverpool thirty-three years ago, a valuable prize was awarded for the best-cultivated farm. By a local farmer now living a sequence to the award of the prize is related. The rent of the farm, the tenant being a widow, was at once raised by the land agent £100 per annum."

Mr. Edward McHugh, in a vigorous statement in the POST AND MERCURY, drew the moral from this lesson on how landlordism operated in keeping back the agricultural industry from which we take the following! This is an Iliad in a nutshell:—

Thirty-three years ago, for the encouragement of agriculture, the Royal Agricultural Society offered "a valuable prize for the best cultivated farm." The prize was won by a widow. As a penalty for evil-doing, and with a view to reforming the offender, the landlord imposed a fine of £3,300, payable by instalments of £100 a year! A true patriot, he; for be it understood, he fined the widow for the country's good. Similar doings are not unknown in towns.

The Valuation Commissioners are no doubt busy at work valuing the land of this country. In view of the fact that the City Council of Liverpool has again and again expressed approval of the taxation and rating of land values, it devolves upon them to procure from Parliament the necessary powers—now that the work of land valuation is proceeding—to exempt shops, warehouses, dwellings, and all other forms of improvements from the grievous and unjust burden of local rates.

There are thousands of acres of unused and very valuable building land within municipal areas. A fair and just standard of rating, based on the value of land alone, would provide a much-needed relief to the owners and occupiers of property, and make it possible for land monopolists to exhibit their generosity by restoring to the local treasury a portion of the value that results from the presence of society, so that it may be devoted to purposes of common benefit.

### LAND NEAR SALISBURY.

The ESTATES GAZETTE of March 26th reported that on Monday, March 21st, at the Surveyor's Institution, Mr. H. M. Cobb, F.S.I., sat as Arbitrator in connection with the claim of Mr. Henry Holloway against the War Office, for the acquisition of 913 acres of land at West Lavington, near Salisbury, which are being acquired for field gun exercises.

Mr. E. Morten, K.C., and Mr. Eustace Hills appeared for the claimant, and the Attorney-General (Sir Wm. Robson, K.C.) and Mr. S. A. T. Rowlatt for the War Office.

The original cost of West Lavington House and estate, comprising 2,518 acres, and of which the land in question is part, was stated by Mr. Holloway to be £35,709 17s. 4d. Mr. Geo. Ferris, F.S.I., giving evidence for Mr. Holloway, valued the 913 acres as follows:—for the land, £13,440; 20 per cent. for compulsory sale, £2,688; severance of farms and shootings, £2,550; depreciation to residential amenities of three residences having regard to loss of shooting and presence of artillery firing, £6,000; making a total of £24,678.

The Attorney-General for the War Office contended that there would be practically no depreciation to the rest of the estate, and that 20 per cent. for compulsory purchase was an extravagant claim, 10 per cent. being a generous allowance, and called experts to support his contention.

Mr. W. Browne Canning, F.S.I., placed the valuation of the 913 acres including all allowances at £10,129. Mr. Henry Jonas, F.S.I., placed the value at £8,685, Mr. W. Anker Simmons at £10,847, and Mr. Henry Duke, F.S.I., at £11,606 10s.

Mr. Cobb's award, published in the ESTATES GAZETTE of June 4th, was £16,812.

## CORRESPONDENCE.

### KINGS AND LORDS.

*To the Editor*, LAND VALUES.

59, Bath Street, Glasgow.

Sir,— 23*rd June*, 1910.

Your courtly leading article in last issue was an innovation of such marked character, that I presume you will permit a Single Taxer like myself to give you and your readers my impressions thereon.

To me, Monarchic Single Tax is not understandable. This may be because I do not possess a sense of humour which will extend to the appreciation of such articles, or it may be that I am lacking in sense of proportion. All men have their limitations, and to me with mine as I am constituted, it seems that your article is absolutely out of harmony with Single Tax principles and philosophy. The new atmosphere in which the editorial work is now performed may account for much that seems strange to us who are more remote from the centre of government, that corrupt vortex (for all governments must necessarily be corrupt pending the establishment of Freedom) into which the weak, ambitious or unwary, when effectually drawn, confuse the temporary triumphs of opportunism with the establishment of eternal principles.

I had hoped that those who had drunk deep of living springs, and who hitherto had oft run so well, would be invulnerable against such paltry allurements as the article in question indicates they for the moment (I fervently trust it is only for the moment) have capitulated to. This is what comes of playing with or at politics, and similar declensions may be expected in the future if the game is continued.

I do not propose, nor would your space permit me to deal with the article sentence by sentence or paragraph by paragraph. No words of mine are required to condemn the article. It will carry its own condemnation into every Single Tax circle where it is circulated and read. One more article of this description would in all likelihood be sufficient to alter the centre of gravity of the movement, in spite of any great or special financial assistance which attaches to wealthy and influential centres such as Westminster. Two such articles would be sufficient to make the present centre the laughing stock of even all those to whom such articles toady. Notwithstanding all this, the article compares favourably with similar articles on the same subject in the public Press. I have no fault to find with its literary form, but as a Single Taxer I protest against the degrading spirit of Monarchic flunkeyism which pervades it from beginning to end.

Let me be quite plain. Neither Monarchies nor Republics, neither Kings nor Presidents, as such, will command my veneration or support. The abuses and the wrongs which, as Single Taxers, we hope yet to destroy are common to both systems, and will prevail in any system which denies the natural rights of men to their common inheritance.

On occasions of public ceremonial, whether of great sorrow or of great jubilation, I hold it is ours even then to make a dignified presentation of the great question committed to our care, and to see particularly to it that the question is ever more exalted than the man, be he King or Commoner who takes it up. So far as kings go, we cannot judge them; they are above the laws, and whatsoever they do is good, or accounted such. If any of them are peacemakers and have made peace, why is it that all parties, with the exception of a very small minority of individuals, assert that peace can only be maintained by the multiplication of Dreadnoughts and armaments? Even in things monarchic you cannot eat your cake and have it.

With regard to Royal Commissions, every student of Social Reform knows that these are but instruments devised for the mere "marking of time" in the hopes that the demand for reform may be parried or effectually buried. On secondary matters the article advises perniciously.

Why should we, as Single Taxers, not push vigorously ahead with the men who wish to destroy the Veto of the House of Lords? If we had 4s. in the £ on Land Values, all over, I admit we might take a fortnight's holiday. In the meantime, however, with things as they are, the Veto policy, when carried, will certainly make our next advance much easier.

Editors, like Kings, Presidents, or Popes do not take kindly to advice by the laity, and Single Tax Editors, I have found, are no exception. But, believing as I do that a common Single Taxer is quite as good as any King, Editor, President or Pope, I would advise you to get more on to the moral aspect of our question and stick there, giving only a secondary place at all times to mere politics and rating questions. In the moral aspect of our question there is life and life abundantly. Politics and rating are no doubt highly interesting, and may afford on occasions a certain amount of electoral stimulus. In the very nature of things, however, these will assuredly lead to rapid decay if they take precedence (as they have done so frequently of late) over the demand for the natural rights of man to their inheritance.—Yours, &c.,

WM. D. HAMILTON.

# NEWS OF THE MOVEMENT.

## 3rd ANNUAL REPORT OF THE UNITED COMMITTEE.

The third Annual Report of the United Committee for the year ending March 31st, 1910, has just been issued. It comprises sixty pages of interesting matter, forms a complete record of the Committee's work, and is in itself useful propaganda literature.

The Report opens with a brief survey of the political situation, so far as the United Committee is concerned. Concrete reports are given of meetings, conferences, and Budget demonstrations, in which the Committee took part, and the visits to this country of prominent leaders from the United States and other countries. Sketches of the General Election and the London County Council Election, showing the active, strenuous, and effective work undertaken by the United Committee will interest all land reformers. An account is given of the Municipalities and Associations who supported the Budget and the Taxation of Land Values.

"Land Values in Parliament" is an appreciation of those members who have supported the principle in the House of Commons, and records the progress of the Land Values Group.

Short Reports from the Leagues and branches of Leagues for the Taxation of Land Values show how the activities of the United Committee have been supported all over the country in a wholehearted and influential manner.

The extent of the Committee's labours is reflected in the account of the literature issued, and the fact that during the General Election over five million publications were published speaks for itself.

The Report winds up with the plan of campaign for the future, and an appeal for funds which we reproduce, together with the Financial Statement. Appended to the Report is a plain statement on the policy of the United Committee explaining the Taxation of Land Values.

## OUR PROGRAMME.

### AN APPEAL FOR £15,000.

The Budget of 1909 is a great reward for years of hard plodding work, in the face of ridicule, ignorance, and prejudice. It is a record of splendid progress. Ridicule has been swept aside. Ignorance and prejudice have yet to be overcome, even amongst the progressive forces; when we have conquered ignorance and prejudice, privilege will totter and fall to pieces, for privilege is founded on ignorance and prejudice.

We have secured, in the Budget, provisions for a complete valuation of all Land. But we must not lose sight of the fact that the Land Values Taxes of the Budget are small and discriminating and do not put the principle for which we stand into operation. When the business men and the masses of the people raise their voices insistently for the Taxation of Land Values then will the political leaders examine the principle and find its worth, and not until then. There is yet a hundred times as much ground to cover and a hundred times as many victories to be won before our object is achieved.

This then is our work. We have to interest and educate the people. We must go to them in their homes and show them how their emancipation from monopoly is wrapped up in the Taxation of Land Values. The magnitude of the task cannot be overestimated, but there is no reason why it should not be accomplished. Cobden succeeded in a similar campaign for the Repeal of the Corn Laws, and with persistent effort we can succeed in establishing freedom and justice; equal opportunities for all, privilege for none.

Large and ever-increasing demands are made upon the Committee for help in organising district meetings, for literature and for speakers, which must be met if the work of education on our well-defined policy is to continue.

The United Committee intends to reach out to this work with determination. We hope to open new offices in several industrial centres, where the success of the propaganda hitherto carried on has justified such steps, and in the near future our course will be through two channels. First, the agitation that was commenced and carried on some years ago for the Rating of Land Values in the Municipalities and Boroughs will, with the support we confidently hope to enjoy, be revived, sustained and extended by means of district meetings, by providing speakers and lecturers, and by the circulation of instructive literature. Secondly, the United Committee will presently undertake a mammoth educational campaign (the work is already in hand) amongst the people. Our aim is to reach every household in the United Kingdom and Ireland with a packet of interesting and instructive leaflets, dealing with all aspects of the question. To accomplish this at least ten million sets of leaflets (20 in a set—that is two hundred million leaflets) will be required. Some excellent leaflets for the purpose have been prepared (a list appears on pages 56 and 57); others are in course of preparation, and will be prepared as circumstances decide. The cost of printing, enclosing in envelopes and circulating this explanatory literature will be about £15,000.

To carry on and extend our activities effectively in this particular and most inviting field, a very special measure of support is needed. The time is ripe and over-ripe for such an all-embracing educational effort, and the United Committee earnestly appeals to all lovers of freedom and justice, to all who would help lift the burden that oppresses the workers, for the necessary financial support to carry it to a successful issue.

We ask those who are willing to respond to our appeal to make use of the form provided for the purpose at the end of the report and to send their donations to the Honorary Treasurer.

## *Statement of Receipts and Payments for the Year ended 31st March, 1910.*

### RECEIPTS.

| | £ | s. | d. |
|---|---|---|---|
| Balance in hand, as per last Account, April 1st, 1909 | 1,688 | 13 | 11 |
| Donations | 7,278 | 10 | 9 |
| Advertisements in "Land Values" | 60 | 16 | 2 |
| Sales of "Land Values" | 149 | 11 | 0 |
| Sales of Literature | 442 | 15 | 11 |
| Sale of Henry George Plaques | 7 | 10 | 0 |
| | £9,627 | 17 | 9 |

### PAYMENTS.

| | £ | s. | d. | £ | s. | d. |
|---|---|---|---|---|---|---|
| Conferences, Demonstrations and Meetings | | | | 1,466 | 10 | 5 |
| Budget Demonstrations in Hyde Park, Glasgow, Edinburgh, Cardiff and Trafalgar Square | | | | 1,126 | 5 | 4 |
| Grants to English, Scottish, Manchester, Bolton, Portsmouth, and Dumfries Leagues, Yorkshire Branch, &c. | | | | 1,100 | 14 | 4 |
| Printing leaflets and pamphlets, and printing and placarding posters | | | | 3,591 | 1 | 6 |
| Printing of "Land Values" | | | | 434 | 8 | 2 |
| Press Bureau— | | | | | | |
| Rent, Lighting and Cleaning | 64 | 8 | 6 | | | |
| Salaries of Manager and Clerk | 352 | 2 | 6 | | | |
| Contributors | 33 | 2 | 0 | | | |
| Postages | 23 | 0 | 0 | | | |
| Stationery | 25 | 14 | 3 | | | |
| Sundries | 16 | 5 | 6 | | | |
| | | | | 514 | 12 | 9 |
| Travelling Expenses | | | | 41 | 12 | 2 |
| Office Rent, Lighting, and Cleaning | | | | 135 | 0 | 0 |
| Salaries of Secretary and Staff | | | | 575 | 9 | 6 |
| Postages, Telegrams and Carriage | | | | 113 | 19 | 0 |
| Stationery, Newspapers, Books, &c. | | | | 99 | 6 | 3 |
| Telephone | | | | 19 | 14 | 4 |
| Office Furniture | | | | 60 | 2 | 4 |
| Bank Charges | | | | 3 | 15 | 9 |
| Subscriptions | | | | 16 | 8 | 6 |
| Audit of 1908—9 Accounts | | | | 10 | 10 | 0 |
| Sundry Office and General Expenses | | | | 43 | 9 | 3 |
| | | | | 9,352 | 19 | 10 |
| Balance in Hand | | | | 274 | 17 | 11 |
| | | | | £9,627 | 17 | 9 |

We have audited the above Account of Receipts and Payments of the United Committee for the Taxation of Land Values for the year ended 31st March, 1910, and compared same with the books and vouchers of the Treasurer and the Secretary and certify same to be in accordance therewith.

6, Dowgate Hill, Cannon Street, E.C.
*26th April*, 1910.

(Signed) BUTTON, STEVENS & WITTY,
Incorporated Accountants.

## WOOLWICH.

CHAMBER OF COMMERCE SUPPORTS TAXATION OF LAND VALUES.

At a general meeting of the Woolwich Chamber of Commerce, held at the Royal Mortar Hotel on June 7th, Mr. W. Barefoot, a leading figure in Woolwich labour circles, moved the following resolution :—

"That, having regard to the increase in local rates, the Chamber is of opinion that all interests which receive advantage from public expenditure should bear their fair quota of responsibility for that expenditure ; that as there is a direct relation between expenditure from rates and the local value of land, the taxation of land values for local purposes would be a means of securing a more equitable method of meeting the responsibility of the rates, which at present is borne wholly by the occupiers of business and other premises."

Mr. Barefoot supported his resolution in a very able speech. He thought that, in perfect fairness and justness they could claim that in addition to the occupants of buildings there were other interests receiving advantages from public expenditure. That being so, he submitted that those interests should bear their fair quota of expenditure. When they came to look round, he thought they would agree that in land values they found one of the interests to which he had referred, and that land values constituted an interest which could legitimately be tapped—the more so as there was an intimate relationship between public expenditure and land values. He desired the Chamber to keep that in mind—that there is an intimate relationship between public expenditure and land values ; and if that were proved, there were logical grounds for his resolution. Of course, he knew that the taxation of land values was a matter of a controversial nature, but he could not conceive a body of business men such as were there congregated, opposing the taxation of land values, particularly as very few business men conducted their business in premises of which they held the freeholds. Land values were practically created by the presence, and by the industry and expenditure, of great populations, and it was a fact borne out by statistics that the local value of land increases in direct proportion to local expenditure. He gave several instances of increased land values due to public enterprise.

The resolution was seconded by Councillor Fennell and after discussion carried by one vote.

## MID-NORFOLK.

Mr. Fred Skirrow conducted a ten days' campaign in May in support of Mr. W. R. Lester, who will probably again stand in the Liberal interests at the next election. In addition to propaganda work he addressed six meetings of different associations on the taxation of land values. Each of the meetings was well attended and the audiences were strongly agricultural.

Mr. Skirrow was everywhere enthusiastically received and found a growing disposition in places he had visited during the General Election to hear the question fully discussed. Literature has been despatched to the secretaries of these associations who are now supporting the taxation of land values with zeal.

## PORTSMOUTH.

Owing to an unfortunate personal accident Mr. M'Guigan was unable to address the members of the Bevois Ward Liberal Association on the Taxation of Land Values on May 23rd. Mr. J. Erving read the paper in his absence to a well-attended meeting, although it was a glorious summer evening, and an interesting discussion followed. Mr. Erving's address gave a great amount of satisfaction, and he was accorded a very hearty vote of thanks.

## MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, sends us the following particulars.

In addition to meetings already announced in LAND VALUES, the following have been held :—

May 27.—North Manchester Liberal Association, Open air, A. H. Weller.
,, 29.—Crumpsall Park, Dr. P. McDougall and O. O'Grady.
June 2.—Gorton Rubber Co., Openshaw, Dinner-hour Meeting, J. Bagot and A. H. Weller.
,, 2.—Economic Class Meeting, in Manchester League's Office.
June 2.—North Manchester League of Young Liberals, Couran St. Croft, Open air, D. Catterall.
,, 5.—Gorton Park, J. Bagot, W. Noble and E. Lightowler.
,, 6.—Middleton League of Young Liberals, Open air, A. H. Weller.
,, 6.—North Manchester Liberal Association, Open air, D. Catterall.
,, 9.—Crossley's Works, Openshaw, Dinner-hour Meeting, Dr. P. McDougall.
,, 9.—Economic Class Meeting, in Manchester League's Office.
,, 10.—North Manchester Liberal Association, Open air, D. Catterall.
,, 12.—Birchfields Park, F. Skirrow and J. Moyle.
,, 19.—Alexandra Park, Dr. P. McDougall, D. Catterall, and W. Norman.
,, 20.—Colne Valley Liberal Council, Dobeross, Open air, D. Catterall.
,, 24.—Swinton League of Young Liberals, Open air, D. Catterall.
,, 30.—Colne Valley Liberal Council, Greenfield, Open air, A. H. Weller.

Up to the time of going to press these meetings have been arranged :—

July 5.—Great Harwood League of Young Liberals, Open air, A. H. Weller.
,, 6.—Preston League of Young Liberals, Market Place, 8 p.m., J. Bagot and A. H. Weller.
,, 13.—Preston League of Young Liberals, Market Place, 8 p.m., J. Bagot and A. H. Weller.
,, 20.—Radcliffe League of Young Liberals, Open air, A. H. Weller.
Aug. 3.—Radcliffe League of Young Liberals, Open air, D. Catterall.
,, 11.—Chorlton League of Young Liberals, A. H. Weller.

At the League's meeting in Crumpsall Park on May 29th three members of the Economic Class—Messrs. P. J. Gough, G. F. Musson, and W. Humphreys—addressed the audience ; and on June 19th another member—W. Norman—gave an address in Alexandra Park on the rural aspect of the Taxation of Land Values. With these new speakers it is hoped to be able to hold more meetings in the near future.

## BOLTON.

The members of the Bolton League are still very active and are holding three open-air meetings weekly—one district and two local meetings. They are having large and interested gatherings, and the Taxation of Land Values is preached with splendid effect, and good reports are appearing in the local Press.

On May 27th Mr. J. Battle addressed a well-attended open-air meeting with the Young Liberals. Several other speakers have addressed meetings, including Mr. Frost, Mr. Edward Davis, Mr. A. E. Boydell, and Mr. H. Wilkinson.

## LEIGH, LANCS.

Mr. Skirrow conducted a fortnight's campaign in the beginning of June in the Leigh district of Lancashire, the constituency of that ardent supporter of Land Values Taxation, Alderman Raffan. Several successful meetings were held, and the audiences, mostly miners and their wives, were in every case strongly for the Taxation of Land Values. Alderman Raffan, Mr. Skirrow writes, is very popular in the constituency.

The meetings addressed by Mr. Skirrow were :—June 9, Atherton Liberal Club ; 10th, Doctor's Nook, Leigh ; 11th, Astley ; 12th, Birchfield Park, Manchester ; 13th, Market Place, Tyldesley ; 14th, The Common, Moseley ; 15th, St. Mary's, Lowton ; 15th, Market Place, Leigh ; 16th, Hindsford ; 17th, Market Place, Atherton ; 18th, The Harrows, Culcheth.

## NORTH WESTMORLAND.

Following his campaign in Lancashire Mr. Skirrow journeyed on to North Westmorland, where he held some good meetings. He opened on the 20th June at Ellerwater ; on the 21st he spoke at Windermere, on the 22nd at Ambleside, 23rd at Bowness, and on the 24th at Grasmere.

## DISSOLUTION OF THE LIBERAL LEAGUE.

A meeting of the Council of the Liberal League was held at the Westminster Palace Hotel yesterday afternoon, Sir Robert Perks, Bart., in the chair. The following report has been supplied to us :—

On the motion of the Chairman, seconded by Mr. F. Freeman-Thomas, the following resolution was discussed and adopted :—

"That the Council hereby resolves that the Liberal League shall be forthwith dissolved."

In the course of his speech the Chairman alluded to the work of the Liberal League and its predecessor, the Liberal Imperial Council. The Chairman also referred in some detail to the reasons which had led the executive committee to advise that the League should be dissolved, and, in doing so, he paid a very warm tribute to the eminent services of the founder of the League, Lord Rosebery.

## BY-ELECTIONS.

### HARTLEPOOL.

Consequent upon the unseating of Sir Christopher Furness (Liberal) on petition, a by-election took place in Hartlepool on June 20th. The result was as follows :—

| | |
|---|---|
| Stephen W. Furness (Lib.) | 6,159 |
| W. Howard Gritten (Con.) | 5,993 |
| Majority | 166 |

On behalf of the United Committee, Mr. A. H. Weller conducted a campaign in favour of the Taxation of Land Values during the week previous to polling day. A large shop was opened at 3, Lynn Street, West Hartlepool. A wide distribution of literature was carried out and a series of splendid open-air meetings was held. A correspondent writing from West Hartlepool says :—"I was very glad indeed that the Committee took an active part in the election and I think it would bring the cause more to the front if similar action were taken at all by-elections. I think Mr. Weller's shop and distribution of literature well worth while. The meetings have created a very favourable impression."

It is interesting to note that while Captain Pretyman, M.P., of the Land Union, was addressing an audience (the size of which the Chairman of the meeting apologised for), within a stone's throw Francis Neilson, M.P., was addressing an enthusiastic audience four thousand strong, on the Taxation of Land Values. Mr. Neilson quite took the place by storm with the Taxation of Land Values during the election.

### EAST DORSET.

Mr. Chapman Wright, on behalf of the United Committee, conducted a campaign in favour of the Taxation of Land Values, during this by-election. Literature was widely distributed and meetings held. Mr. Wright was joined by Mr. Weller from Hartlepool on the 21st. The candidates were Major C. H. Guest (Liberal) and Colonel J. S. Nicholson (Conservative). Polling took place on June 30th.

## SCOTTISH NOTES AND NEWS.

The Annual Report of the United Committee has been splendidly noticed in the Scottish Press. The salient features have been well brought out, including the Committee's appeal for funds to carry on the work.

The Glasgow CITIZEN (Conservative) published an editorial on the Report, saying, among other things :—

> They say they have secured in the Budget provisions for a complete valuation of all land—that they must not lose sight of the fact that the land values taxes of the Budget are small and discriminating, and do not put "the principle for which we stand into operation." One sentence gives a vision of what is intended. It is this—"There is yet a hundred times as much ground to cover and a hundred times as many victories to be won before our object is achieved." When the hundredth time comes—if ever that Millennium period should be reached—the twenty shillings in the pound tax will be achieved and the whole land of the country confiscated.

The CITIZEN means, of course, that the confiscations of landlordism will be confiscated.

A representative meeting was held on 13th June, at the Liberal Rooms, Lombard Street, Inverness, to meet representatives from the United Committee. Sir Henry Munro presided and among these present were Messrs. J. Busby, Glasgow ; Duncan Mactavish, Inverness ; Joseph Macleod, L. Macgregor, R. Smith, J. Macdonald, Isaac Mackenzie, Councillor Mackenzie, A. Mackay, John Whyte, and David Macleod.

Sir Henry expressed the pleasure it gave them to have with them that evening Mr. James Busby of Glasgow, who was present as a deputy from the United Committee for the Taxation of Land Values, which Committee had rendered such valuable assistance in connection with the Small Landholders Bill some two years ago, when large meetings were held in Inverness and district, at which they had the assistance of the Lord Advocate. He understood that the presence of Mr. Busby was due to the desire of his Committee to consult with representative men in the Highlands with the view to holding a similar series of meetings in support of the Government's Land Policy. He then introduced Mr. Busby to the meeting.

Mr. Busby gave a lengthy statement of the steps which the Committee thought ought to be taken with the view to holding a propaganda on lines similar to that held in 1908 in the Highlands and all over the country.

A keen and sympathetic discussion took place, in which Sir Henry Munro, Mr. Duncan Mactavish, Councillor A. F. Mackenzie, Mr. Joseph Macleod, and others took part. The general feeling was that in view of the Government's position with regard to the Veto resolutions, and to suit the convenience of the representatives of Northern Associations, the meetings should be held towards the close of October, and the United Committee should be asked to join with the Highland and Sutherlandshire Associations in supporting the Government.

The meeting expressed regret that Ex-Bailie Peter Burt, J.P., was unavoidably detained at Appin.

The Glasgow Town Council, which has led the way on the principle of taxing Land Values in relief of municipal rates, has made a distinctly retrograde step. Some time ago the Finance Committee abandoned the sound principle of keeping Municipal Works Undertakings apart from ordinaty revenue. The Corporation, acting on the recommendation of the Finance Committee, has agreed, by a majority of 21 in a house of 63, to apply the Tramway surplus to a reduction of the rates. No doubt it was tempting to certain councillors to apply the tramway surplus in this way, but they will probably learn in the near future that any such relief of the rates in the long run simply means a relief of the land-monopolist. The question is being much discussed in Glasgow, and steps are already being taken to place the facts before the electors.

The following meetings have been held :—

June 1.—At Whitehall, Camlachie, Glasgow, Mr. Graham Cassels.
" 15.—Balgray Springburn, Glasgow, Mr. Graham Cassels.
" 29.—Springburn, Glasgow, Mr. W. K. Brymer.

On behalf of the United Committee Mr. Fred Skirrow will address meetings in Edinburgh, from 11th to 16th July ; in Fife, on 18th, 19th, and 20th July, and in East or Mid-Lothian on the 21st, 22nd, and 23rd.

## WALES.

### A WELSH COMMITTEE FORMED.

A large and representative gathering was held in Cardiff on Saturday, the 18th June, at the invitation of Alderman P. Wilson Raffan, M.P., and Mr. W. Beddoe Rees. Tea was provided at the Park Hotel, and afterwards a meeting was held to consider the formation of a Committee for Wales to promote the Taxation of Land Values in the Principality. Among those present were the following :—

P. Wilson Raffan, M.P., Newbridge, Mon.
W. Beddoe Rees, 3, Dumfries Place, Cardiff.
Rev. Edward Bush, Port Talbot.
Rev. E. Aubrey, 6, Despenser Gardens, Cardiff.
F. A. Phillips, 23, Lancaster Villas, Merthyr Tydfil.
F. Gordon Roberts, 16, Llanover Street, Abercarn.
J. Tudor Rees, 3, Dumfries Place, Cardiff.
Henry G. C. Allgood, Cardiff.
W. R. Beddoe, Pontlottyn.
John Rees, 23, Reform Street, Pontlottyn.
T. C. Dash, Brithdir.
Colin Campbell, Emlyn House, Haverfordwest.
J. O. Thomas, Maindee House, Henry Street, Tonypandy.
Aubrey Roberts, 11, Stuart Street, Aberdare.
Jos. A. Lewis, 79, Aberfan Road, Merthyr Vale.
Ben. Jones, 195, High Street, Cefn Coed, Merthyr Tydfil.
E. Rowland Jones, 28, Tylacelyn Road, Penygraig, Rhondda.
Cyril Thomas, 3, High Street, Porth.
Tom Morgan, 7, Brynhyfryd Cwmaman, Aberdare.
Dd. Rogers, 40, Robert Street, Ynysybul.

Thos. D. Johns, Bodlondel, St. Martin's Road, Caerphilly.
John T. Rees, Preswylfa, Park Crescent, Treforest.
James Griffiths, 2, Upton Road, Aber-Gwynfi.
John Rosser, Primrose Terrace, Nelson.
J. T. Richards, Cartref, Cadogan Street, Nantymoel.
J. Bennett (Secretary Barry Branch National League of Young Liberals), 99, Tynewydd Road, Barry.
E. A. Charles, 6, Pentonville, Newport, Mon.
Abraham Thomas, Llansamlet.
J. Vaughan Edwards, Solicitor, Swansea.
Wm. Rees Edmunds, Solicitor, Merthyr Tydfil.
Geo. W. Dorrell (Hon. Secretary, South Wales and Mon. National League of Young Liberals), Swansea.
Arthur J. Rossiter, South View, Caerphilly.
Percy Shuttlewood, jun., Swansea.
Wm. D. Roberts, 6, Hanover Street, Swansea.
Tom G. Rees, 17, Curwen Terrace, Port Talbot.
Dr. R. D. Chalke, 12, The Parade, Porth.
J. T. Lewis, Eirianfa, Tonypandy, Rhondda.
J. Walter Jones, County School, Ystradgynlais.
D. H. Williams (Secretary, Gower Liberal Association), Dunvant, Swansea.
T. S. Gower, Newport, Mon.
E. W. Evans, Newport, Mon.
Llewellyn Davies, 147, Stanwell Road, Penarth.
Arthur Thomas, 19, Neath Road Villas, Maesteg.
J. Thomas, 39, Arran Street, Cardiff.
Caleb Rees, 39, Amesbury Road, Cardiff.
W. J. Crocker, Liberal Club, Swansea.
and others.

The proceedings opened with a spirited rendering of the Land Song by Mr. Stanley Barrett, the chorus being heartily taken up by those present.

Alderman P. Wilson Raffan, M.P., said:—My first duty is to thank you on behalf of Mr. Beddoe Rees for so kindly accepting our invitation to meet Mr. Edward McHugh this afternoon. I am very glad indeed to see such a very representative attendance. I think, as far as I am able to judge, nearly every industrial centre in South Wales is represented here this afternoon.

Now, the main object which we have asked you to come together to work for is to consider the advisability of some concerted action being taken in Wales for the purpose of advancing the movement for the Taxation of Land Values.

We have great reason for congratulation that, under Mr. Lloyd George's Budget,—(cheers)—we are seeing the first fruits of our efforts, gathering the first harvest of labours which have been extended over many years. You will all agree that the Budget is a splendid beginning, but it cannot be the end. We are bound, having got the valuation, we are bound to accept it simply as the basis, and to go forward for further efforts.

Now, you are aware, of course, that under the Budget the proceeds of the Land Tax go in two moieties, one to the National Exchequer and one to the Local Authorities. For the time that arrangement will be useful to the Local Authorities, but it does appear to me, as one interested not only in the rating of land values, but also as one who has taken an active part in public work for many years, that we cannot rest satisfied until Local Authorities themselves are able to rate land values and royalties for local purposes. (Cheers.)

We have not the Committee here to deal with this question that is to be found in other parts of the Kingdom—the United Committee for the Taxation of Land Values. Wales so far has not been represented. Well, we are anxious to put that right. I hope that one of the results of this gathering will be that we will form ourselves into the nucleus of a Committee for carrying on the work in Wales. Of course, the movement is bound to go on, and Wales should have its place and part in it. (Applause.)

Mr. Beddoe Rees being called upon to move the first resolution, rose and said: Mr. Chairman and gentlemen, I have tried my best to get out of this duty, or, shall I say, out of this pleasure, because it is certainly a pleasure to take part in a meeting of this kind. I think we can say that this will prove to be an historic meeting, which will be the beginning of a great enthusiasm in Wales in favour of the Taxation of Land Values.

Well, the resolution is this: "That this meeting cordially approves of the formation of a committee for Wales to promote the Taxation of Land Values in the Principality."

We have nothing, of course, to do with any other part of the country but Wales. There are numerous leagues throughout England, and a Scottish League which operates in Scotland, and an Irish Society with headquarters at Belfast. Then there is the United Committee which represents all the organisations. It is interesting to go back over the history of this movement. You will have to go back something like 30 years to find the beginning of the agitation in favour of the Taxation of Land Values and Mining Royalties.

In 1879, Henry George published his great book, "Progress and Poverty." In 1884, Henry George came over to this country and started a campaign in Great Britain and Ireland. A rather interesting fact is this, that the second meeting Henry George held was in Cardiff, and that the meeting was organised and arranged by our friend Mr. McHugh, who is with us to-day. (Cheers.) After leaving Cardiff, I think Henry George took with him some of our Welsh enthusiasm because he went from here to Scotland, and there, at Glasgow, formed the first organisation established in this country—The Scottish Land Restoration League. A movement of this kind is necessarily a slow and tedious one, and it took until 1902 before there was any really definite public sign of progress in the political field. The Corporation of the City of Glasgow led the way. In 1902 there was introduced into the House of Commons the Municipal Rating Bill. That, I think, was read for the first time without much trouble, but at the second reading it was rejected by 71 votes. That was the beginning of the fight in the House of Commons. The next year, 1903, the Opposition to the principle had been reduced to 13. (Cheers.) Then the next year another Bill of the same kind was introduced and it was carried during a Conservative administration by 67 votes. (Cheers.) So that the principle we are working for was carried in a Conservative House of Commons. In 1905, a similar Bill was carried by a majority of 90. (Cheers.) So you see how the gradual progress goes on. Then came the great Election of 1905 and 1906. Again the Bill was introduced under more favourable auspices, and we find it was carried in the House of Commons by a majority of 258. The measure was adopted by the Government after second reading and was sent to a Select Committee, and that Select Committee was presided over by Mr. Ure, now the Lord Advocate, one of the men whose names stand foremost in the great fight. Mr. Ure presided over the Select Committee, and the result of the Committee's deliberation was, that while endorsing the principle of the Bill, they recommended the Government on their own responsibility to introduce a measure dealing with the whole question—the Glasgow Bill being restricted in its operation to municipal areas. They must first have a Valuation Bill. That was the end of the Bill of 1906. In 1907 a Valuation Bill was introduced under Government auspices. This Bill was sent to the House of Lords. It was passed almost unanimously in the House of Commons. It was sent up and treated with very scant courtesy by the House of Lords. They said it had been sent up too late; they had not sufficient time to consider so important a measure. It was, therefore, sent back to the House of Commons. In 1908, the Bill was again sent up early in the session, and the Lords did consider it this time, and they put such a lot of alterations into the Bill that when they sent it back to the House of Commons the Commons were unable to recognise their own measure. That was the end of the Bill of 1908. But in that year a memorial was drawn up and signed by nearly 300 Members of the House of Commons to the Chancellor of the Exchequer, asking him to put a Valuation Clause in his next Budget. Then there came the great Budget of last year. (Cheers.) The Valuation Clause in that Budget is the gradual outcome of the campaign for the Taxation of Land Values for the last 30 years. That is a beginning. The valuation is necessary before we can know how to proceed. We must know the value of a thing before we can tax it, and so Mr. Lloyd George, in his Budget, has made a beginning. We have met here to-day to consider starting a campaign in Wales that will create a body of public opinion sufficiently strong so that as soon as the valuation becomes a fact, the Chancellor and the municipal and other rating authorities, will be able to proceed, and proceed rapidly, with putting into practice the principles for which we stand. All we say is that we want to tax the value of land for public purposes. (Cheers.) Shall I give you one instance of what would have happened had this been in existence?

Llandrindod Wells is a comparatively recent town. There is in Llandrindod a well which is very beneficial, we are told, to those who think they are not well. The landlord did not put it there. The landlord had nothing to do with it. If God gave the land to the people, he gave that well to the people. (Cheers.) Well, population came along, spent money, and as time passed, there grew up a thriving little town. They established public authorities, and then they taxed themselves for

the privilege of living there. They taxed themselves to lay down roads and put in sewers, and make streets, and make the town an attractive habitable centre. Now, let us see what has happened. The landlord has merely slept, or else has been in the uttermost parts of the earth. He did nothing to increase the value of the land, which every year has been growing and growing, until recently the Wesleyans wanted a little corner to build a chapel on. I think it was about quarter of an acre. Running through that land was a brook, which made it a very expensive site to build on. I think the land was rated at something like £2 per acre per year; anyway, it was some very small amount, practically worthless. I think I can say for a fact that the capital value of the land, according to the rate book, was not more than £200 at the outside, but, instead of what it was rated at, the landlord asked £2,050 for it. If this principle of Taxing Land Values had been in operation, the public would have received a part of the increased value of that land, caused through their own industry and their own efforts. Our object in organising is to let the public know that there is a method whereby they may have a share of the value they have themselves created. Let us talk about the rights of humanity. (Hear, hear.) We have been singing, "God gave the land to the people." Hitherto we have been accustomed to look upon that as "God gave the land to the landlords and not the people."

Mr. VAUGHAN EDWARDS, Swansea, seconded the resolution.

Mr. MCHUGH, in the course of his remarks, after paying a warm tribute to the Chancellor of the Exchequer, said:—We do not hear very much now from the landlords about their intention to shift the Tax on Land Values on to the shoulders of the users of land. Every man who has devoted even the most superficial attention to the subject knowns that a tax on land values cannot be shifted. It is a straight tax, and must be borne by those who have hitherto escaped paying, the landlords. The tax on land values is exactly the same in its incidence as an income tax; and I sometimes say that there is a fortune awaiting the man who can discover how to shift the income tax.

The United Committee for the Taxation of Land Values consists of a body of sound economists from all parts of the United Kingdom. We have no chairman, but we have two secretaries; and, of course, we have a treasurer. One of our joint secretaries is Mr. Crompton Llewellyn Davies, whose nationality will not be questioned, and the other is Mr. John Paul, formerly of the Scottish League. I am authorised to say that, if you make up your minds here in Wales to organise a campaign for the Taxation of Land Values, for every pound that is subscribed for that purpose we, of the United Committee, will contribute a sovereign. If you contribute £500 we will contribute £500. (Cheers.) Whatever the amount may be, we will give an equal sum. The entire control of the fund will be in the hands of the Committee proposed to be formed by the resolution.

The resolution was carried unanimously.

Dr. Chalke, of Porth, then moved the following resolution:—

"That this meeting desires that an active campaign be organised for the coming autumn and winter, that meetings be held in every centre possible, that literature be distributed on every available occasion so as to create a strong public opinion in favour of the Taxation of Land Values."

Mr. Beddoe Rees then called upon Mr. D. H. Williams, Dunvant, Swansea, the Secretary of the Gower Liberal Federation, to second the resolution, as representing one of the older Liberal organisations. The resolution was carried unanimously.

Mr. Beddoe Rees then remarked that the movement was not confined to South Wales. "I have a list of names of some of those who have volunteered to act upon the Committee. It includes:—Mr. Wm. George (brother of the Chancellor of the Exchequer), Criccieth; Evan R. Davies, Pwllheli; W. Roberts, Llandudno; Rev. Gwynfryn Jones, Barmouth; Chas. E. Breese, Portmadoc; Cory Yeo, Swansea; Councillor John Hogg, Barry; J. H. Read, Editor, SOUTH WALES DAILY NEWS, Cardiff, etc. There is sufficient enthusiasm behind the movement to carry it on to a great success. We hope to have a centre in North Wales, and, if possible, a centre in Mid-Wales as well. We intend to start an active campaign in favour of the movement throughout the whole of the Principality. We want in every district to work through the existing organisations. We ask for your co-operation. One word about the financial aspect. I think Mr. McHugh will allow me to say that the United Committee have promised us handsome financial aid which will enable us for some months, at any rate, to make a good beginning with the carrying on of the campaign. The whole of the future arrangements will be in your hands entirely." (Applause).

## WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been held during the past month:

June 1.—Keighley (Town Hall Square). J. H. Robson and W. T. Hawkins.
" 6.—E. Marylebone I.L.P. Dr. Parker.
" 7.—Birtley, Co. Durham. J. Veitch (in connection with Gladstone League).
" 9.—Haggerston League of Young Liberals. J. W. Graham Peace.
" 15.—Keighley (Town Hall Square). Ashley Mitchell.
" 19.—Peel Institute Men's Meeting, Clerkenwell. F. Verinder.

The TWENTY-SEVENTH ANNUAL MEETING of the League will be held on Wednesday, July 20th, at 8 o'clock, in Essex (large) Hall, Essex Street, Strand. Among those who are expected to be present and speak are the following Members of Parliament:—Messrs. E. G. Hemmerde, K.C., M.P. (President), H. G. Chancellor, M.P. (President-nominate); Josiah C. Wedgwood, M.P.; Alderman P. Wilson Raffan, C.C., M.P., and J. O'Grady, M.P. It is earnestly hoped that every member of the League who is within reach of the Strand will make a special endeavour to be present and to bring as many friends as possible.

The General Secretary, at the request of the United Committee, is offering to the International Free Trade Congress (Antwerp, August) a specially-written paper on "Taxation of Land Values in its relation to Free Trade."

A Spanish member of the League, Senor Antonio Albendin, has translated "How to get rich without working" (Land Values Publication Department) for the HERALDO DE MADRID, and is also busy circulating translations of "Progress and Poverty," "Social Problems," and "The Condition of Labour."

Appended to "The Condition of Labour" is an essay on "Poverty and Discontent: its cause and remedy," by Dr. Iatros Makarios Loydes, Greek Chargé d'Affaires at Washington, being a report presented to A. H. Molinas, Minister of Education at Athens. This contains quotations from Henry George, and from the late Thomas Shearman's "Crooked and Natural Taxation," and appears to be a thorough single-tax publication.

A member of the executive, who is a student of Spanish, has recently started an ever-circulating magazine for students of that language. It is called EL COMETA. The primary purpose of this venture is to help each member to improve his or her knowledge of Spanish, but it is also being used as a vehicle for single-tax propaganda. At present there are 17 members. The general secretary will be glad to hear of any members of the League who are students of Spanish, elementary or advanced, who would like to have further particulars.

Another member of the League, who is starting a new business, writes: "In a few days I have to hand over to Somerset House a sum of nearly £700, for the privilege of setting up a business which will find employment for a large number of persons, both directly and indirectly, and will also add to the aggregate wealth of the community. Before I can even bring my company into being, I am fined this heavy sum for my attempt to do as aforesaid. Well, I suppose that, some day, we shall have the satisfaction of seeing the people waken up to the absurdity and injustice of the present method of raising revenue."

In addition to the meetings otherwise announced in this column, Mr. Skirrow will be speaking in York from July 4th to 8th, under the auspices of the York Branch of the League.

An article by the General Secretary, which has been sent out by the Land Values Press Bureau to a large number of provincial newspapers, is to be published by the League as a two-page leaflet, under the title of "Holding and with-holding."

Up to the time of going to Press the following meetings have been arranged for July:—

Tues. 5.—The Clock, Thornton Heath. A. W. Madsen.
Sun. 10.—Westminster Adult School, Hop Gardens, St. Martin's Lane, W.C. Fredk. Verinder, 9 a.m.
Wed. 20.—Annual Meeting (see above).
Sun. 24.—Clapham Adult School, Church Parlour, behind Congregational Church, Grafton Square, Clapham. A. W. Madsen, 9.15 a.m.

## COLONIAL AND FOREIGN.

### AUSTRALIA.

TAXATION OF LAND VALUES IN THE LABOUR PROGRAMME.

Speaking at a great Labour rally at Brisbane to commemorate the victory of the Labour Party at the federal polls, Hon. A. Fisher, the new Prime Minister, said their position was perfectly clear. They were prepared to guarantee £5,000,000 a year to the States for all time. What the party had pledged themselves to do they would carry out or give place to somebody else. If there were to be an adjustment of economic conditions not only of labour but of industry, it would cause some disturbance temporarily, he would admit, but it would afterwards be beneficial. The principle they advocated during the recent campaign was the principle of the taxation of unimproved land values, which was economically sound and practically right. They should proceed to carry out that programme without a vindictive thought, without a desire to hurt any individual, but with the sole aim and desire for the adjustment of the economic conditions of this country, so that the people who desired to till the soil and to draw wealth from the national resources should be afforded a reasonable opportunity of doing so, and to open up avenues of employment and industry for people who were now living in other parts of the world—people of European descent—whom they would gladly welcome in any part of this country as soon as these economic conditions made it possible for them to come and share their lot with us.

As regarded defence, they would proceed to carry out their programme, which had been announced for the last ten years. One point that they should stand by and ask the people of Australia to endorse was that the payment for defence must be paid annually; that if the people desired their country to be defended by their own people they must be prepared to pay for it. His party would ask the people to contribute the sum necessary to provide proper equipment and to ensure effective defence, and by doing that they should, he hoped, help to inculcate in the citizens of Australia that incentive to patriotic thought and action which alone made a people great.

### SOUTH AUSTRALIA.

The South Australian Parliament met on June 2nd and Mr. J. Verran, leader of the Labour Party, submitted a motion of want of confidence in the Government, which was carried by 22 votes to 19. The Peake Cabinet therefore resigned and the Labour Party formed a Ministry.

Among the appointments in the new Cabinet is that of Mr. C. Vaughan, to be Treasurer and Minister of Lands. Mr. Vaughan is a strong supporter of the Single Tax, and some years ago was President of the South Australian Single Tax League.

### WESTERN AUSTRALIA.

Mr. W. H. Rebbeck, who visited these shores during the Budget campaign, writes to us from Kalgoorlie, and we give these short extracts from his letter:—

Some nine months ago the Protectionist Party under Alfred Deakin joined their life-long opponents, the Free Traders, under Joe Cook—George Reid (now High Commissioner) having discreetly retired from active leadership. The newly-formed party, however, has not had a very long reign. On the 13th of this month the elections for half the Members of the Senate and the whole of the House of Representatives took place and resulted in an astonishing victory for the Labour Party. They won the whole 18 seats (three in each State) for the Senate, but this result shows the necessity of an alteration in favour of proportional representation, as in each State the majority was only a very small one, the totals showing six-elevenths for the Labour Party and five-elevenths against, yet they get the whole of the representation. In the House of Representatives they won 43 out of 75 seats. This gives them a good working majority in both houses, and they have nothing to do but go ahead and put into force the Labour platform. In this State we single taxers have educated the Labour Party sufficiently to keep as their second plank Taxation of Land Values without exemption or rebates, but the Eastern States and also the Federal Party are wedded to a Progressive Land Values Tax with £5,000 exemption. As this has been talked about so much as the salvation of Australia I expect it will be one of the first Bills introduced. I don't think there will be any radical alteration in other legislation, as the responsibilities of office tone politicians down very considerably.

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## THE LAND POLICY OF THE LABOUR MINISTRY.

### From The Times of June 25th.

THE LAND TAX.

Finance will assuredly take up July, and may stretch into August. When it is out of the way, the land tax comes on. First the Machinery Bill, closely copying—if not identical with—last year's Bill, of which I have already given you a summary. The rates of taxation, one imagines, will have been announced in connection with the Budget, although it is hardly likely to profit fully by the proceeds. And *a propos* of these rates there is good deal to say.

In his Gympie speech last year Mr. Fisher prognosticated a series of rates ranging from 1d. to 4d. At the time there was an outcry from several of his most influential supporters that a *maximum* of 4d. would not prove effective, and a demand was made for further progress up to 6d. on estates worth £100,000 or more. Now effectiveness, not revenue, is Labour's first object in levying this tax. Just as the Protectionist's first demand of his tariff is that it shall seriously limit the importation of goods from oversea, while he accepts the derived revenue as an important, but quite secondary, consequence, so the Labourite's demand of his land tax is that it shall force into full usefulness the bulk of the Commonwealth's fertile lands. The incidental revenue will no doubt be useful, but it is not to be considered in comparison with the other object. If a *maximum* of 2d. would prove effective the Labour Ministry would willingly make that the *maximum*. As a matter of fact, it seems improbable that 4d. will put much strain on the few rich men in whose hands are the areas most needing population.

On the other hand, a Federal land tax must affect town lands as well as country lands. Whatever load you lay on £100,000 worth of Victoria's western plains, you will (under the Gympie proposals) also lay on £100,000 worth of city land in Sydney or Melbourne. And this city land is being used, probably, as fully now as it can be; at any rate, no amount of taxation will put more people on it, if they are to live healthy lives. All that will happen, as the Press is already pointing out, will be an increase of office rents, and a big handicap against the rich owner who can afford to put up well-equipped office buildings and in favour of the small owner who can only put up ramshackle tenements. If the tax is made effective on country lands, it will certainly press too heavily on the cities.

The Labour leaders know this well. Among them, of course, there are sure to be one or two who willingly accept that effect. Let the rich man pay, say they—making the tax a sort of punishment. But most of the leaders, as I have said above, are not concerned with either the financial or the penal effects of the tax. It is the unlocking qualities that they prize, and where the tax cannot unlock land they have no great use for it. They therefore are devising a method of taxation which will do what they want and no more.

IMPROVED AND UNIMPROVED LAND.

When the taxing Bill comes up for discussion, it may be found to impose two taxes instead of one. One will be the tax already foreseen, on unimproved values, with a *maximum* of 4d. The other may take the form of a tax based on the proportion between the unimproved value and the value of improvements. This sounds complicated, but in practice works out simply. Suppose, for instance, an estate as it stands is worth £100,000, its unimproved value being £95,000—there are such estates in Australia. The improvements are 5 per cent. of the total value. That estate, under the proposal here hinted at would pay, probably, double tax—

the equivalent of 8d. in the pound. An estate of the same total value, whose unimproved value was only £60,000, would be exempt altogether from the second tax. The idea, I believe, is to exempt lands on which the improvements are worth at least half the unimproved value. Intermediate conditions would be provided for proportionally.

Given the certainly of a progressive tax—and the elections have settled that—there seems a good deal to be said for this proposal. It favours the enterprising and hardworking owner, however large his estate may be. Take two men, neighbours, each owning equal areas of similar land of the (unimproved) value of £30,000. One has cut his land up into small farms. One has rents on the "shares" system. He has improved it considerably, and has a number of farmers and labourers settled on it. He has probably made it worth £50,000 in the open market to-day. The other, content to take out of his land what profit stock will bring him, has put on it not more than £5,000 worth of improvements. Under the proposals just outlined the first will pay about £200 per annum; the second may have to pay £400, out of a much smaller income. If he will take the trouble to manage his estate as sensibly as his neighbour he will save £200 a year, increase his income considerably, and do his country some good by helping to populate it with healthy workers. The pressure would be almost irresistible, and yet—except on the assumption that a man owes no duty to his country except that of paying taxes—there could be no cry of "confiscation."

### A Necessary Remedy.

No doubt it seems an interference with British liberty that any man should be compelled either to part with his land or to use it in a way he does not like. But national liberty is a greater thing than individual liberty; and national liberty is at stake here. No one now doubts that the progressive land tax was a potent factor in the recent Labour victory, or that it attracted to the conquering side very many voters who had never before supported a Labour candidate. In the country districts, of course, this was largely due to personal desire for access to the land. But in the towns, among business and professional men, it was no personal motive that thrust them into the ranks of Labour; it was the fixed conviction that only by opening up the land on a large scale can Australia be populated to within the margin of safety. As I pointed out more than a year ago, such discreet and moderate newspapers as the Sydney Morning Herald have for a long time seen what must come, and have repeatedly warned the owners of land that the only alternative to a progressive land tax was voluntary settlement of small farmers on their property either as tenants or by sale. Some have heeded the warning, most have not (I have in mind more especially the three south-eastern States); among the most, unfortunately, are Australians settled in England, and English men and companies owning Australian land. These people have hitherto been able to attribute the outcry against "locked-up" land to a few selfish agitators greedy for cheap farms, aided by other agitators clamorous for the despoiling of the rich man. They were wrong all the time; but surely now they must be convinced of it. Australia confronts a national peril, and requires all who make profit out of her domains to sacrifice, wherever necessary, their desires to her defence.

### Immigration.

Its justification, therefore, depends upon the increase of population it effects, chiefly by immigration. What is the Ministry's attitude towards immigration? Their attention is so concentrated at present on the (in their eyes) necessary preliminary, the land tax, that only general expressions of opinion can be won from them—"There'll be plenty of immigration once the lands are opened," and so on. I believe, however, that the predominant feeling among Labourities which will guide Ministerial actions can be summed up thus:—It is the Commonwealth's duty to advertise; the State's duty to import. Federal authorities may make all arrangements, if the States ask them to; but the money required to provide cheap or free passages and other concessions must be debited to State funds. This is obviously a less satisfactory policy than Mr. Deakin's latest, as foreshadowed in his arrangements with the Victorian Government. It stresses the question of bookkeeping, which is quite a minor consideration; it minimizes the urgency of the real problem. It is, however, a natural consequence of Labour's immense confidence in its land tax:—"When once we can tell the world—as we will at the earliest opportunity—what rich territories Australia can offer, no further inducement will be needed to promote immigration; the work of distribution can then be left to the States." There is a strong hope out here among keen immigrationists that the members of the new Ministry are men of sufficient courage to alter their policy to one of much greater activity directly they find their first impressions incorrect.

## CANADA.

### RISING LAND VALUES IN SOUTHERN ALBERTA.

The annual general meeting of the Southern Alberta Land Company was held on June 14th, Major-General Sir R. B. Lane, K.C.V.O., C.B., presiding. In moving the adoption of the report the chairman said: They had thought themselves justified in setting off against the loss on the cattle so taken over the undoubted appreciation in the value of the land, and so had wiped out the suspense account. The matter, added the chairman, was merely one of book entry.

#### RAISING LAND VALUES.

Describing the satisfactory progress made since the last meeting, the chairman said that the scheme of irrigation and survey work had occupied the whole of the attention of Mr. McGregor, their managing director, but the question of selling land was becoming increasingly important, and, as they were aware land values in Southern Alberta were rapidly and steadily increasing. Evidence of that was to be found in the fact that at the first sale of town lots in a town site they had laid out at Suffield they had secured £220 per acre for about thirty acres, while even better evidence was to be found in the prices secured by the Government at their sales of "school" lands, which, comprising lands in every township, made a very excellent sample. Farmers and others had paid up to £4 16s. per acre for dry land, which they might bear in mind compared with Mr. Anderson's estimate of 1909 of a value of £5 per acre for irrigated land. They themselves had purchased 15,000 to 16,000 acres of such land at much less than the average price paid by others.

The wave of immigration to Southern Alberta had that spring greatly exceeded that of any corresponding period in previous years, and everything pointed to a large population growing up around their lands. The future looked full of promise, and he trusted that before the next meeting much of the land would be under irrigation, and large profits in respect of sales would have been realised.

Seconding the adoption of the report, Mr. A. M. Grenfell said that their most optimistic estimates of land values had been surpassed, and bade fair to be eclipsed. Shareholders would doubtless approve of the action of the board in having placed, since the issue of the report, the balance of the debenture issue. As a result of being in funds, they had been able to secure a considerable paper profit on the acquisition of 16,000 acres of the school lands, while they were in a position to make full and final payment for their estate without encroaching on the funds raised for irrigation purposes. He spoke also of the profits to be anticipated from assets apart from the land, such as water rights, town sites, and natural gas.

If the people of Alberta would recognise, what these land speculators do not try to hide, that they look to increase in numbers, enterprise and activity of the population to increase the value of their land and provide them with dividends, they would quickly set about getting a strong measure of the Taxation of Land Values.

### PROGRESS IN ONTARIO.

On May 31st a convention of delegates from the single tax organisations in Ontario was held at the Guild Hall, Ottawa, and resulted in the formation of a central, or, as they say in Canada, provincial organisation. The new formation will be known as "The Tax Reform and Direct Legislation League," and its objects are, as its constitution declares, "to secure such changes in the Assessment Act as will enable municipalities to reduce rates of taxation on improvements or to abolish them altogether." Mr. Joseph Fels was elected Hon. President, and Mr. Wilson N. Southam, proprietor of the Evening Citizen (Ottawa), President. There are forty-five Vice-Presidents, comprising the Presidents of the 45 local single tax associations. Mr. A. B. Farmer of Toronto is Secretary, and Mr. D. B. Jaques of Toronto, Treasurer. The League will form local organisations in every municipality and electoral district in the province. Campaign work will be vigorously carried on to arouse popular interest in the reforms proposed, and finally

deputations of representative citizens will bring pressure to bear on the local member to bring on discussion of proposed changes before the house.

Mr. F. E. Coulter, Secretary of the Toronto Single Tax Association, is responsible for a good deal of the present activity. He stated to the delegates that during the past four months over forty local associations had been organised in the principal cities and towns of the province. The single tax movement, he said, was growing rapidly and many of the local Presidents were mayors or were occupying other municipal offices.

Following the Convention a public meeting was held in the evening.

We are pleased to record this spread of Land Values principles, and hope that it will soon embrace the whole of Canada.

## UNITED STATES.

### DINNER TO TOM L. JOHNSON.

Several hundred friends of Tom L. Johnson, ex-mayor of Cleveland, were present at a dinner held, to celebrate his return from a trip to Europe, at the Hotel Astor, New York, on May 30th. Frederick S. Lenbuscher, President of the Single Tax Association, presided and among the speakers were: Rev. H. S. Bigelow, Louis F. Post, Henry George, John de Witt Warner, Newton L. Baker, and Edmund Vance Cooke. On replying, Mr. Johnson had a remarkable ovation. He said:—

"I don't believe we are at the end of the struggle, or that we have had our last fight. If I were sure it would shorten my life I would never regret my trip abroad. The people of London and in Scotland looked up to me as one who had accomplished something. The people of the United States look on the English fight as the fight against privilege. Privilege has been collared, attacked, and there is one way out—the doctrine of Henry George, to abolish privilege and give the people their rights by means of the single tax. This is the cause of justice, which at last must win in the world."

At the conclusion of Mr. Johnson's remarks the diners cheered again. He took with him a bronze tablet embossed with the effigies of Henry George and William Lloyd Garrison, presented to him.

## DENMARK.

The first annual report of the work carried out in connection with "Den Danske Joseph Fels Fond" has been published, but as the above-named institution was not formed until September 9th, 1909, it is a record for seven months only.

During that time a large amount of effective educational work has been done. The first work undertaken was to teach the teachers and a course of lectures was arranged and delivered by leading men in the movement to speakers from the Husmaend (small farmers) to enable them to put the case clearly to their audiences of Husmaend. The success of this part of the work may be measured by results:—45 speakers delivered 532 lectures to audiences reaching up to 600 and averaging about 50. One speaker gave 79 lectures. The "Fond" assisted this work financially to the extent of £175. 27,000 copies of various publications were distributed at these meetings.

A publishing department has been set up and a large amount of literature has been issued. Since November £59 has been spent on this branch of the movement.

RET, the Danish contemporary of LAND VALUES, has now a circulation of 4,000, and the "Fond" has spent £35 in circulating this paper among the small farmers. Selections of literature on the Taxation of Land Values have been presented to various high schools and libraries.

An "Office of Information," with which is connected a library and a scheme for circulating newspaper cuttings, is at work. In addition to this record of activity, the "Fond" has contributed £90 to the many Henry George Societies all over Denmark.

The "Fond" starts its second year's work well equipped with men and stores for another campaign. It is in a thoroughly sound financial position, and it is fully prepared to undertake the great amount of work that will have to be done this year.

Messrs. Joseph Fels, C. J. Cawood and John Orr visited Denmark last month. They found in the Henry George Society of Denmark a band of devoted workers for the Taxation of Land Values. The movement is strongest among the Husmaend or small farmers, but there are in Copenhagen and other cities large numbers of men and women filled with all the enthusiasm which is found among supporters of this cause in every part of the world. The visitors from London would go further than this, and say that there is something rare and special about the Danish Single Taxers and about the whole Danish people. A Danish welcome and Danish hospitality are remarkably warm. A fuller account of the movement in Denmark and of the new work to be done with Mr. Fels's help will be given next month.

## GERMANY.

Messrs. Fels and Orr visited Berlin and met Dr. Damaschke, Dr. Schrameier, who introduced the Taxation of Land Values in Kiau Chou, Mr. Pohlmann, Mr. Marfels, Dr. Polenske and other members of the Bodenreform. Much educational work has been done throughout Germany in connection with the Taxation of Increment Values, and although such a partial measure seems a weak compromise to a British Single Taxer, our German friends do not accept it as final, but are agitating for a universal valuation of land and for the exemption of buildings from taxation.

## PANAMA.

We have received the following letter from a correspondent in Panama, showing how the political situation in England is regarded in that part of the world:—

Enclosed herewith is one dollar, for which please enter my name for another year's subscription to LAND VALUES. If I should fail at any time to remit, don't stop the paper, but remind me of my indebtedness. Waiting for the paper is the only thing that makes the time seem long. It is very newsy, interesting and well gotten up, and I start right from the first page of every issue and read everything. Your reports of speeches in both Houses of Parliament on the Budget gave me lots to say in explaining the matter to quite a few English subjects here, and it seems to me, from their want of knowledge of the Budget, that it must be that I have reason to be disappointed in English voters. Why, some of them are so "down" on the Budget that they hate it, and it seems to me that they purposely learn nothing of it. Why the average Democrat in the States, or the average Republican, could not be more prejudiced, and, might I say, ignorant? We have had many a warm debate on it in the office during a slack time, but it seems that anything that might mar the "gilt" and splendour of those who don't have to work, hurts the poor native of Britain, even if he had to leave there because there was not enough left for him to make it worth while to stay.

I earnestly hope the Budget goes through and gets a chance to work. Then, let them have Tariff Reform. The representatives in Parliament may give them the reform, but when they try and take the taxes off land values and put them on the products of labour, thus relieving the landlord and taxing the tenant, I think there will be "something doing" and it will be a good thing for us all. I have never been in Europe, but such a reform as the Budget makes the British Isles a very big place, that one needs not to be there to appreciate what it means. I never care for a paper now, unless it has some news of England, and the newspapers in the States have had to give the campaign in England much more notice than they care to, on account of the demand for knowledge. Why, it is the greatest thing in the world. We have quite a few tourists from England to see the canal work, and they are asked many questions about the place. It should make Single Taxers proud to know they were the cause of such an English and world-wide rumpus.

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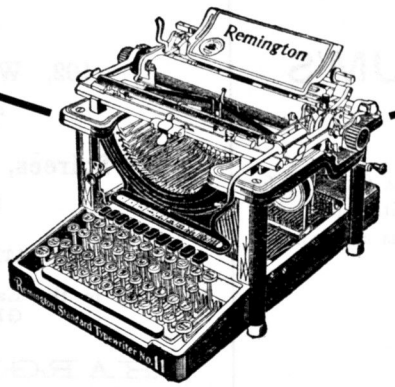


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This book adds another to the succession of remarkable studies in popular though scientific economics which Mr. Howe has undertaken. It presents in a vivid manner certain vital problems which the democracy of the future will inevitably have to solve, and which now demand serious consideration. The most striking of these, and the one on which he lays the greatest stress, is the gradual monopoly of the land in various countries. The remedies contained in Mr. Lloyd George's Budget are to some extent dealt with.

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CONTENTS.

| | Page |
|---|---|
| NOTES OF THE MONTH:— | |
| Consumption and Rural Slums | 45 |
| Dukes on Emigration | 45 |
| Land Values in Germany | 46 |
| Ownership of Air and Water | 47 |
| Failure of Unemployed Act | 47 |
| LEADING ARTICLE:— | |
| An Idle Time in Politics | 48 |
| SPECIAL ARTICLE:— | |
| Denmark | 49 |
| DANISH LAND SONG | 51 |
| HERE AND THERE | 51 |
| Vacant Land Cultivation | 52 |
| PUBLIC AND PRIVATE INTERESTS:— | |
| High Rates in London and Norwich | 52 |
| High Land Values in London | 52, 54 |
| Land Values too High for Small Holdings | 53 |
| POLITICAL AND ECONOMIC DISCUSSIONS:— | |
| Work of Surveyors under Budget | 56 |
| Crown Lands in British Possessions | 56 |
| Central Land Association | 56 |
| Mr. Haldane on Tariff Reform | 57 |
| Mr. Lloyd George on Dreary Villages | 57 |
| NEWS OF THE MOVEMENT:— | |
| Land Values Group in Parliament | 58 |
| Manchester, Newcastle, Wales, York, Midlands, Scotland. Presentation to Lord Advocate | 58–60 |
| Cartoon—"The Good Old Days" | 59 |
| Report of English League | 61 |
| COLONIAL AND FOREIGN:— | |
| Australia—Land Taxes in Melbourne, TIMES on Land Purchase, Canada—Hudson's Bay Company, Progress in United States | 63–65 |

## NOTES OF THE MONTH.

### The Consumption Crusade.

The Conference of the National Association for the Prevention of Consumption was held in Edinburgh last month. Mr. Charles Garland, of London, opening the discussion at one of the sittings, said that abolition of consumption presupposed the abolition of poverty. He took the position that the cure of consumption was now almost purely an economic question. We have always held this view, and we have always worked for the abolition of poverty. The number of people who see that a Conference on the Taxation of Land Values is the only effective conference for the prevention of consumption is growing. The idea that the land question is not a narrow question is beginning to dawn on the minds of many people. They are beginning to understand that the men and women who are seeking to establish a proper system of using land are by that work making it possible to improve all the conditions of life for everyone. The practical recognition of justice in the matter of land tenure is in itself a weapon put into the hands of men to fight against every disease.

### The Rural Slum.

In consequence of representations made by a jury at a recent inquest, the Orsett Rural District Council appointed a special committee to consider the conditions under which great numbers of pea-pickers were living in that district of Essex. In a report on the subject made by Mr. Hurst, sanitary inspector, to the committee, on July 13th, it was stated that many people were living under deplorable conditions. In one case five men were sleeping in a wooden shed which was occupied by a pig and a litter of young ones. It was decided to urge upon the farmers the necessity of providing better accommodation.

This is a report from the TIMES of July 14th. It always seems hard to believe that such a story can be told about modern conditions. We associated such stories instinctively with the time of Ivanhoe, when the swineherd was accustomed to lie with the animals under his care, but after all these centuries it is surely a reproach on our enterprise that we have still such wretched equipment for the working of our land, and it is still more a defect in our artistic and moral senses which permits us to tolerate the fact that men are living in conditions which are vile enough to distort the minds and souls to everything that is ugly. How can those people be healthy in any way so long as they are penned up in beastly surroundings? In spite of airships and aeroplanes, and other signs of achievement on land, sea, and air, our work is yet to be commenced in this moral and social sphere. Nothing will really count until we wipe out this cause of shame.

### The Sutherland Clearances again.

According to the DAILY MAIL of July 13th, the Duke of Sutherland in an interview at Calgary, Alberta, stated that he was completing plans for bringing hundreds of farmers from the Highlands of Scotland to settle in Alberta. "The Duke" says the STANDARD, of July 14th, "has been making a tour of Alberta, in which his interests are extensive, and has been greatly impressed by the fertility of the land and the immense opportunities of agricultural development." He declined to give details at present. The Duke of Newcastle has a similar scheme on hand. The land he has purchased is near Edmonton, a disstrict which is to be served by the New Grand Trunk Pacific Railway. The emigration machinery of the landowners is working pretty well at both ends. The farmers have been subjected to constant pressure at home, and now the landowners are seeking to allure them to the new lands which they have cornered in the Colonies. Every kind of advertisement is being used to people the wide territories in Canada and Australia, such as those held by the Hudson's Bay Company. The whole business smells too much of trapping, skinning, and the selling of hides and furs in the dearest market.

### The Duke and Emigration.

> No one could deny that this country was overpopulated and overcrowded. Anyone moving in agricultural districts was at once struck by the fact that there was not enough work to go round. This was the secret of the drift into towns . . . . . The difficulty that had to be faced was the emigration of the fittest.

These remarks were made by the Duke of Marlborough at a meeting of the executive of the Central Emigration Board on July 6th. We can deny, and we are quite prepared to do it, that this country is overpopulated or overcrowded. This country to a very large extent is a desolate

and scantily populated country. We have moved a great deal in agricultural districts, and have been struck by the fact that there was plenty of work but that it was not allowed to go round. The land offers an incalculable amount of work, but the land is all in the hands of the landowners, who withhold it from idle labour.

### The Duke and His Tenants.

Woburn Abbey, June 25th.

Dear Mr. Spear,—The good feeling which 719 tenants on the Tavistock estates express towards me has given me great pleasure. I have decided to sell the property in deference to the social and legislative tendencies of the day, but I have made the decision with real regret at the severance of old and kindly associations and at the inconvenience which the sale may inflict on existing tenants. I hope, however, many of the tenants may purchase their holdings, and that those who are unwilling to do so may not suffer from the change of ownership.—Truly yours, BEDFORD.

This letter from the Duke of Bedford is in reply to a petition signed by 719 tenants on his Tavistock estate in Devonshire. The petition requested him to reconsider his decision to sell the estate. The Duke's reference to the social and legislative tendencies of the day as the motive which induced him to sell is interesting. The movement for the Taxation of Land Values is certainly having the effect of breaking up large estates.

This is not enough. The feeling of the Tavistock farmers is justified. They know that they are comparatively well off under moderate rents, and they can have no assurance that they will be as well off as purchasers and owners of their farms. These farmers at least do not want ownership; they only wish the use of land on fair terms, and this is what the Taxation of Land Values must give them.

### "We Socialists."

Perhaps I may say in passing that if we as Socialists had complete control of the matter of formulating the legislation submitted to this House, that we should endeavour to secure revenue not by increment upon land or taxing land values or monopoly value of licensed premises, but in a much more effective way, and in a way that would not inflict as much hardship upon the individual as is attempted by means of taxation. I would give the present landowners every penny of the present value of their land. The State would then resume the ownership, and you would have settled for all time the question of future increment. It would all accrue to the community, not 20 per cent. of it, but 100 per cent. of it.

The above statement is from a speech by Mr. Philip Snowden in the House of Commons on the Budget Resolutions on 4th July. It is quite the high-water mark of Mr. Snowden's knowledge of the question, and of the way he has treated it since his advent in the political arena. Criticism is unnecessary; for there are men and women by the thousand in the Socialist movement who will as heartily repudiate such nonsense as we do. The merest tyro in the democratic movement would blush to be found exhibiting such ignorance in the face of so much common enlightenment on the land question and the Radical method of solving it. Mr. Snowden has surely by this time qualified for membership in Mr. Pretyman's Land Union.

### Who Pays?

Anything I might say on the topic of your resolution at the present moment would be apt to be misconstrued. I shall have to introduce another Budget in a few weeks, and a friendly letter might be interpreted to mean that I intend taking duties off one or other of the commodities mentioned. You know my sympathies, but I have also to take into account financial exigencies, and you cannot have huge navies as well as social reform without contributions from all classes.

This is Mr. Lloyd George's reply to a request by the Caterers' Association for the repeal of taxes on sugar and tea.

We have heard before from Liberal statesmen this "more in sorrow than in anger" claim that "all classes" should make contributions to the upkeep of "huge navies," and the shop window goods labelled "Social Reform." But we must point out once more that all classes do now contribute to a fund, ever growing with their growth, and consequent greater contributions to it, namely, the value of the land. All classes contribute to this fund from the cradle to the grave, but the landlord class annex the contributions. The people may cry in their ignorance for huge navies—at times they may cry for the prosecution of bloody and costly wars—and the philanthropists may demand in the name of the suffering poor costly schemes for patching up the naked truth on the social problem; but in the new light that is now being shed on the land question it is clear that the people pay in land values far more than they receive from Parliament. This payment of land value is made to the wrong person. It should be made to the Chancellor of the Exchequer, instead of to the so-called owner of the land. No matter what the people demand, whether it is huge navies or huge drinks, they have a right to be put in possession of their own public earnings. Piracy is not justified because the victims do not possess all the virtues.

### Prosperity—For Whom?

The PALL MALL GAZETTE of July 6th published the following story from a Berlin correspondent:—

If the price of land may be taken to be any sign of the well-being or otherwise of a country, then the great rise in the price of landed estates in Prussia during recent years may be taken to signify that prosperity is abroad in the land. A remarkable case is just reported from Luckau, a small town in the Brandenburg Province. Twelve years ago the Odin property in the neighbourhood was sold for £13,500. Eighteen months ago the property was sold for £25,000, and recently it changed hands again for the third time, and at the price of £37,500. This rise of nearly a threefold increase in twelve years is a striking sign of Germany's rural prosperity, which is quite in keeping with its great commercial and industrial development ever since Prince Bismarck adopted Protection in 1880.

The note is entitled "Prosperity under Tariffs in Prussia," but it hardly needs to be pointed out how narrow is the PALL MALL'S conception of prosperity, when it merely concerns itself with recording the additional gains of the landowners. It may be, it is almost certain, that the working people in the district of Luckau are as poor as their ancestors were twelve years ago, while the landowners have received threefold increase.

### "Noxious Literature."

Speaking at the Public Morals Conference in London on July 15th, Mr. John Murray, the famous publisher, said he believed there were books published at the present day on religion, on social questions, on politics, possibly, but certainly on philosophy, which did more harm even than the immoral books, because they could be more openly talked about and people could read them without shame.

He believed the books of Henry George had done and were doing a great deal of harm. He would class them as noxious literature. Noxious to what? Henry George's books are doing a great deal of harm to landlordism. But what does landlordism bring? If bad trade, unemployment, and poverty are the fruits of sound philosophy and politics, we reckon that there is something gravely wrong with the world. Mr. Murray is speaking solely from the standpoint of the prosperous man of the world, but there are others, and millions of them.

### Ownership of Air and Water.

A conference has been held in Paris to consider how the ownership of land can be reconciled with the use of the air for purposes of travel. It is really a conference of monopolists who are seeking to control aerial navigation in their own interests. We hope that as freedom is extended by inventions the absurdity and expense of seeking to restrain this extension will add one more forcible argument in favour of abandoning the futile policy of tariffs and restrictions.

A Bill for the protection of water supplies is being considered by a Joint Committee of the Houses of Lords and Commons. On July 7th Mr. Balfour Browne, K.C., gave evidence before the Committee. He described the measure as a Landlords' Endowment Bill. Mr. Browne is not a wild Radical but a respectable Conservative and Tariff Reformer. His suggestion that the Government ought to consider the water resources of the country as a whole is a good one, but we cannot see how they will do this except by considering the land resources of the country as a whole. The truth is that there is something elusive and unsubstantial in the efforts to deal with the questions of air and water apart from the land question. The benefits that come from the use of water and the use of air all express themselves in the value of the land, and we shall secure justice in these matters, if we recognise and observe the proper and just way of using land.

### The Land.

Sir Horace Plunkett has published a book called THE RURAL LIFE PROBLEM OF THE UNITED STATES. The book has received an extraordinary amount of attention from the reviewers, and judging by the reviews it is calculated to do some good in this country. Mr. Christopher Turnor deals with it in the MORNING POST. He begins his review by saying that "long ago a Chinese philosopher uttered the profound thought: 'The well-being of a people is like a tree; agriculture is its root, manufacture and commerce are its branches and its life; if the root is injured the leaves fall, the branches break away, and the tree dies.'" The Chinese philsospher's thought might have been a little more profound, and included every kind of production from land as the root of the well-being of a people, but in any case it appears that rural depopulation prevails in America, and that the agricultural industry is in a bad way.

> The lesson for the politician, says Mr. Turnor, is that Tariff Reform alone is not the panacea for distressed agriculture and neglected land; if all the developments for which Sir Horace so eloquently pleads are necessary to safeguard and foster American agriculture, does it not clearly show that Tariff Reform of itself would be of little avail? America needs these developments and reforms and yet agriculture there enjoys the most complete protection, the protection of being beyond the reach of competition.

No paper advocates Tariff Reform more consistently than the MORNING POST, but here we have a confession that this policy has done absolutely nothing for agriculture in the United States. This is only one more proof that fiscal systems in themselves do not touch the root of the problem in the case of agriculture or any other industry. The problem is deeper than one of trade. It is the problem of land tenure and production. Towards the solution of this problem the valuation of land is the first step. We hope that the British farmers will hear more about this in a short time.

### The Failure of the Unemployed Workmen Act.

The members of the Central (Unemployed) Body for London met on July 15th at the Guildhall. Mr. F. Brinsley Harper moved that a Committee consisting of the chairmen of the several Committees should consider and report as to the desirability of the Unemployed Workmen Act, 1905, being continued after December 31st next, and, if so, whether any further powers should be asked to be conferred upon the Body. Mr. Brinsley Harper said he did not think that the Act brought into existence for the purpose of finding out some method of dealing with the question of unemployment in London had been satisfactory. It appeared to him that the Central Body had failed because it did not possess sufficient powers. Either the Body should be abolished or it should be put into possession of greater powers; if not it was simply a farce that the members should meet fortnight after fortnight with so little benefit to those who deserved it, and being at the same time unable to find any solution of the unemployed problem.

The motion was seconded and adopted.

We agree with Mr. Brinsley Harper that the Act has not been satisfactory as a means of finding out some method of dealing with the unemployed problem in London. He asks for greater powers. If, however, with the power granted by the Act and the expenditure of £18,666 a year the whole business is a hopeless failure, why give more power (which simply means spending power) to be wasted? The Act is a hopeless failure because, instead of striking at root causes, it seeks to counteract as far as possible effects as they are formed. This method of dealing with the problem could very well be compared to coping with a leaky water butt by catching as much of the water that leaks out as possible, and pouring it back into the butt. The only way to cope with the unemployment problem is to find out the cause and eradicate it. The cause is land monopoly. Men are denied opportunities of employing their labour because other men are able to withhold land from use and restrict production. The only remedy is to destroy land monopoly by the Taxation of Land Values.

### "Natural Causes."

> A man named William Freestone, of Stewart's Road, Battersea, in giving evidence at an inquest at Battersea yesterday on the body of his child, aged seven months, said that he had been out of employment for five months, and, although he had gone to look for work at 4.30 in the morning, he had been unable to obtain any. He was an ex-naval stoker, 26 years of age, and had an excellent character. He had been invalided from the Navy. He had put his name down on all the railway books, and at Labour Exchanges, but could not get work. He did not mind what he did so long as he could get something for his wife and child. The Coroner's officer said that when he visited the house there was no food and no money in the place. The furniture consisted of a bed, a chair, a table and box. There was no history of drink in the case, and the room was kept very clean. The Coroner said that he would give the family something out of the poor-box, and he hoped that if this case were made public the young father would get employment. A verdict of "Death from natural causes" was returned.

This report is from the TIMES of July 12th. A hard and painful case in itself, it is an index of many more.

## "OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## AN IDLE TIME IN POLITICS.

Men and movements in politics seem half asleep. Nothing stirs in legislation. Preparation for the future goes on in obscure places. The principles of last year's Budget have fallen out of political discussion, although its administration grows in the hands of the officials. By the withdrawal of this living and attractive issue from open debate everything has been relaxed. Old policies are revived, old attitudes are resumed. Men and things will never be quite the same after last year, but they will try to be. Ministers make casual and easy speeches which indicate the direction of their thoughts. Mr. Haldane spoke the other day at a Free Trade meeting. He admitted that Tariff Reform was popular. He discussed the reasons for this—the hope of gain by interested parties, the desire for a united Empire. He offered no alternative to satisfy the former craving; for the latter he suggested that "there was the great question of Imperial defence, which gave a common purpose and a common ground on which the Empire could weld itself together. There was also the matter of the extension of their educational system by the co-ordination of the Universities of the Empire. It was by these things that the unifying process could most surely go on, and while it was going on they could leave trade to take care of itself."

This conservative attitude with regard to trade, casually expressed here, is now inveterate and almost unbroken in the Liberal Party. The importance attached to Imperial defence and education indicates the effort and tendency to deal with superficial things. However we interpret Mr. Haldane's speech, it is still clear that there are few Liberals who regard the problem of trade as one which demands serious and radical treatment of a new kind. Taking things as they are in Great Britain and her Colonies, "leaving trade to take care of itself" means leaving trade at the mercy and disposal of landowners, who have been given every cue and motive to subvert it. It is true that protective countries lessen the volume of their trade by the restrictive impositions on the process of exchange, but it is also true that "Free Trade" Britain diminishes the volume of her trade by the blighting restrictions which she allows to fall on production, from which all trade springs. No country suffers more in this respect. Production is in the hands of the landowners. The Dukes of Sutherland and Newcastle are in Canada, extending and perfecting there the system of landlordism which they have worked so fully in Britain. There is no security or prosperity for trade with this fatal activity.

Trade is inseparable from men and women engaged in work. A fisher gets a footing on a hard rock in the Hebrides, or in Sutherlandshire. He wins fifty barrels of fish to send to the Baltic ports. Something comes back in payment. A farmer gets land enough to raise some beef, mutton, wool and hides. He sends these to the cities, and gets something in return. That is trade. But the Duke of Sutherland, under the Government's sanction, comes along and plucks up this whole fruitful growth by the roots. The producers are evicted or squeezed out by rent. The land falls back to a wild state. In this matter no country's trade has been scourged and destroyed like that of Britain. In no country is landlordism more alert, more firm and vicious in its grip. Having been perfected at home, it is transmitted strong and full-grown to the Colonies. Even where land is so abundant, and where industry should be so free it is overtaken and held up by landlordism. There is no rest for the sole of the producer's or trader's feet. He is driven from the land of the Dukes in Scotland, England and Ireland, and is set down by the Canadian trains on the land of the same Dukes in Canada.

This is the only question which will bind the Empire together in substantial unity. How are the different parts to defend them elves against this land system, this common malignant enemy, which is incessant in its attacks on the interests of the Empire, on the lives of nations and individuals? No question appeals to the hard pressed producers and traders at home more than this, none appeals more to the fugitive settlers in the Colonies. What a misplaced and irrelevant zeal is that which assumes the existence of enemies where there may be none, and ignores their presence where they are! If we are infatuated enough not to regard the things which concern us most, and to work ourselves up to a quarrel disastrous to everyone, we shall have a war. It is all doubtful and all foolish, but we are asked to talk about Imperial defence and unite ourselves to bring about this savage, unsatisfying result.

Nor is the extension of education calculated to bring salvation of unity. We have well-educated men at home and in the Colonies, and here there has been a huge Imperial waste. Thousands of men have been turned out of our schools and colleges into the jaws of a merciless land system which denies them the right and scope to apply their knowledge and skill. If they stay at home, they deteriorate in unemployment; if they go abroad, they live under rude and isolated conditions in which their educational equipment is largely useless.

Mr. Lloyd George has also been indulging in this casual and easy way of speech. It was a little thing, but it shows how far we are at the mercy of loose and floating theories about the cause of certain social evils. Speaking at a dinner to a philanthropic friend, who had provided his native village with an institute furnished with things to attract and interest the young, Mr. Lloyd George said that "if the man who started in a village and afterwards attained riches, did for

his village what the guest of that evening had done, there would be no need to talk so much about policies for taking the people back to the land." The misconception here is serious. We have all kinds of philanthropy at work in this country, but, although it may seem strange to benevolent people, men are going out from the midst of these attractions to outlandish backwoods, two or three days' journey from any institute or library. They have gone from this country to the number of three hundred thousand in the first six months of this year. Thousands of them have gone knowing that they will have to face hardship, to spend lonely days and more lonely nights, separate from friends whom they love passionately. They are going for land, for the freedom which land alone gives. This fundamental and essential form of freedom is becoming more and more rare in Britain.

Give us this indispensable freedom. We shall win every thing else that is necessary. We shall defend our Empire by making ourselves the indispensable friends of our neighbours; we shall educate ourselves in far better ways than we dream of at present, co-operating not only with our Colonies but with more varied nationalities; we shall build ourselves institutes and take pleasure in them. Our politicians are too apt to set about building from the roof downwards. It cannot be done. It is a ludicrous and foolish business. About the manner of building up a sound and enduring state there was never more absurd or superficial proposals made than these we have discussed. The valuation of land is the first step towards raising a new social and national structure. Let our statesmen attend to this policy, let them consider what it means with reference to trade and production, with reference to the lives of the people, for whom once more it will open the way to the use of land. For those who are not statesmen or politicians, it is possible to assist in discouraging such misleading talk. No work is more called for by considerations of business, of national prosperity, or of compassion for human suffering. While our valuation is proceeding, while our Ministers are making loose speeches, business is being disorganised, human hearts are being torn by the cruel and inexorable operation of landlordism. Every conceivable motive urges us to press immediately towards this one object of breaking the power of land monopoly utterly. To raise as prominently as possible the subject of valuation, to press insistently for its accomplishment, for the early rating and taxation of land values, to possess once again the minds of the people with this great message of hope and salvation—this is work in which everyone can help.

J. O.

## DENMARK.

### THE PEOPLE AND THE MOVEMENT.

To approaching visitors a country begins to show itself on the roads that lead to it. Its inhabitants come and go on these roads, and from them strangers gain the first living impressions of the country itself. No improvement in the means of travel is likely to remove this pleasant feature. On the morning of June 10th, Joseph Fels, C. J. Cawood, and John Orr joined the train for Copenhagen at Hamburg. They found seats in a compartment the other occupants of which were a Finnish gentleman, a Danish gentleman, and two Danish ladies. They spoke about things in the belief that the other passengers did not understand English. They were soon undeceived. The ladies had spent many years in America, the gentlemen had often been in England. The Danes discussed politics freely—their own and those of the world; the Finn became silent as soon as the conversation touched the politics of Finland. There was the difference between the people who had gained freedom and the people who had lost freedom. The Danes had heard of Henry George, had read some of his works. Before the train had left German territory and boarded the ferry-boat which carries it across the sound or belt which separates Germany from Denmark, the visitors from England had learned much about the modern history and character of the Danish people.

The sea journey from Warnemünde to Gjedser takes two hours. Denmark is largely a land of low-lying islands. Outside of Jutland its beauties are the beauties of woods and gently rolling country frequently broken up by water. At Copenhagen there were five members of the Henry George League to meet their guests—Miss Wennerberg, Mr. Jakob Lange, Mr. S. Berthelsen, Dr. Villads Christensen and Mr. Folke-Rasmussen. The first three had come long distances. The welcome was cordial, and from the first there was not a moment's stiffness. Both parties had too much to say and hear to allow any frigidity to interrupt the exchange of views and feelings. All fell at once to a discussion of the programme for the visit, and of the position of the Single Tax movement in Denmark. Those of the Danish friends who could wait stayed at the hotel to a late hour.

Before describing the general conditions in Denmark or the incidents of the visit, some account may be given of the origin and progress of the movement for the Taxation of Land Values in Denmark. For both tasks our knowledge is inadequate, and if we err on any point we shall ask our friends to pardon us, and those of them who are better informed to correct us.

Jakob E. Lange, now lecturer on Botany at the Agricultural School, Dalum, was studying botany and gardening at Kew, England, in 1884. He read a newspaper report of Henry George's speech in St. James' Hall, on January 9th of that year. He was so much interested in the speech that he followed George to Scotland, where the latter had gone in the course of his campaign, and overtook him in Galashiels. He heard George speak there and at Newcastle, and had some conversation with him. Returning to Denmark shortly after this, he translated "Progress and Poverty" into Danish, and had it published. The circulation of the book has been wide. "The Condition of Labour" has also been translated. With all the enthusiasm which is so common a mark of Single Taxers in different countries, Mr. Lange lectured and wrote on the subject. Dalum is a few miles from Odense, Hans Andersen's native town, near the centre of Denmark, and in the midst of an almost purely agricultural district. Mr. Lange's work, therefore, was very largely carried on among the students of the high schools and the rural population in general. Fighting single-handed for a long time, the results of the work were often discouraging, but the progress now achieved is a reward for those early struggles.

Among those who accepted the views thus taught was Mr. S. Berthelsen, solicitor, Höng, a little place on the west side of Zeeland, the large island on which Copenhagen is situated. This again is the centre of a farming district. Mr. Berthelsen entered into the campaign with the remarkable energy which he still displays. In connection with the movement, he started the magazine RET (JUSTICE), of which there are 4,000 copies published each month. The magazine circulates chiefly among the Husmaend, or small farmers. Indeed, the movement in Denmark has taken a direction opposite to that which it has followed in Britain, where the towns have been most favourable. The Taxation of Land Values is advocated very widely among the small farmers as a substitute for their present systems of ownership and taxation. It is received with extraordinary intelligence and favour. This work is very largely due to Mr. Berthelsen.

On Sunday, June 12th, there was a meeting of Husmaend at Odense. The meeting was held at one of the numerous agricultural schools, about two miles from the town. Diagrams published by the Henry George League were hung up in the school. The meeting-place was a little wood adjoining the buildings, in which an open circular space is left. There was a platform for the speakers at one side, and a few chairs or rude forms among the trees. The main part of the audience, between 400 and 500, stood in the open space. The principal of the school presided, and speeches were delivered by Mr. Berthelsen, Mr. Fels, and a large number of leading speakers among the small farmers. The meeting lasted for three and a half hours. The speeches were followed with interest and frequently applauded. Towards the close, a young Social-Democrat mounted the platform, and in a short speech protested against criticism of his doctrines by some of the speakers. He was heard with courtesy, although the audience was plainly out of sympathy with his views.

The movement in the towns showed itself at a meeting in Copenhagen on June 14th. This meeting was hastily convened. It reminded one of the English League meeting in Essex Hall, or of a Scottish League meeting in Glasgow. Mr. Folke-Rasmussen, president of the Henry George League, was in the chair. The three visitors from England gave an account of the work in America and Britain, their speeches being interpreted by Mr. Anders Vedel, of Roskilde High School, although a large number of the audience followed the speeches in English. At a dinner on the following evening there were interesting speeches from Dr. Munck, Minister of the Interior in the Radical Government which has since resigned, from Mrs. Björner, and Miss Regine Petersen, a lady doctor.

On the personal side the Danish Single Tax movement is peculiarly strong and attractive. In Copenhagen there is a band of leaders who devote themselves enthusiastically to the work. Among these are Mr. and Mrs. Folke-Rasmussen, Dr. Villads Christensen, Chief of the Record Office, Mr. and Mrs. Björner, Mr. T. Larsen, Dr. Severin Christensen, Dr. C. N. Starcke, Mr. and Mrs. Elbaek, Miss Pedersen, Mrs. and Miss Haar, Miss Regine Petersen. Others are found in different parts of the country, Mr. Berthelsen and Mr. H. P. P. Hansen in the Slagelse district, Mr. Lange and Miss Lohse at Odense, Mr. Vedel at Roskilde, while among the Husmaend there are numerous speakers, such as Mr. P. Larsen and Mr. Ellekaer, who addressed several hundred meetings during the past year.

Although unable, through permanent illness, to take an active personal part in the movement, one of its strongest supporters is Miss Brun. Besides contributing periodically to the work, Miss Brun last year endowed the movement by a gift of 15,000 kroner (or £840), the interest on which is to be used for its extension. In the letter accompanying this donation, she revealed her views and spirit. "Since," she said, "the larger part of my fortune is derived from 'unearned increment,' the increased land value due to the opening of a railway station which the State has placed on the land which I inherited, and since the State seems unable to take care of itself, to keep or take what is its own, it seems just that I should place in charge of those who would help along better conditions the money which I hold in trust, and which I cannot rightly consider mine, although no one can claim a right to it when the State will not." Living simply and quietly on the island of Fuen, near the shores of one of the belts which so often cut up the land of Denmark, Miss Brun, with her friend Miss Ida Wennerberg, follows with keen interest the progress of the movement in Denmark and other parts of the world.

In the hands of people inspired by such ideas and principles, the future of the Danish movement is very promising. Hitherto progress has been made in the country rather than in the towns. The town problems have been largely left to the Socialists. That will shortly be changed. In addition to his subscription of £220, which is doubled in Denmark, Mr. Fels has offered £500 annually to develop a new campaign in the towns, and to circulate literature more widely throughout the country. Mr. and Mrs. Björner have been appointed joint secretaries of the organisation to carry out this work, and before many months pass we shall hear of substantial progress. The Henry George League has published a large number of books and pamphlets. In Parliament not much has been done. The late Radical Government provided for an experimental valuation of land to be made in a few districts of the country. The Danish Single Taxers have not yet acquired the confident facility of the British in drafting bills and resolutions for the benefit of the Government, and in telling them what their business and duties are. We regard this as one of the supreme virtues of the British agitator. When he has a good cause, he frankly yet courteously treats even the highest Ministers in accordance with the literal meaning of their title, as servants of this cause. The Danes have all the moral enthusiasm and courage from which this virtue springs.

## THE STATE OF DENMARK.

The population of Denmark is about 2,500,000. The area of the country is 9,393,945 acres, or a little less than one-half of Scotland. Copenhagen is the only large town, having a population of 500,000. The country is flat except in the north corner of Jutland. Horatio was looking towards Sweden, and even then he had just seen the ghost of Hamlet's father, when he exclaimed :

> But look ! the morn, in russet mantle clad,
> Walks o'er the dew of yon high eastern hill.

Much of the land has been reclaimed from the water. Most of the soil is light and requires constant feeding for the production of good crops. The Danes use more labour on their land than the British, but the proportion of capital to their labour is not as great as ours. A large part of the land is farmed by small peasant proprietors. The Husmand is a man who holds land up to six acres, the Gaardmand or farmer up to a hundred acres, and the Proprietor six hundred acres. The land of the Husmaend is worked well, but in a great many cases, just as with small farmers in Britain, it is not in sufficiently rich condition to bear crops of the average weight. Their capital is insufficient, the interest on their mortgages being a heavy drain. They are extremely frugal and painstaking. Their custom of tethering their horses, cattle and even sheep in the fields seems laborious to a Briton. But thrift is a prominent mark of the people. In Copenhagen they are only rebuilding to-day the spire of a church which was shot away by Nelson more than a hundred years ago, and they have hardly commenced to rebuild a royal palace burned down over twenty years ago.

Here is a race of people who have made themselves efficient. Strong, hardy, and endowed with a spirit of enterprise, they have won political freedom, they have educated themselves to a high degree in practical matters and in the more generous and idealistic branches. They have high schools for young men, and for young women, in which a general education of a high standard is given. The students, from 18 to 35 years of age, stay in these schools for three months, attend lectures, take part in games and gymnastics, and then return to their work at home. The High School at Roskilde, under the control of Mr. Thos. Bredsdorff, seemed an ideal institution for this purpose. The agricultural schools give technical instruction to the young farmers. There are agricultural museums and experimental farms. There is the most perfect co-operative system for the purchase of things necessary to work the land and for the marketing of produce. Taken as a whole the Danes have probably made themselves the most capable agricultural producers in the world.

In spite of these advantages, the Husmaend feel themselves fettered and handicapped by the land system which has been so much praised. They are striving hard to abolish it, a large number of them demanding the taxation of land values. Mrs. Björner has sent us a good explanation of this. "You ask," she says, "why the Husmaend favour the Single Tax. The reason is this. We have now a property tax by which the land is valued and taxed at the amount it yields. That means that the Husmaend's land is worth nine times as much as large estates and five times as much as farmers' land of the same quality. It is very plain to the Husmand that in taxing his land at this rate his work, the intense labour which makes every inch of his land yield its utmost, is being taxed. That is reason enough for seeing that the present state of things is very unjust, and as his work and whole manner of living makes him rather individualistic, the Socialist idea of improving conditions does not appeal to him, while he quite naturally likes the idea of paying revenue to the State according to the benefit he receives from it, and of keeping the fruits of his own labour. He is prepared to understand the profit to him of exempting labour and improvements from taxes, besides freeing him from all indirect taxation by putting a Single Tax on all land according to its unimproved value, making the land of large estates, of farmers and Husmaend worth the same.

"The State loans to Husmaend have proved to them that any measure of this kind only tends to make land dearer. The over-price they have to pay for obtaining land exactly covers the amount expended by the State to help them, and this they fully

realise, as none of the State-Husmaend have been able to pay off their homes. They have nearly all failed—lost their own savings."

The Danish land and banking systems have induced in the people a sort of fatal proneness towards mortgaging themselves. About the year 1900 the mortgages held by the banks amounted to £46,121,780. The banks are very largely in the hands of the Germans. This means a heavy charge on the small farmers and other industrious classes. The pressure or squeeze is very severe. The people emigrate readily in search of more freedom and scope. Conditions are producing abundant unrest and discontent, and it is with this material that the Single Taxers are working. Speaking of their work, Mrs. Björner says: "Natural causes made the iron hot and human effort has been pounding it into shape." The natural causes are the vicious systems of taxation and land tenure, and the human effort is the activity of the Henry George League.

J. O.

## THE DANISH LAND SONG.

Fatherland, the people's own,
Hills and dales, by fjord and brooklet,
Nest of swans and isles of woodland,
Meadows green with flowers strewn,
With the history of ages in thy lovely name unfurl'd
Home—to us the dearest place in all the world.

People's land! the times unjust
Closed thy fields to those who own them,
Those who work, who till and love them,
Those who serve their country best,
All in bondage to the mighty, threatened poor, in dreary dread,
Are thy children, slaving for their daily bread.

People's land! 'tis thine and mine;
Let us wield our rightful power;
Give the labour back its dower;
Give the land thy work and mine;
Put a tax on those who hold it, so the riches of the earth,
Shall be given to those who'll work and draw them forth.

People's land! the land of homes,
Let their rights be given duly,
So thy youths and maids may truly
Build on thee their hearths and homes,
There to breed new generations in the spirit of the free,
Listen to the noble thoughts invading thee.

People's land! the home of right,
May each reap as he hath sown,
Each be paid as he deserveth,
Ended each oppressor's might,
Those who suffer undeserved and are helpless on the land,
In the people's name and thine, they shall not want.

People's land! our freedom's own,
Thousands of the homes thou fostered
Will send forth, when they are mustered,
Men and women straightly grown,
Song on lips and happy hearted, given their birthright by the past,
They will meet and rule the future for the best.

People's land! our people's home,
On the rock of right, and freedom,
We will build thee 'mongst the nations,
In the time that is to come,
Peace and happiness secure thee, so thy flag may be unfurled,
Honoured, o'er thy homes and ships in all the world.

(From the Danish).

On the Continent the fabric of rural society is undergoing the same process of disintegration which England first underwent at the close of the 15th century, and our agricultural problem is beginning to arise there.—Arthur H. Johnson in THE DISAPPEARANCE OF THE SMALL LANDOWNER.

## HERE AND THERE.

The Budget for the current year has been introduced. It continues unchanged the taxes under last year's Budget.

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The STANDARD of July 25th says Mr. W. H. Long has bought the Innsworth House Estate, Gloucestershire. Can this be our Mr. Walter H. Long of the Budget Protest League?

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The headmaster of Eton, chairman of the Committee of the Public Schools Emigration League, acknowledges receipt of £150 from Lord Strathcona and £26 5s. from the Fishmongers' Company towards the funds of the League.

* * *

In the Campine region of Lower Belgium there is a coalfield which, according to experts, contains eight thousand million tons of coal. The whole district suffered from want of drinking water. An immense underground reservoir has now been discovered which will provide water for a large mining population.

* * *

Nearly one voter in every twelve is in favour of confiscation of property. Are you doing anything to check this growth of Socialism? The Anti-Socialist Union is in need of funds and your assistance is earnestly invited.—All subscriptions. . . . STANDARD, July 8th, 1910.

* * *

If every Britisher knew more of the Empire of which he forms a part it would be better for the Britisher and for the Empire. A journal published entirely in the interests of those who claim their share in the British Empire, THE STANDARD OF EMPIRE is as interesting and instructive as it is unique.—THE STANDARD.

* * *

In the month of June, 51,367 passengers left the United Kingdom for places outside of Europe as against 37,001 for the same month for last year. For the six months ending 30th June 301,057 left the United Kingdom as against 215,366 for the same period of last year.

* * *

A correspondent, Mr. A. C. Nichols, Euroa, Victoria, Australia, writes:—"I have just finished reading 'A Further Plea of Urgency' addressed to the Government, a copy of which has been kindly sent to me. It is another admirable item in the splendid work being done for the relief of industry by the United Committee."

* * *

Those who witnessed the spirit in which the Budget was welcomed in the North—the readiness to tax the classes who were fortunate, the earnestness with which the cry was put out "Give us the land"—would realise what was the spirit to which Mr. Lloyd George was appealing.—H. J. MACKINDER, M.P., at a meeting of Liberal Union Club.

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The correspondence of the Land Union shows conclusively that the business side of the land industry will receive a blow from which it will never recover unless it rouses itself to resist the taxes as they at present exist. The industry has been dislocated by the Budget. Sales are being delayed everywhere.—STANDARD, p. 4, July 23rd.

* * *

From the activity displayed in the estate market just now, it would appear as if parties are hurrying matters in order to derive the benefit of the improvement now apparent. This activity is not only noticeable in the increase of investments listed for sale, but in the many private treaty sales effected in the offices.—STANDARD, p. 5, July 23rd.

* *

The Duke of Bedford says that he has decided to sell his Tavistock estate "in deference to the social and legislative tendencies of the day." We cannot doubt that as time goes on the same sentiment will weigh with other great landowners, and the ultimate consequence can only be that we shall find ourselves with a comparatively landless aristocracy. That is always a social and economic disaster.—ESTATES GAZETTE.

* * *

Socialists must be puzzled by the actions of their leaders. Mr. Hyndman, in a long letter to the MORNING POST, declares that conscription and preparation for war are the most pressing questions for Britain. Mr. Blatchford and the CLARION writers have all gone the same way. Their motto now is "Conscription, and down with Free Trade!" Mr. R. B. Suthers says that Free Trade is anti-national, anti-patriotic and anti-socialist.

Old Lady (turning to neighbour, during last Act of tragedy) "Eh, Mister, but them 'Amlets 'ad a deal o' trouble in their family!"—PUNCH.

Visitor (looking at field covered with mole-hills): "What are all those mounds?"
Shropshire Native: "Oompty toomps."
Visitor: "But what are umpty tumps?"
Native: "Toomps what t' oompty makes."
Visitor: "But what is the umpty?"
Native: "What makes the toomps, you fool!"—PUNCH.

* * *

The French colony in London has been disturbed by a new French tax. In the last Budget the French Minister of Finance inserted a clause to the effect that all Frenchmen living abroad must register themselves at their Consulate every five years, and pay a sum of five francs at the same time for the benefit of the French Treasury. The members of the French colony are divided on the subject: patriotic members thinking that they ought to pay gladly, sensible members asking what they are to pay for.

* * *

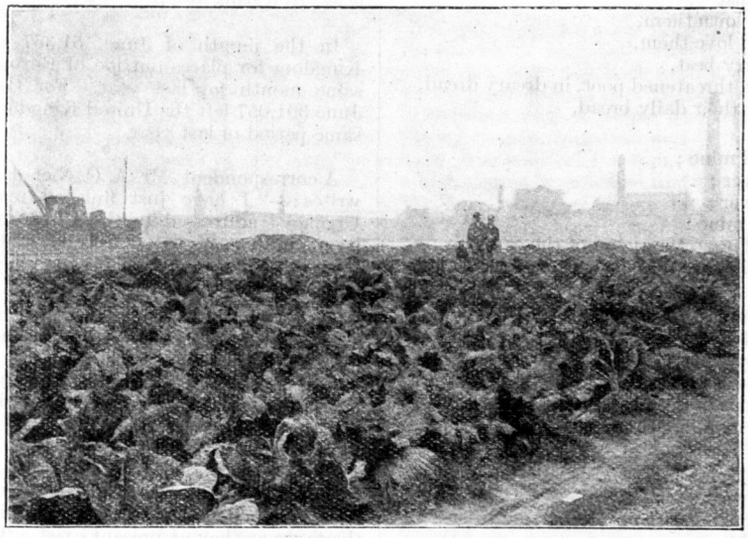
Speaking in London County Council against the proposal to feed school children during the holidays, Mr. Harold Cox said "he had no wish to make poverty attractive; he wanted to get rid of it." We should never think that Mr. Cox has any desire to get rid of poverty, if we were to judge by his political activity. We know that he is deeply concerned about the rights of property and the dangers of Socialism, but we never yet heard him suggest or support any proposal for the removal of poverty.

* * *

To owners and lessees of deer forests, grouse moors, and other sporting lands in Scotland, and to any person who may be in sympathy with the movement from a political standpoint. Your kind assistance is solicited to have copies of "A Vindication of the Deer Forests and Grouse Moors of Scotland" (in Gaelic and English) and other kindred literature distributed free of charge among the electors whose misfortune it is to have been hood-winked by certain of the Northern M.P.'s, who say "that these lands now devoted to sport in Scotland could be better utilized if turned into small holdings." Two thousand copies of the pamphlet have already been distributed and 300 of the principal sportsmen have willingly given their assistance. Appeals come to hand for further copies, and if this work is to be carried on further financial support is necessary. Subscriptions and donations sent to the subscriber. . . .—THE TIMES, July 5th, 1910.

## VACANT LAND CULTIVATION.

The annual meeting of the Vacant Land Cultivation Society was held in the Guildhall, London, on July 13th. Mr. R. Winfrey, M.P., presided, and Mr. Joseph Fels, Hon. Secretary of the society, submitted the report. There was a fine display of vegetables on the table in the centre of the hall. The bright colours of the carrots, turnips, peas, beans and other vegetables whose names we forget, were very pleasant in the dim, soft light of the old council chamber. Over 400 men have now acquired plots of land, and have succeeded in turning what were waste, derelict areas into attractive gardens. They have had the use of a little more than 50 acres. As far as the experiment goes, it is satisfactory. It has illustrated two things. The readiness with which men return to the cultivation of the land, even under the most difficult and unpromising conditions; and again the insuperable difficulty of obtaining land. There are said to be some 10,000 acres of vacant land in London, but for these purposes only 50 acres have been secured. This experience is exactly the same as with the Small Holdings Act. A few generous landowners have given small patches of ground, but the main body have been unmoved. Everything would be reversed, all stiffness and difficulty would disappear, if the tenure and taxation were reversed. Whether it was in London or outside, the policy which would oblige the landowners to offer their land would change everything, and the connection between men and the land would be so rapidly and widely established that the problem would be the one of obtaining labour.



**VACANT LAND UNDER CULTIVATION IN FULHAM.**
*River Thames in Background.*

## PUBLIC AND PRIVATE INTERESTS.

### Rates and Business.

The large drapery establishment of Messrs. Crisp and Co., Ltd., Holloway, closed its doors on July 2nd. About 200 employees were paid off. The rates paid on the establishment amounted to £2,500 per annum.

### Ground Rent in Cheapside.

The site of No. 7, Cheapside, was offered on a building lease of 90 years at Tokenhouse Yard on July 4th. It was let at £350 per annum, or 14s. 6d. per square foot, or at the rate of £31,581 per acre. It was let subject to a minimum expenditure of £1,700 in rebuilding the premises.

### Land Purchase in Highlands.

In the House of Commons on July 12th, in reply to a question by Mr. Ramsay Macdonald, Mr. Hobhouse stated that the Commissioners of Woods had recently purchased an estate in Scotscalder, Caithness, containing about 13,600 acres, for £16,500. Portions of it appear to be suitable for converting into small-holdings.

### Glasgow's Tribute for Water.

A return has been published by the Corporation of Glasgow, prepared by the Town Clerk, showing in detail the amount of compensation paid in respect of the lands and wayleaves acquired by the Corporation for the construction of, or in connection with, the Loch Katrine, Gorbals and Loch Arklet Waterworks since 1855. The amount paid away in hard cash is £199,634. Annual payments in respect of annuities and ground rents equal £10,902.

### Rates and the Budget.

At a recent meeting of the London County Council Mr. Stanley Holmes commented with pleasure and gratification upon the fact that a revenue "of a certain and increasing character" was coming to London from the taxation of land values. (Hear,

hear.) The amount was estimated at £200,000, which figure was endorsed by the Chairman of the Finance Committee and the leader of the Moderate Party (Mr. Hayes Fisher).

**Waylaying the Innocent.**

Another field of operation will be the acquisition of land in the town centres, and judicious employment of capital in this way should bring very large profits. Fortunes were created by the appreciation in the value of real estate where, for instance, San Francisco grew up with phenomenal rapidity, and, to mention a recent example, Dawson City sprang into being amazingly, and is now a large, busy town.—From prospectus of the British Columbia Mines, Land and General Finance Co., Ltd.

**Rates on Factories.**

Messrs. Brunner, Mond and Co., chemical manufacturers, appealed at the Knutsford Quarter Sessions on June 29 against the assessment of their various premises at Winnington, Barnton, Lostock, Middlewich, and Northwich, by the Northwich Union Assessment Committee. The premises were assessed at £29,958 until a reassessment was made. The valuation was then put to £66,658, but the Assessment Committee on an appeal reduced it to £50,000. The amount, the firm claimed, was still excessive.—ESTATES GAZETTE, July 2nd.

**High Rates in Norwich.**

Norwich Town Council has adopted estimates for the year which involve the making of a rate for 10s. 3d. in the pound. This is 4d. increase on the rate a year ago. Norwich has for some time had the distinction of being one of the most heavily rated towns in the kingdom: and this increase has produced what the Chairman of the Finance Committee called an alarming position. The reasons for the increased rate are said to be the various public movements carried out—the laying out of parks and gardens, the erection of palatial schools, the provision of public music, and the extension of the city boundaries. A member, in the course of the discussion on the estimates, said the one reason for the great expenditure was that the corporation did all its own work instead of putting it out to contract.—ESTATES GAZETTE, July 2nd.

**Land Valuation Expenses.**

A Parliamentary Paper just issued states that the preliminary work in connection with the general valuation of land under Part I. of the Finance (1909–10) Act, 1910, will be entrusted to the assessors of taxes, who have, in most cases, consented to undertake the duties. These duties will, in the main, consist of entering particulars extracted from the rate-books into valuation books and also on the forms of return, distributing the forms to owners of land and persons in receipt of rent in respect of land, and obtaining the completed returns. The estimated cost of £230,000 is arrived at as follows: Metropolis, 6d. per hereditament, £19,000; rest of England and Wales, 5d. per hereditament, £161,250; Scotland, 3d. per hereditament (maximum), £15,625; £195,875. Provision (amounting to £34,125) for an increase in the number of hereditaments since 1907–8, and for waste and vacant lands not included in the rate-books, brings the total estimated cost of the valuation to £230,000.

**Price of Railway Land.**

Some particulars are forthcoming touching the projected tube railway out Norwood way, which, it is to be feared, will come too late to save the Crystal Palace, though it may undoubtedly do much to assist in the development of the land that would be thrown into the market by the dissolution of that classic institution. The line is to run from Victoria to the Penge entrance to the Palace, instead of to Norwood as was originally arranged. It will be 6¾ miles long, with a branch of 1¼ miles to the Elephant and Castle. The stations from Penge will be Lordship Lane, Dulwich, East Dulwich, Denmark Hill and Camberwell, where the junction will be made to Walworth Road and the Elephant and Castle, the main line going to the Oval, Albert Embankment and Victoria. There is the further suggestion that the tube should be continued to Cricklewood, via Marble Arch. The land will cost about £35,000 per mile.—ESTATES GAZETTE, July 2nd.

**Land Values Too High.**

Mr. NOEL BUXTON in the House of Commons on July 18th asked the Parliamentary Secretary to the Board of Agriculture whether, in view of the difficulties experienced by applicants under the Small Holdings and Allotments Act, 1908, in obtaining land in the counties of Surrey and Kent, it was proposed to appoint a Special Commissioner for either or both of those counties; and, if not, what steps the Board was taking, or proposed to take, to surmount the difficulties referred to?

Sir E. STRACHEY: The Board do not think that any useful purpose would be served by the appointment of Special Commissioners in the counties named. The difficulties are largely due to the high value of land in these counties, which cannot be overcome by any action from the Board. I may add that about 1,500 acres have been acquired by Kent and 300 acres by Surrey, and compulsory orders have been made for the acquisition of a further 111 acres in the latter county.

**Spoliation and Confiscation.**

The Admiralty have found it necessary to connect a part of their land at Rosyth on the Firth of Forth with the North British Railway Company's line. For a small portion of land which is said to extend to less than an acre a claim was made for more than £1,000. As terms could not be adjusted the Admiralty put in force their compulsory power, and under the Defence Act of 1842 they required the compensation to be assessed by a jury, and the trial was fixed to take place at Dunfermline on the 15th inst. It appears that while under the Lands Clauses Act the option of having the compensation determined by a jury or by arbiters rests with the claimant, under the Defence Acts the procedure is reversed, and this option lies with the Crown. In this case those acting for the Admiralty elected to have a jury trial. The result has been that the claimant has accepted the Admiralty's tender, which is understood to have been considerably short of the sum claimed.—GLASGOW HERALD, July 7.

**Holding up a Town.**

Lord Monson is the owner of a large estate in Redhill which is being developed by the sale of plots for building purposes. A new road has been cut, in which several large houses have been erected. Before the Electric Lighting Committee of the Corporation could extend their cable along Carlton Road, where an application for the light had been received from the occupier of one of the houses, permission had to be obtained from Lord Monson.

Some correspondence followed, and the last letter received from Lord Monson's agents was submitted to the Reigate Town Council on June 27. It stated that they were instructed to say that Lord Monson was disposed to grant the necessary licence to the Corporation subject to certain conditions. Amongst the conditions were the following:—

"The Corporation to pay to his lordship the yearly rent of 10s. for every house for the time being connected with the cable, with a minimum rent of 10s., and also to pay all costs connected with the matter, including the necessary deed of licence. It is also stipulated that the cable shall be used for the supply of electricity only to houses on his lordship's estate."

The town clerk was instructed to inform the agents that the terms could not be entertained.—DAILY NEWS.

**Earl of Orford's Rent and Rate Charges.**

The half-yearly audits of the Earl of Orford's Wolterton, Weybourne and Burnham estates were held at Burnham and Walterton on July 6 and 7. Mr. Douglas Smith (the agent), assisted by Mr. E. H. Whitehead, collected the rents.

Mr. Douglas Smith intimated to the tenants that his lordship had in the bad times met the tenants very generously in the matter of reductions of rent, and that now it had been decided to ask the tenants to agree to a slight increase of rent. It was not proposed to ask for more than a slight increase, amounting to on an average 10 per cent. increase on the present rents.

In the majority of cases the tenants agreed to the proposals, leaving it to the landlord to meet them as he had in the past should there be any serious reduction in the present prices.

Mr. Douglas Smith also intimated to the tenants that after Michaelmas all the cottage tenants on the estate would be required to pay the rates in addition to their rents. Notices have been given to the cottagers to this effect, with a circular giving the reasons for this step.

It may be mentioned that the rents of these cottages are on an average £3 per annum.

It is hoped that the cottagers will take a more active interest in the management of local affairs owing to this step.—From the ESTATE GAZETTE, July 16th.

**Valuation Expenses.**

The recent supplementary estimate of £151,803 for the Land Valuation Office provides for some 100 permanent officials

at a total cost of £37,725. It is estimated that including clerks and other subordinates, over 600 of the appointments will be on the temporary staff, and their services will be required until the initial valuation is completed. None of those officials need expect to obtain a place on the permanent establishment.

The large sum of £42,500 is put down in the supplementary estimate for travelling and subsistence allowances for the valuers. The rates fixed are those authorised for members of the Civil Service and are as under:—Travelling, actual expenses (first-class railway fares); subsistence allowances, 15s. to 20s. per night, according to the rank of the valuer. The total number of officers who, it is estimated, would draw allowances is about 550, of whom 176 would be permanent officers. It is expected that by September 30 next the whole of the subordinate staff, consisting of 291 clerical and technical assistants, will have been appointed. Of this number 54 have already been appointed. For the use of the land valuers, Somerset House has compiled a little Blue-book, entitled GENERAL INSTRUCTIONS TO LAND VALUATION OFFICERS. It is, of course, of a confidential nature. Surveyors of taxes, notwithstanding the exceptional pressure of their own work at this time, are expected to give every assistance to the valuers in setting the machinery going and seeing that the proper forms—which will be issued for the most part at the end of this month—are supplied.—STANDARD, July 8, 1910.

### Value of West End Land.

A purchase price of £44,000 is one of magnitude to be proud of, and is rarely obtained in these days, yet this remarkable turnover and event of the first importance was achieved by Mr. J. H. Townsend Green (Messrs. Weatherall and Green) to-day, and caused quite a thrill of excitement among West End and wealthy investors, bringing to the Mart some of its pristine glory when capital was wont to assert itself. Everyone knows New Bond Street, and it is in this foremost fashionable shopping thoroughfare and in the finest position on the west side that the important block of property stands which Mr. Green so successfully dealt with, being 144, 145, and 146, New Bond Street, having an area of 5,000 ft. The premises are held on a City Corporation lease, perpetually renewable on payment of £126, and the whole now produces £1,177 per annum until 1912, when renewals to the present tenants or development of the site can be made. There is evidently no risk in this part of the West End, and the splendid possibilities of this extensive site, the like of which has seldom come into the market during recent years, are unquestionable. Mr. Green aptly pointed out that New Bond Street was the choicest street in the largest City of a vast Empire.

New buildings would, of course, bring a proportionately higher income, as the site lends itself to many building schemes. Biddings commenced at £25,000, and Mr. Green carried out a highly gratifying sale at £44,000, which will rank among the highest individual amounts this year, representing nearly £9 per foot super., or nearly £390,000 per acre.—ESTATES GAZETTE, July 2nd.

### Grabbing the Air.

Important discussions are taking place at the International conference in Paris upon the rules of the air. The greatest legal experts from all the countries of Europe are being heard upon the question: "Who owns the air?" One after another of the experts, says the DAILY MAIL, have held that there should be no proprietary right in the air. This view has met with some strong opposition, and the whole question is likely to be referred to a further international discussion.

How will a landowner, who has definitely been given proprietary rights in the air above his property, enforce his desire to keep aeroplanes from "trespassing?" This is a point that one expert has raised. Legal opinion settled the question by suggesting that the landowner would obtain injunctions against airmen who might be in the habit of trespassing, and would also be assisted by the fact that, by the time any trespass could possibly become a nuisance, all aircraft would be compelled to carry identification marks very prominently displayed. Upon this last point, indeed, the conference is practically unanimous. Serious attention is being paid by the conference to the question of aircraft and the Customs. It is practically certain that very definite "airways" between countries will be laid down. Every aircraft upon an international voyage will be compelled to approach frontiers at a certain spot, and descend for inspection by the Customs officials. The conference has also before it the question of fortifications and aerial spies.—ESTATES GAZETTE, July 2nd.

### Water Monopoly.

The Water Supply Protection Bill was considered on July 7th, by the Joint Committee of Lords and Commons, of which Lord MacDonnell is chairman. Mr. Balfour Browne, K.C., called by the Water Companies' Protection Association to give evidence as a person of much experience in connection with water undertakings, described the measure as a Landlords' Endowment Bill which would put public providers of water in a very serious predicament. It would take away rights which Parliament had already granted to the companies and would give them to landlords, who were already in an advantageous position. Clause 4 altered the law of compensation to the disadvantage of the companies. The chairman—But you admit the general principle that there should be compensation for injury to private property? The Witness—Yes, but it must be injury of an actionable kind. There is no legal right to underground water at present. The Chairman—Suppose that a property owner has had wells for many years, and that they are dried or diminished by the new wells of a water undertaker or an industrial enterprise. He might suffer great inconvenience and loss. Would it not be reasonable to compensate him? The Witness—I do not think so. The water undertaker or the manufacturer has, and should continue to have, a right to sink wells on his own land. The Chairman—But the newcomer has taken from the property owner something which he had enjoyed for a long time. The Witness—There is no property in underground water. The Chairman—Considering the establishment of great industries and waterworks in the last hundred years, has not a case arisen for altering the law? The Witness—I think not. Parliament and the Government ought to consider the water resources of the country as a whole, but this Bill is one-sided besides, which it will encourage landlords to sink wells for the purpose of dealing in water. Mr. Bryan, chief engineer to the Metropolitan Water Board, agreed with Mr. Balfour Browne's condemnation of the Bill, and added that a Royal Commission should be appointed to consider in the interests of the whole country the question of water supplies and their allocation. The Committee adjourned.

### Small Holdings.

The Allotments and Small Holdings Association issued the following summary of the official report with regard to the progress of allotments:—

From this report we gather that there are over 8,000 Allotment Authorities in England and Wales, and that 7,900 of them have sent in returns. At the end of 1909 these authorities held 26,764a. 3 r. 5 p. for allotment purposes (p. 130) which were tenanted by 90,550 persons, 21 Associations and 1 Committee. (p. 112.)

APPLICATIONS FOR ALLOTMENTS IN 1909.—16,996 for 6,048a. 3 r. 3 p. Of these applications 949 were made to Parish Councils for allotments between 1 acre and 5 acres in extent, and 52 applicants to the Town Councils, 13 to the Urban District Councils, and 45 to the Parish Councils required dwelling houses. (p. 113.)

LAND ACQUIRED IN 1909 FOR ALLOTMENTS.—Land purchased: 284 a. 2 r. 26 p. for £22,251 6s. 7d. Land Leased: 2,123 a. 0 r. 20 p. at a rental of £4,609 16s. 6d. (p. 113.)

APPLICANTS REMAINING UNSATISFIED BY THE END OF 1909.—11,627 and 9 Associations for 6,024 a. 1 r. 21 p. Out of these the greatest number of applicants, viz., 4,445 and 4 Associations, applying for the greatest quantity of land, viz., 4,150 a. 3 r. 15 p. sought the help of the Parish Councils. (p. 131.)

WELSH COUNTY BOROUGHS.—These County Boroughs had at the end of the year applications from 913 individuals and 1 Association for 191 a. 1 r. 19 p. to satisfy. (p. 157.)

UNSATISFIED DEMAND IN ENGLISH COUNTY BOROUGHS AT THE END OF 1909.—Bristol, with 625 applicants, Walsall with 127, Middlesbrough with 190, Manchester with 106, Northampton with 101, Newcastle-on-Tyne with 92 and 1 Association are easily first. (pp. 155 and 157.)

UNSATISFIED APPLICATIONS TO PARISH COUNCILS.—Taking one county alone—Derbyshire—we find that 166 applicants for over 27 acres were unsatisfied, and we most strongly wish to call attention to this, for we believe that many of these village allotments in the hands of suitable men will serve as stepping-stones to Small Holdings. (pp. 195 and 197.)

BACK TO THE LAND FROM CROWDED AREAS.—At the end of 1909 7,182 individual applications and 5 from Associations (p. 131) were, unsatisfied in the London County Council area and in the English and Welsh Town Council and Urban District Council Districts.

### Reaping What Others Sow.

"Every person who invests in well-selected real estate in a growing section of a prosperous community adopts the surest and safest method of becoming independent, for real estate is the basis of all real wealth."—EX-PRESIDENT ROOSEVELT.

"Land will not burn up, and cannot be stolen or carried away and it is always permanent and stable. It is the only real wealth bequeathed by the Creator of Heaven and earth. All other property has been created by man, and is temporary."—ANDREW CARNEGIE.

With these quotations the Land Co., 68, Cheapside, London, advertise the sale of land at the Garden Estate, Horley, Surrey. The following is a reprint of the card which they send out to likely purchasers.

## The Garden Estate, Horley, Surrey.

THE PLEASURE OF THE COMPANY OF

*M*.....

*of*.....

Is requested to attend Auction Sale on

WEDNESDAY, JULY 27th, 1910.

Train (L.B. & S.C. Rly.) leaves London Bridge (platform 3) 11.40. Victoria (platform 6) 11.50. East Croydon 12.15.
Where this Card will be exchanged for Railway Ticket by our representative at Platform Barrier.
*Subject to a charge of* 1/6 *for Luncheon.*

*ADULTS ONLY.*

Return Rail Tickets will be given out in Marquee immediately after Sale.

On the other side of the card the following advertisement appears :—

THE GARDEN ESTATE, HORLEY, SURREY.

Twenty-six miles from London, midway between and on the main line from London to Brighton. This estate, but two minutes from the railway station, occupies a most charming position in a select and high-class neighbourhood. Abutting on the main road, through which gas and water mains are laid, it is thoroughly ripe for the erection of residential properties. Near Golf Links, River, and Gatwick Racecourse. Good Shops, Post, Telegraph and Telephone Offices. It is unquestionably a most desirable and convenient neighbourhood for City men, embracing all that is essential for a country life yet within such easy touch with Town. Plots 25 by 140, from £30, payable £3 deposit and balance by 16 quarterly instalments, if desired.

### The South Yorkshire Coalfield.—Big Developments near Doncaster.

Some big mining developments are reported to be in progress in the neighbourhood of Doncaster, where no fewer than twelve new pits are in prospect, and the result may well be the sudden growth of the ancient racing town, with its population of some forty thousand, becoming, within the next decade or so, the centre of the South Yorkshire coal trade, with a population of anything up to a couple of hundred thousand inhabitants or more, a transformation, says the LEEDS MURCURY, that may cause country squires to cease to grumble at agricultural depression and marvel at suddenly finding themselves rich in mining royalties.

Not very many years ago it was suggested that the coalfields of England were rapidly becoming exhausted, and that in time to come resource would have to be had to substitutes for fuel purposes. At the very moment these pessimistic predictions were uttered 30,000,000,000 tons of coal lay far down in the bowels of the earth below the town of Doncaster, and stretching over a wide radius for many miles around and beyond it. Nobody apparently dreamed of such marvellous mineral wealth, but the secret came to be discovered, and as a natural corollary of this discovery has resulted in the remarkable industrial enterprise of which we purpose speaking in this article.

It is no exaggeration to say the eyes of the industrial world are upon Doncaster and district to-day, the town whose future is to be paradoxical as it may sound, so black and yet so golden ; the town which is just entering upon such an epoch-making era. No town has been better boomed of late. For weeks past it has scarcely been possible to pick up one's paper without finding a reference to some projected pit, or the formation of some company to acquire mineral rights and still further exploit the seemingly inexhaustible Barnsley coal seam. Aviation meetings are insignificant trifles, whether they take place or do not, compared with the news of a new pit, and there seems even a danger of the classic St. Leger being held in less reverence than hitherto under the spell of commercialism which is coming over the community.

Since the Doncaster boom set in there are three collieries now in full work and rapidly developing ; one where coal has just been reached ; three where sinking operations are being pushed on with all speed, whilst five pits are projected, making a total of twelve. When it is stated the capital required in the case of a new company is from £300,000 to £500,000, the immense amount of money involved may be imagined. Roughly speaking 4,000 men will ultimately be engaged at each colliery centre, so that an enormous leap in population is a certainty. Mr. W. H. Pickering, His Majesty's chief Mining Inspector of Yorkshire, and who has now in his charge the largest mining district in the country—predicts an increase of 40,000 pit employees in Yorkshire within the next ten years, principally in the neighbourhood of Doncaster. Forty thousand men means 130,000 people. The annual output to-day from the Yorkshire pits is about 36,000,000 tons of coal, and the number of workers employed 141,000, but when the new Doncaster and district comes into being the output will be enormously increased, and a reduction in the price of coal may be looked for.

It is scarcely necessary to refer to the Frickley, the Brodsworth, and the Bentley collieries, which between them are at present employing over 6,000 hands, a large percentage of whom reside in the Doncaster district. When fully developed quite another 3,000 men will find employment at the mines mentioned. It is in the pits which are now being sunk, and those which are projected, that the interest of the moment centres.

The collieries in course of sinking are four in number. Of these, two are in the immediate vicinity of Doncaster—the Yorkshire Main, at Edlington, and the Bulcroft Main, at Carcroft, each being within three or four miles of the centre of the borough. The other two are the Maltby Main and the fine pit which Messrs. Pease and Partners are opening up at Thorne. The Maltby Main Colliery is fresh in the public mind, as it is but a few weeks ago since the famous Barnsley seam was tapped by the sinkers at a depth of 820 yards, when a coal seam 8½ feet thick was discovered. This pit will be worked by the Maltby Main Colliery Company, a subsidiary branch of the Sheepbridge Coal and Iron Company. It is situated in the midst of the beautiful Maltby Woods, in the Rotherham district, and when in full swing will find employment for 3,000 colliers, and will be the centre of a flourishing new model village. Several other pits are in the prospective, one of which will be on the estate of Lord Fitzwilliam, and will adjoin the Doncaster racecourse. The Corporation have agreed to sell their mineral rights under the Town Moor to his Lordship for £25 per foot thickness of coal per acre. The value of the coal under the Doncaster Town Moor is believed to be £450,000, or thereabouts, a very useful contribution to the excehquer of what is already at the present time one of the richest Corporations in the country. The profit which the municipality made out of the Doncaster racecourse last year was £16,202 ; it certainly now looks as if the Corporation will make much bigger money underground than above it. They have made one important stipulation with Earl Fitzwilliam. He is absolutely debarred from taking any coal from beneath the racecouse, the barred area being one of about 160 acres. The mere thought of any subsidence on the classic St. Leger Course makes the Corporation squirm.—From ESTATES GAZETTE, July 16th.

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In three weeks after this Courtenay Court came to the hammer—need I say that the wood and water of the estate had previously been painted in language as flowing as the one and as exuberant as the foliage of the other ? Mr. Robins made his bow, and up went Courtenay Court, Manor and Lordship, in a single lot.

There were present besides farmers, some forty country gentlemen. Land was in vogue. I don't wonder at it.

Certainly a landed estate is "an animal with its mouth always open." But compare the physical perception and enjoyment of landed wealth with that of Consols and securities. Can I get me rosy cheeks, health, and good-humour, riding up and down my Peruvian bonds ? Can I go out shooting upon my parchment, or in summer sit under shadow of my mortgage deed, and bob for commas and troll for semi-colons in my river of ink that meanders through my meadows of sheep-skin ?

Wherefore I really think that land will always tempt the knowing ones until some vital change shall take place in Society.

CHARLES READE, 1854.

# POLITICAL AND ECONOMIC DISCUSSIONS.

## WORK OF SURVEYORS UNDER THE FINANCE ACT.

Mr. J. Dawbarn Young attended a special meeting of the Hampshire, Wiltshire, and Dorsetshire Branch of the Auctioneers' Institute, held at Southampton on July 7th, and explained the provisions of the Finance Act. The president, Mr. H. Senior, mentioned that the ordinary summer meeting had been abandoned because it was felt that the members would be so busy in studying the Finance Act that they would not be able to afford a day for pleasure (laughter).

Mr. Dawbarn Young dealt with his intricate subject in an able manner. He remarked that they had heard a great deal about the difficulties and the complexities of the Finance Act, and there was no doubt that to a layman those difficulties were real enough, but to the surveyor they were not, in his opinion, so great as had been imagined. He would go a step further, and say that the main principle of the Act was quite simple in itself. He was not going to say that the Act was without complexities and difficulties—it bristled with them. Seeing that the mineral values did not affect this part of the country he refrained from dealing with that subject, and devoted his attention to the increment duty, the reversion duty, and the undeveloped land-tax. He said the main principle of the Act was to get the increment on the land itself, and they must get the fee-simple value. He explained how the increment value would be arrived at, and said the "occasions" for valuation would occur on the transfer of land, on the leasing of land if the lease extended over 14 years, and on the death of the owner. In the case of corporate or non-corporate bodies, the "occasion" would occur every 15 years. An owner of an estate might say that his property had very much improved in value because he had acquired adjoining land, and laid it out as a golf course. If such a thing happened, the lecturer believed that the owner in question would be entitled to a deduction on account of the capital expended, when calculating the increment on the other property.

There was an animated discussion, Mr. Burrough Hill, of Southampton, thought that the Act would be a very great detriment to the profession, and would render it very difficult indeed to do business. Capital was being driven out of the country, and England was very much over-taxed.

The lecturer said that the best policy was to accept actual value, and not to attempt to juggle in any way on behalf of clients. He thought the Act would assist their business.

## CROWN LANDS IN BRITISH POSSESSIONS.

### A DIFFICULT PROBLEM.

A deputation from the Associated Chambers of Commerce of the United Kingdom waited upon the Earl of Crewe, the Secretary of State for the Colonies, at the Colonial Office on July 12th, to urge upon him the necessity for reserving Crown lands in British Possessions. The Association at its last annual meeting passed the following resolution: "That this Association of Chambers of Commerce is of opinion that it is desirable, in the development of British Possessions and Crown Colonies, that provision should be made for the reservation of Crown lands in return for any expenditure from the National Exchequer with a view of reimbursing in the future such outlays and providing for the relief of taxpayers in this country."

The members of the deputation were Sir F. Forbes Adams, Vice-President of the Association; Sir Edward W. Fithian, Secretary; Mr. Stanley Machin, Deputy-Chairman of the London Chamber of Commerce; Sir Algernon F. Firth, Mr. F. G. Hindle, M.P., Mr. D. Shackleton, M.P., Mr. Philip Snowden, M.P., Sir J. H. Yoxall, M.P., Mr. H. Baker, M.P., Captain J. A. Morrison, M.P., Mr. A. W. Barton, M.P., Mr. E. A. Brotherton, M.P., Mr. J. H. Whitley, M.P., Mr. F. Whitley Thomson (Mayor of Halifax), Mr. H. Harrison (Blackburn), Mr. T. A. Hill (Nottingham), Mr. P. Milne Stewart (Southampton), Mr. C. J. Seaman (Worcester), and Mr. Thomas Ward (Goole).

Sir ALGERNON FIRTH said there were two points to which he wished to draw attention. The first had reference to the immense possibilities of development in the Crown Colonies and British Possessions, and the second to the apparent want of any system whereby any increment of value from developments resulting from the expenditure of national money could accrue to the British taxpayer. He instanced the construction of the Uganda Railway by the British Government, for which we were now paying £316,000 a year in respect of interest and sinking fund. That railway would belong eventually to the Colonial Government, along with a land grant on each side of the line. His view was that at least one half of this enormous land grant should become the property of the Home Government in order to recoup the British taxpayer not only for the capital invested in it, but also to enable him to receive some increment value from the probable development of the country. Another case in point was that of the North Nigerian Railway up to Kano, 750 miles long. There a different system prevailed. The money was borrowed by the North Nigerian Government on the strength of its own resources and good administration. It was borrowed at 4 per cent., and the point was that it could not be obtained on such favourable terms but for the protection afforded by the Home Government. The cost of such protection was all borne by the British taxpayer, and it was only fair that some share of the increment value either from minerals, timber, or land should accrue to those who found the money.

The Earl of CREWE, in reply, said that he would give the matter of recoupment his best consideration, and would discuss it with the Treasury, who, perhaps, were the chief people interested. He pointed out, however, that the fact that the Treasury had never hitherto put forward such a scheme indicated that there must be grave difficulties in the way of its adoption. With regard to taking steps to secure a profit on loans such as had been referred to, the Treasury had had experience of the disastrous results that might follow on such a course. However, he invited the Chamber of Commerce to submit to him a definite scheme, which, if it seemed practicable, he would have pleasure in submitting to the Treasury.

The deputation then thanked Lord Crewe and withdrew.

## CENTRAL LAND ASSOCIATION.

Mr. Walter Long, M.P., presided on July 14th, at the annual general meeting of the members of the Central Land Association, held by permission of the Earl of Onslow, at 7, Richmond Terrace, Whitehall. Among those present were the Earl of Onslow, the Earl of Denbigh, the Earl of Harewood, Lord Willoughby de Eresby, Lord Sherborne, Lord Hastings, Lord St. Levan, Lord Clinton, Lord Digby, Sir Charles Morrison-Bell, Sir Frederick Cawley, M.P., Mr. M. Hicks-Beach, M.P., Mr. Charles Bathurst, M.P., Mr. E. C. Meysey-Thompson, M.P., Mr. D. Davies, M.P., Mr. Almeric Paget, M.P., Mr. B. E. Peto, M.P., Mr. J. F. Mason, M.P., Mr. Christopher Turnor, and Mr. William A. Haviland, secretary.

In the third annual report the Committee stated that the membership of the Association had been considerably increased, there being now 1,011 members, as compared with 859 in 1909, and there was an increase of £1,255 in the Association's Funds. In the House of Commons there were 103 members of the Association, as against 61 a year ago.

Mr. WALTER LONG congratulated the members upon the satisfactory position of the Association. They were undoubtedly face to face with a new development in regard to the ownership of land. There had recently been a very considerable number of sales of estates. The sales had been between the owner and occupier, and not between the owner and some new purchaser. It would not, he thought, be fair to say that was immediately and directly the result of the passing of the Finance Act, but it was fair to say that the Finance Act with the revelation of the new attitude of Parliament and the governing party in Parliament towards land had given a very considerable impetus to that movement. The effect was that estates hitherto held by one owner, and conducted by one individual upon a definite set of principles, would in future be held by a large number of people, and that the central management of that tract of land—large or small—would necessarily be on different lines to those which had hitherto been pursued. That meant in a small way a revolution in regard to the tenure of land. The fact that those sales had taken place, and a variety of others also, increased the responsibility imposed upon the Association in the interests of its members. They were not only called upon to see that owners of land were protected and able to hold their own, but what was of far greater importance that the land, as a great national asset, should be prosperous, and not a decadent source of wealth. He was a believer in the present system of land ownership, because the ownership of land in the hands of an intelligent and public spirited people was generally for the good of the community. Money was spent often without return at all upon improvement and frequently upon the embellishment of estates frequently for the advantage of those who occupied farms and lived on them. The moment estates were broken an end was put to all incentive to the expenditure of

money upon them. If estates were to be divided up into small ownerships it would be necessary that there should be combination to give the owners of the land the knowledge and advantages they could not have. It might be better to have fifty owners of estates rather than one, but if that were true it could only be of value to the nation by some combination which was prepared to take the place of the individual owners. That was a strong reason for the existence of associations like theirs. There was opening out before them a new land scheme, and it would depend very much upon their efforts as to how far it would be really successful, not only to the individual, but to the nation as a whole. It was because he believed they were able to take a very useful and practical part in the work before them that he commended the Association. It was a non-political body, which had for its object not the promotion of the interests of a class, or the advancement of the position of any individual, but the protection of one of the greatest industries of the country—the one industry to which, he believed, they must look not only for their national prosperity, but the provision of those men and women upon whose shoulders would rest the responsibility and task of securing the future of the Empire. (Hear, hear.)

Mr. CHARLES BATHURST, M.P., in moving a vote of thanks to the chairman, emphasised the fact that the Central Land Association was not a property defence society. In his opinion the day of property defence associations as active factors in politics was over. The strength of landed interests in the future would depend to a large extent upon those who were in sympathy with the industry of agriculture and not so much upon those who occupied and worked upon their land. It was by the development of the industry that they could best secure the prosperity of the landowning class. Referring to the intolerable growth of local taxation, Mr. Bathurst said that during the short time that he had been a member of the House of Commons he found the urban element was still very strong, and the most peculiar ways were found of spending money. He foresaw Bills being brought before Parliament based upon impracticable theories by urban faddists, and the Central Land Association could not better direct its energies than in the endeavour to resist the development of urban faddism. (Hear, hear.)

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## MR. HALDANE ON TARIFF REFORM.

Speaking at a conference of Free Traders held at the Holborn Restaurant on July 18th, at which a branch of the Free Trade Union for North and West London and Middlesex was formed, Mr. Haldane said :—

There were arguments put forward for what was called Tariff Reform which applied to a great many people. There was, for example, the question of the Empire. It was wonderful what a vast number of persons were carried away by a sentiment and did not look to see on what foundations of reason that sentiment rested. Was Tariff Reform such a good thing for the Empire ? He questioned whether twenty per cent. of the people who said it was could give them an intelligent ground for the belief. A vast number of people imagined that Tariff Reform meant a system under which they were to trade freely with Canada, Australia, and other parts of the Empire unhampered by any duties, and to impose duties for the benefit of the Empire as a whole against the foreigner. That had nothing to do with Tariff Reform. There was no talk of Free Trade within the Empire under Tariff Reform. What was talked of was the heightening of duties all round against the foreigner, but the maintenance of their level among themselves. As they saw when that matter was discussed in Australia not long ago, Preference was only a relative term in that sense. They, whose main interest was the welfare of what was the heart of the Empire after all, were not dealing with a state of things in which they could look away from the rest of the world other than the Empire. When all was said and done, the large proportion of their trade was with the world outside the Empire. Another consideration, often left out of account, was that other great nations which were developing their industries were aiming at a great export trade, particularly of manufactured articles, and they could not sell those except in exchange for other things which they took in, and if they looked at the figures they bore out the inevitable consequence of the principle that the more the foreign trade of foreign countries developed the more their own interests compelled them to open their markets so as to take in exchange the things they wanted. So that process of putting up barriers would never stop a large reciprocal trade in those cases, and they were not even in sight of the time when British trade would be exclusively with the other countries within the Empire and only to a small extent with other countries outside it ; and if that were so they did well to take care that they did not exchange the substance for the shadow. He should be sorry if it were thought that he was not in sympathy with the idea of the unity of the Empire, but he believed the Empire was not like a machine, but was like a great living organism, the parts of which fitted into each other and co-operated in the fulfilment of the common ends of the life of the Empire as a whole. (Hear, hear.) He believed that process would manifest itself in the most marked degree if they could only secure that those purposes were clearly and rationally studied and understood by all the constituent parts of the Empire and were of such a kind as could be adopted by the Empire as a whole. In other words it was not on mechanical stimuli that the welfare of the Empire depended. (Hear, hear.) By all means let them encourage cables, railroads, steamship services, and everything that facilitated trade between the different parts of the Empire ; aye, and even something more. There was the great question of Imperial defence, which gave a common purpose and a common ground on which the Empire could weld itself together. There was also the matter of the extension of their educational system by the co-ordination of the Universities of the Empire. It was by those things that the unifying process could most surely go on, and while it was going on they could leave trade to take care of itself. (Cheers.) He believed they were only at the beginning of that unification of the Empire, and he hated the notion that tried to bring the process down to the rigid rules of a tariff system—(cheers)—which were far more likely to increase friction and quarrels than to bring about unification. (Cheers.) He had confidence the Empire would hold together longer the more they developed those common purposes and made them clear. If they made the mind of the Empire clear and concentrated on its unity it would have a permeating influence which would make men look at the larger things and turn their eyes away from the smaller, over which confusion and friction would arise. (Cheers.) . . . . They lived now in changed times. Mr. Balfour had urged that the basis of our taxation was too narrow. There had been various answers to that. He had been referred back to the old state of things when everything was taxed, which was broad enough ; there had been introduced other modes of adjusting taxation which he could not discuss before a non-political body like that, but some of which had been working very well. But after all it was the purity of their public life which was most at stake, and the high level to which it had been brought that they had to maintain. He put it to them that there was no help to the cause of the unity of the Empire in the proposed departure from the conditions which had maintained that purity, and kept their Parliament the model of all other Parliaments ; the proposals now before them were proposals to revive an antiquated and exploded fallacy and nothing more, and the change was only one in name from Protection to Tariff Reform.

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## MR. LLOYD GEORGE ON DREARY VILLAGES.

Mr. Lloyd George presided on July 20th at a congratulatory banquet given at the Trocadero Restaurant to Sir John Prichard Jones, in honour of the distinction recently conferred upon him by the King and in recognition of his benefactions to Welsh education. Sir John and he had one thing in common, said the Chancellor. They were both brought up in a Welsh village, and, in spite of the idealistic descriptions of village life, they knew something of the dreary nights of the village for the vast majority of the lads there. There were no clubs, no institutes—nowhere where the boys could turn for their entertainment or instruction. The village smithy was their only club. They were permitted there so long as they were not noisy, and when they were turned out there was nothing left but the village bridge. (Laughter.)

Sir John had remembered that, and when he was in the position to do something for his village, he set an example which was well worth following by those who were in a position to so remember the conditions they were brought up in. (Hear, hear.) He had established in his own village an institute, which was a model. There the lads had good libraries, club rooms, a fine hall, and there they had an excellent library of classical works. He was perfectly certain that if the man who started in a village and afterwards attained riches, did for his village what the guest of the evening had done, there would be no need to talk so much about policies for taking the people back to the land. (Hear, hear.)

# NEWS OF THE MOVEMENT.

## THE LAND VALUES GROUP IN PARLIAMENT.

The Land Values Parliamentary Group have prepared a Memorial for signature by Members of Parliament, to be presented to the Government before Parliament rises. The Memorial expresses gratification at the efforts made by the Government to pass the Budget into law. It urges the expediting and publishing of the new valuation of all land, apart from improvements, so that the long-promised Rating Reform may be proceeded with as quickly as possible. Further, it advocates a general Budget tax on all land values with the view to providing a fund for the abolition of the Breakfast Table Duties, and for furnishing local authorities with relief from certain services which may be fairly considered national. Mr. Lloyd George has already said that the question of the readjustment of local and national burdens must be faced in next year's Budget, and therefore this demand of the Land Values Group should require little argument with the Government.

The Memorial should receive the signatures of a majority of the Members of the Coalition, and as soon as it has been published it will provide a valuable programme for all Reformers throughout the country. It will be the means not only of renewing the agitation which the Budget aroused, but also of bringing great municipalities and local authorities once more out into the open in favour of Rating Reform.

## EAST DORSET BY-ELECTION.

The election caused by the unseating on petition of Captain the Hon. F. Guest for East Dorset took place on June 30th. The result of the poll declared on July 1st was as follows:—

| | |
|---|---|
| Major the Hon. C. H. C. Guest (Lib.) .. | 6,967 |
| Colonel Nicholson (Con.) .. .. .. | 6,375 |
| Majority .. .. .. | 592 |

For a couple of weeks previous to the polling Mr. Chapman Wright conducted an active campaign in favour of the Taxation of Land Values on behalf of the United Committee. On June 21st he was joined by Mr. A. H. Weller, fresh from the Hartlepool election. Some excellent propaganda work was carried out, meetings were held, and a large quantity of Land Values literature distributed.

## MANCHESTER.

The following particulars are to hand from the Secretary of the Manchester League for the Taxation of Land Values, 134, Deansgate, Manchester.

In addition to meetings already mentioned in last month's issue, the undermentioned have been held:—

June 26.—Boggart Hole Clough, Wm. Thomson and D. Catterall.
,, 30.—Economic Class Meeting, in Manchester Office.
July 3.—Queen's Park, J. Bagot, W. Norman, and A. H. Weller.
,, 4.—Bury League of Young Liberals, A. H. Weller.
,, 4.—Great Harwood League of Young Liberals, J. Bagot.
,, 7.—Economic Class Meeting, in Manchester Office.
,, 10.—Crowcroft Park, J. Naylor, J. E. Hutchinson, G. F. Musson, and A. H. Weller.
,, 12.—Hyde League of Young Liberals, J. Bagot.
,, 14.—Economic Class Meeting, in Manchester Office.
,, 17.—Philips Park, W. Norman, O. O'Grady, D. Catterall, A. Hinton, and J. Naylor.
,, 18.—Roe Green League of Young Liberals, A. H. Weller.
,, 18.—Bury League of Young Liberals, D. Catterall.
,, 18.—W. Salford League of Young Liberals, J. Bagot.
,, 19.—Conran Street Croft, D. Catterall and A. H. Weller.
,, 20.—Prestwich League of Young Liberals, J. Bagot.
,, 20.—Great Harwood League of Young Liberals, A. H. Weller.
,, 21.—Economic Class Meeting, in Manchester Office.
,, 24.—Birchfields Park, W. Norman, D. Catterall, and A. H. Weller.
,, 25.—Colne Valley Liberal Council, Austerlands, A. H. Weller.
,, 26.—Whitefield League of Young Liberals, A. H. Weller.
,, 26.—Conran Street Croft, D. Catterall, G. F. Musson, and O. O'Grady.
,, 28.—Economic Class Meeting, A. Withy.
,, 29.—Droylsden League of Young Liberals, A. H. Weller.

The two meetings at Preston on July 6th and 13th were very successful. On each occasion there was an audience of about a thousand persons.

Up to the time of going to press the following meetings have been arranged:—

Aug. 2.—Middleton League of Young Liberals, Dr. P. McDougall.
,, 3.—Great Harwood League of Young Liberals, A. H. Weller.
,, 4.—Economic Class Meeting, 7.30, in Manchester Office.
,, 11.—Economic Class Meeting, 7.30, in Manchester Office.
,, 17.—Great Harwood League of Young Liberals, Dr. P. McDougall.

## NEWCASTLE-ON-TYNE.

In conjunction with the United Committee, the Newcastle Branch of the League for the Taxation of Land Values have decided to extend the scope of their activities. It is proposed to open an office in Newcastle as the headquarters of the "Northern Land Values League." Mr. William Reid of Glasgow has been appointed permanent secretary, and the League will operate from Newcastle in the four Northern counties, Cumberland, Westmorland, Northumberland, and Durham. The business of organisation is progressing satisfactorily, and we shall be able to give further particulars of this new movement later. Meanwhile, Mr. Richard Brown and his co-workers at Newcastle are to be heartily congratulated on the progress they have made in the past years in propagating the movement in the Tyneside district. With Mr. Reid as Secretary, even greater and more successful efforts are anticipated.

## WALES.

Under the auspices of the new Welsh Committee for the Taxation of Land Values, Mr. Ed. McHugh has addressed the following open-air meetings: 15th July, Fforestfach; 19th, Merthyr Vale; 20th, Ystalefra; 21st, Gorseinon; 23rd, Aberdare; 26th, Merthyr; 27th, Abercarn; 28th, Newport.

## YORK.

From July 4th to 8th inclusive, Mr. Skirrow conducted an open-air campaign in favour of the Taxation of Land Values under the auspices of the York Branch of the English League. The secretary of the League writes that the campaign was most effective, the average attendance being between two and three hundred. The audiences displayed an intelligent interest and were obviously impressed.

## LITERATURE DISTRIBUTION.

Our distribution of literature is steadily proceeding, fourteen constituencies have been covered or are nearing completion. All reports show that our leaflets are heartily welcomed all over the country. The hard work is just beginning and we are certain to have large demands from many divisions during the autumn. Numerous inquiries come to hand from all kinds of political and social organisations and it is particularly satisfactory to notice the interest which women are taking in the work. In one constituency two ladies have undertaken the distribution throughout the division which is rural, and at present—Tory. We hope and believe that their exhibition of courage and devotion will find many imitators.

Writing to Mr. Cawood on July 8th, Sir Alfred Mond said:—"I have duly received the leaflets at Swansea, and shall be glad if you will inform the United Committee that I am extremely obliged for the opportunity of putting the case for the Taxation of Land Values so popularly yet completely before my constituency. The leaflets have been very carefully distributed and have aroused much interest in the town."

## MIDLAND LAND VALUES LEAGUE.

Since the last report the League speakers have used every opportunity which the weather allowed of urging the taxation of land values at open-air meetings, either from their own platform, or under the auspices of the local Liberal Associations.

Messrs. T. R. Stokes, Bernard Grigg, and J. C. Willis are energetically co-operating with Chapman Wright, the Secretary, in enlightening not only the Conservatives and those who are indifferent to politics, but also those Liberals who have not yet realised that our reform is the only one which will have any real effect on the conditions of the masses, and the one which will win elections in the Midlands in town and country alike by

## THE GOOD OLD DAYS.

OLD BUDGET (*to* NEW): "AH, MY BOY, YOU'LL NEVER BE THE BUDGET *I* WAS. IN MY TIME WE HAD TO FIGHT FOR OUR SKINS. I WAS OUT IN NINETEEN-NINE."

[*Reproduced by special permission of the Proprietors of* PUNCH.]

proving that the Liberal candidate "means business," and does not intend to "fool" the people with quack remedies.

June 24. West Bromwich : T. R. Stokes and Bernard Grigg.
,, 28, 29, July 4. Birmingham : Chapman Wright.
July 7. West Bromwich : T. R. Stokes and Chapman Wright.
,, 8. Balsall Heath : Chapman Wright.
,, 9. Handsworth : T. R. Stokes and Chapman Wright.
,, 11, 12 and 13. Birmingham : Chapman Wright.
,, 14. Cakemore : T. R. Stokes.
,, 15. West Bromwich : J. C. Willis, T. R. Stokes, and Chapman Wright.
,, 16. Lightwoods : T. R. Stokes.
,, 18. West Bromwich : T. R. Stokes.
,, 19. Stourbridge : B. Grigg, Chapman Wright, J. C. Willis, T. R. Stokes.
,, 21. West Bromwich : Bernard Grigg.

## FREE TRADE CONGRESS AT ANTWERP.

At the Free Trade Congress to be held at Antwerp, 9th to 12th August, about 30 delegates will be present from the United Committee and the various Leagues for the Taxation of Land Values. On behalf of the United Committee a paper on "The Relationship of Land Values Taxation to Free Trade" will be submitted by Mr. Fredk. Verinder, Secretary of the English League. Mr. Verinder has given a masterly exposition of his subject. It is a most readable document, and a valuable contribution to the literature of the movement. The acceptance of Mr. Verinder's paper by such a Congress indicates clearly the onward march of our ideas, and our practical proposals for the achievement of real free trade.

## SCOTTISH NOTES AND NEWS.

### EDINBURGH AND DISTRICT.

From 11th to 23rd July, on behalf of the United Committee and the Edinburgh League for the Taxation of Land Values, Mr. Fred Skirrow conducted open-air meetings in Edinburgh and district. During the first week meetings were held in Edinburgh on six evenings and during the second week meetings were held as follows : Monday, 18th, Haymarket, Edinburgh ; 19th, The Cross, Cupar ; 20th, Bonnyrigg ; 21st, Prestonpans ; 22nd, Loanhead ; 23rd, Dalkeith. The meetings were successful and literature was distributed in each of the localities visited as well as at the meetings. Mr. Skirrow writes : "The audiences have been large and the growing interest in and popularity of our cause is everywhere apparent." The arrangement of the meetings was in the hands of Mr. G. Arnott-Eadie and Mr. W. J. Young. In connection with the campaign the Edinburgh League distributed 40,000 leaflets. Mr. C. E. Price, M.P., wrote congratulating the League on this excellent work. All the meetings were well reported in the Edinburgh Evening News.

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An important meeting of the executive of the Scottish League was held in Glasgow on Wednesday, 7th inst. Mr. John Paul was present and gave an interesting account of how the United Committee was dealing with the distribution of literature in England and Wales. The response had been most encouraging.

It was arranged that the Scottish League should undertake the work of distribution in Scotland. The interest and desire for information on the Taxation of Land Values grows upon what it feeds, and the distribution of the sets of leaflets on such a comprehensive scale will create strength for the movement everywhere.

The League have decided to issue a manifesto to the people of Glasgow on the reactionary decision taken by the Corporation to devote the tramways surplus to the relief of rates.

In this reaction the interest and desire of the landlord have prevailed for the moment. There has been some disunion amongst the Progressives themselves on the question of allocation of the tramway surplus. But a little organisation and a vigorous agitation for the November elections will do much to bring Glasgow Councillors to reason on the subject.

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The Lord Advocate's postponed meeting at Glasgow will be held in St. Andrew's Halls in October, date not yet fixed. The meeting will be under the auspices of the United Committee for the Taxation of Land Values, the Scottish Liberal Association, and the Glasgow Liberal Council. Mr. Ure's subject will be the relationship of Land Values Taxation to Free Trade, Housing, and Unemployment.

## PRESENTATION TO LORD ADVOCATE.

On June 27th the United Committee entertained a number of friends and supporters at their new offices. The occasion served for a kind of official opening of the new offices and also for the presentation of an illuminated address to the Lord Advocate. About fifty persons were present to partake of tea among whom were : The Lord Advocate, Mr. J. C. Wedgwood, M.P., and Mrs. Wedgwood, Mr. Dundas White, M.P., Ald. P. W. Raffan, M.P., Mr. H. G. Chancellor, M.P., Mr. W. P. Byles, M.P., Mr. and Mrs. Joseph Fels, Mr. Crompton Ll. Davies, Mr. and Mrs. Coates, Mr. and Mrs. Earl Barnes, Mr. and Mrs. Berens, Mr. Yancey Cohen, Mr. and Misses Verinder, Mr. A. Lumley, Mr. F. Crilly, Mr. W. R. Lester, Mr. C. H. Smithson, Ex-Bailie Peter Burt, J.P., Mr. Geo. Orr, and Mr. John Paul. Mr. Crompton Ll. Davies occupied the chair, and on behalf of the United Committee presented to the Lord Advocate an illuminated address in token of the services he has rendered to the movement for the Taxation of Land Values. The Lord Advocate accepted the address in a speech full of genial good humour. Other speeches, expressing appreciation of the Lord Advocate's services, satisfaction at the progress made by the movement and indicating the line of action in the future were delivered by Mr. Wedgwood. Mr. Dundas White, Ex-Bailie Burt, Mr. Fels, Mr. Byles, Mr. Smithson, Mr. Paul and others.

The new offices of the United Committee are in the same building as the previous offices, and comprise a suite of six large rooms, this increased accommodation having been rendered necessary owing to the increase of the staff and the greatly increased scope of the United Committee's work.

The text of the address presented to the Lord Advocate was as follows :—

The United Committee for the Taxation of Land Values to the Rt. Hon. Alexander Ure, K.C., M.P., Lord Advocate.

We, the Undersigned, wish to record our admiration and gratitude for the powerful, courageous and effectual aid which you have rendered to the movement for the Taxation of Land Values.

The Report of the Select Committee on the Scottish Land Values Bill, 1906, of which you were Chairman, first marked you out as a master of the principle and its application.

Then you alone among the Ministers of the Crown faced and carried through the difficult pioneer work of explaining the meaning and importance and justice of the reform to the Electors from the public platform.

With a rare public spirit you never spared yourself, but with unfailing courtesy and kindness you responded to all the heavy calls on you.

Your clear, exhaustive, unanswerable speeches, spiced with genial humour and delivered with infectious enthusiasm, have proved irresistible in England, Scotland and Ireland, and have charmed and convinced audiences large and small in town and country, till your name and words have become familiar to all, and are held in grateful honour by tens of thousands of your fellow Citizens.

We who were present at those meetings and helped to organise them will never forget them and we regard our association with them as some of the most inspiring and successful of our political work.

The education of the Electorate by your speeches during the two preceding years prepared the remarkable welcome which was given to the Budget, and made possible the triumphant campaign this year which has restored the fortunes of the Liberal Party.

An outstanding proof of your success and of the dismay which your work and influence have inspired in the supporters of privilege and reaction has been given in the dastardly and venomous attack made upon you by Mr. Balfour. That attack has established you more firmly in the regard of your Friends and Supporters. It has served as the occasion for you to crown your services in the cause of progress by your magnificent vindication of the Government's policy and of your own consistency and honour in that speech in the House of Commons on the Third Reading of the Finance Bill, which in the opinion of those who heard it was one of the finest pieces of oratory and one of the most signal Parliamentary triumphs of our time.

With the expression of our sincere gratitude and personal attachment, and the confident hope that you will soon be called to an even higher position of honour and usefulness in the State.

Here followed the signatures of the chairmen and secretaries of the meetings addressed by the Lord Advocate and the signatures of the members of the United Committee.

## ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

### Annual Report for the year ended June 30th, 1910.

THE twenty-seventh year of the League's existence marks a turning-point in the fortunes of the great Reform to the accomplishment of which its activities are devoted. It has been a year of most strenuous endeavour and of solid progress. For it has seen the setting-up of the machinery for that separate Valuation of Land which the League has always demanded as the necessary preliminary to the Taxation of Land Values. It is therefore with great satisfaction in the past and hope for the future that the Executive submit their Twenty-seventh Report to the members.

The TWENTY-SIXTH ANNUAL MEETING was held in London on July 21st, 1909. Addresses were delivered by Mr. JOSIAH C. WEDGWOOD, M.P. (retiring President), and by Mr. E. G. HEMMERDE, K.C., M.P., who was elected President for the ensuing year. A resolution in support of the Valuation proposals of the Finance Bill was spoken to by Mr. J. R. CLYNES, M.P., MR. R. L. OUTHWAITE, and the Rev. THOS. HILL, M.A. The hall was full and the meeting enthusiastic throughout. A very hearty vote of thanks was accorded to the outgoing President "for his valued services during the past year in Parliament, in the Press, and on the Platform."

The services which Mr. HEMMERDE has rendered to the movement during his year of office, by his speeches in the House of Commons and in the constituencies, are gratefully acknowledged by all friends of the movement.

LECTURES have been delivered or MEETINGS addressed by the League speakers at the following places :—

London (126); Abbots Langley (2), Aldbury, Alton (2), Ashtead (2), Aylesbury, Bardney, Barnoldswick (2), Barnsley, Batley, Bedmond, Biggleswade (5), Binbrook, Bingley, Birkenhead, Bishop's Stortford, Blackburn (3), Blandford, Bookham, Bournemouth (6), Bovington, Bradford (4), Brierfield (2), Broom (Beds.), Buxton, Chelmsford, Chipperfield (2), Claygate (2), Cononley, Crewe, Croydon (3), Denholme, Devizes, Dorking, Ealing, Eastbourne, East Ham, East Grinstead, Epsom, Ewell, Farnhill, Glossop, Golcar, Grainthorpe, Grassington, Great Missenden, Halifax, Hastings (4), Hatfield (2), Headley, Hemel Hempstead (2), Henlow, Herne Bay (3), Hersham, High Wycombe, Hitchin (3), Honley, Hook, Hornsey, Horsforth, Huddersfield (2), Ilford, Ipswich, Keighley (10), King's Langley (3), Laycock, Leatherhead (2), Long Marston, Longwood, Loughton, Louth (2), Mablethorpe, Market Rasen, Marsden, Mickleham, Mitcham, Nelson (2), Netherton (2), North Somercotes, Nottingham, Oakworth, Ossett, Outlane, Oxenhope, Oxford, Oxshott, Penistone (2), Pinner, Preston (2), Pudsey, Radcliffe, Reading, Richmond (Surrey), Rotherham, Sandy, Saltaire, Seven Kings, Shefford, Slough (3), Skipton, Southall, Stafford, Stone, Sutton (Surrey), Thornton, Tring, Tunbridge Wells, Wakefield (4), Walthamstow (3), Walton-on-the-Hill, Walton-on-Thames, West Ham (2), Willesden, Winchester, Wilstone, Wragby, Worcester Park (2).

This list would be much lengthened if it were possible to include the very large number of meetings addressed by members of the League during the two great Election campaigns of the year. The Branches of the League also—in Tyneside, in the Isle of Thanet, at Warrington, York, and Shrewsbury—and the affiliated local Leagues—at Manchester,* Liverpool, Bolton, Birmingham, Wolverhampton, and Portsmouth—all report numerous meetings (not included in the above list), arranged or addressed by their officers and members during the year.

The Executive desire to express their deep regret at the death of Mr. S. R. ALLISON, local Honorary Secretary at Margate, who contracted pneumonia while taking part in a canvass of the constituency organised by the Isle of Thanet Branch.

* Formerly the Manchester Branch of the League.

There has been some slackening in the demand for lectures since the death of KING EDWARD, but arrangements are already in hand for the renewal of the campaign on an extended scale in the coming autumn. An opportunity will be specially offered to Conservative Clubs of hearing and discussing the proposals of the League.

The public discussions, now usually held in connection with the Quarterly Meetings of the CENTRAL COUNCIL, have this year been unusually successful. At the October meeting, the GENERAL SECRETARY read a paper on "The Land Clauses of the Finance Bill as Amended." In January, a large public meeting gave a rousing reception to Mr. HENRY GEORGE, Junr., and Mr. LOUIS F. POST, who spoke on "The Issues and Results of the General Election," Mr. H. G. CHANCELLOR, M.P., fresh from his victory in Haggerston, being in the chair. At the April meeting, Mr. GODFREY COLLINS, M.P., presiding, Mr. W. R. LESTER, M.A., opened a discussion on "How the Budget makes possible the Untaxing of Industry."

The Annual "HENRY GEORGE COMMEMORATION DINNER" was, this year, postponed till November 29th in order that it might also serve as a celebration of the passing of the Finance Bill by the House of Commons. Mr. CROMPTON LL. DAVIES and Mr. JOHN PAUL, Secretaries of the United Committee, were the guests of the evening. Both in point of numbers and of enthusiasm, the dinner was by far the most successful function of its kind ever organised by the League. Mr. C. H. SMITHSON, who had just been returned unopposed to the Halifax Town Council, presided in the regretted but unavoidable absence of Mr. HEMMERDE.

The League was also well represented at the Dinners given by the United Committee in honour of Mr. HENRY GEORGE, Junr. (July 12th, 1909), and of Mr. JOSEPH FELS and the Hon. TOM L. JOHNSON, of Cleveland, Ohio, (April 11th, 1910).

The League took a very active part in the organising of the memorable HYDE PARK DEMONSTRATION in support of the Land Clauses of the Budget (July 24th, 1909), and was represented in the deputation which presented the Resolution, then passed, to Mr. Asquith (August 7th).

The League's delegates have attended regularly the meetings of the UNITED COMMITTEE of the Leagues, and have done their share of the magnificent work which has just been placed on record in the Third Annual Report of the Committee, a copy of which may be obtained on application to the League's office. Mr. F. SKIRROW—Yorkshire Agent of the League—now gives part of his time to organising and open-air work in various parts of the country, under the direction of the Westminster office.

At the GENERAL ELECTION (January, 1910), 61 members of the League stood as candidates, of whom 39 were successful. These included the President, two Past-Presidents, and six Vice-Presidents of the League. Some of the most noteworthy victories of the Election stand to the credit of our members. It is greatly to be regretted that Messrs. W. R. LESTER and R. L. OUTHWAITE failed to win the seats which they attacked so gallantly.

A month before the LONDON COUNTY COUNCIL ELECTION (March, 1910), the Progressive leader, Sir J. W. BENN, declared that "at this election the Taxation of Land Values will come at the top of the Progressive programme." The League did its best, in co-operation with the United Committee, to secure the fulfilment of this forecast; and its special leaflets, as well as those issued by the Committee, were widely distributed in all the county electoral divisions. Many seats were won from the Moderates by candidates who stood for the rating of Land Values, and there are signs that this reform may secure the support even of some of the Moderate members. The Rev. STEWART HEADLAM and Mr. A. L. LEON (members of the League) are on the new

Council, and with them such stalwart friends of the cause as the BARON DE FOREST, Mr. PERCY A. HARRIS, Mr. R. C. LAMBERT, and Mr. FRANK SMITH.

Th sales of LITERATURE during the year have been the largest on record, amounting to about £574. Much of this has been sold at greatly reduced rates for election use, and, in addition, there has been a free distribution of leaflets, pamphlets, and posters, on a scale unprecedented in the history of the movement, for the use of members of the League, of affiliated clubs, and of friendly candidates. This work was rendered possible by the ready response of many members to a special appeal for funds. The Executive are specially grateful to Mr. T. F. WALKER, one of the founders of the League, for a generous donation of £70 to the Election Fund.

A special feature of the recent electoral campaigns has been the large number of POSTERS dealing with the Taxation of Land Values. Liberal use was, of course, made of those issued by the United Committee, and several thousands of the famous "Duke" poster of the MORNING LEADER—"What! Tax my Land!"—were purchased and issued by the League.

The office of the League is the headquarters of the LAND VALUES PUBLICATION DEPARTMENT of the United Committee, and the chief publishing office of LAND VALUES, the monthly organ of the movement. The circulation of the paper has greatly increased during the year, and steps are now being taken which will, it is hoped, lead to a still larger increase of its sales in the near future.

The following LEAFLETS have been issued by the League since last report :—

"A Marching Song for Land Reformers."
"A Famous Case at Richmond" (4 pp.).
"The L.C.C. Election (1910) and the Rating of Land Values."
"Holding and Withholding."


# A Reasonable Proposal

## To REAL RADICALS.

***The Right People.***

¶ People who believe in the Taxation of Land Values are real *radicals*. That goes without saying. Real radicals are true *reformers*. True reformers do their own thinking. Doing their own thinking fits them to properly place and appreciate the thoughts and opinions of others. Therefore the Publisher of "*The Open Road*" puts this advertisement in "*Land Values*" with confidence, knowing that he makes his announcement to the *right people*. Besides he is a leaguer himself.

***No Excuse Now.***

¶ "*The Open Road*" is valued by many not so much for what it tells them as for what it makes them think. *It makes them think.* Yes! It does not do the thinking for them. You have only the Publisher's word for it, of course, unless you are already one of the many valuers. *Sometimes* Publishers *are* right. This is a case in point. But, considering this is the first time "*The Open Road*" has been advertised in "*Land Values*" and considering also that it has not been advertised much anywhere, it is not to be wondered at if you do not know "*The Open Road.*" However, there is no excuse now.

***A Reasonable Proposal.***

¶ This advertisement of "*The Open Road*" is not the last you are likely to see. You *may* see one next month. It all depends on you. In any case you will come across another in this issue, unless you won't read your journal right through. Which is unthinkable! But here is a reasonable proposal. Buy one copy of "*The Open Road*" and test the value of this advertisement. You may never have seen a copy before in your life. But it will certainly not be the last you will want to see. You will become a regular subscriber. Prove the truth of this prophecy. Send four penny stamps to the Publisher, C. W. DANIEL, 3, Amen Corner, London, E.C., who will send you in return a copy of "*The Open Road*" and other interesting matter, which will make you rejoice that you saw this advertisement. In another advertisement, which appears elsewhere in this issue, you will discover a new application of the principle of the pooling of advantages. The subscription to "*The Open Road*" is 3s. yearly. To the United States 1 Dollar.


The "Marching Song" was adapted by the officers of the League from an American Anti-Poverty" song, set to the spirited tune of "Marching through Georgia." Large editions of it, with and without music, were afterwards issued by the United Committee. There was an enormous demand for copies, and the singing of the "Land Song" soon became a recognised part of the proceedings at almost every election meeting. Other Radical candidates could probably say, as Mr. WEDGWOOD did, that "my opponent must have heard it even more often than I did!" The fact that a commercial firm has thought it worth while to make a discaphone record of it is a testimonial to its popularity.

The GENERAL SECRETARY of the League, besides giving a large number of lectures in many parts of the country has written two memoranda on the Finance Bill—"as introduced" and "as amended" (LAND VALUES, July and December, 1909); two articles on "The Lords and the Budget" (for the L. V. Press Bureau); one on "The Budget and Land Values" (DAILY NEWS Year Book, 1910), and a paper on "The Taxation of Land Values in its Relation to Free Trade" (to be read on behalf of the "United Committee" at the International Free Trade Congress, Antwerp, August, 1910); as well as two leaflets for the League.

The following RESOLUTIONS on questions of policy have been adopted during the past year :—

(1) "That this Annual Meeting of the English League for the Taxation of Land Values welcomes the provisions in the Finance Bill for giving effect to Mr. Lloyd George's pledge 'to provide machinery for a complete valuation on a capital basis of the whole of the land in the United Kingdom,' and urges the Government not to allow the Land Clauses of the Bill to be weakened in any way that may imperil the completeness and accuracy of the Valuation."—[Annual Meeting, July 21, 1909.]

(2) "That this Meeting of Members and Friends of the E.L.T.L.V. thanks Mr. HENRY GEORGE, Junior, and Mr. LOUIS F. POST for their addresses; expresses its satisfaction at the large majority in support of the Budget already returned in the General Election now drawing to a close; pledges its support to the Government in any measures that may be necessary to vindicate the sole right of the People's Representatives to control the finances of the country; and urges the Government to complete the Valuation of Land as speedily as possible with a view to the early adoption of the Value of Land, apart from Improvements, as the basis of Local Rating."—[Essex Hall Meeting, January 28, 1910.]

(3) "That the Executive of the E.L.T.L.V. protests against the proposal of the Improvements Committee of the London County Council to sell a freehold now belonging to the Council to Sir J. Wolfe Barry, K.C.B., as it is against public interest that Land Values which have become public property should be alienated into private hands."—[Executive, February 14, 1910.]

(4) "That this Executive heartily congratulates the Rt. Hon. D. LLOYD GEORGE, Chancellor of the Exchequer, on the passing into law of the Finance Bill (1909–10); expresses its gratification at the setting-up of machinery for the valuation on a capital basis of the whole of the land in the United Kingdom; and urges the Government to complete the Valuation with all possible expedition, in order that it may be made the basis of such a system of taxation, national and local, as will relieve the materials, processes and results of industry from the burdens of taxation and rating."—[Executive, May 9, 1910.]

The following organisations have become AFFILIATED to the League during the past year :—

Midland Land Values League; Huddersfield Junior Liberal Association; Portsmouth Working Men's Liberal Club; Aylesbury Liberal and Radical Association; Slough and District Liberal and Radical Club; Hyde Division League of Young Liberals.

It is unnecessary to give here more than the briefest sketch of the great PARLIAMENTARY STRUGGLE, the story of which has been told in detail in the columns of LAND VALUES. The Finance Bill passed its second reading on June 10th of last year. During its long and stormy passage through committee, Mr. LLOYD GEORGE made many "concessions," and accepted, or himself proposed, many amendments. But no amendment and no concession was allowed to imperil the one thing—the Valuation—which, from the League's point of view, was the most valuable in the Bill.

It is quite true, as the CHANCELLOR himself said, that "there is no tax which we propose [in the Bill] that HENRY GEORGE would have approved of." But the setting-up of a national machinery for a national Valuation of Land lays the foundation upon which the straight tax upon Land Values, of which HENRY GEORGE would have approved, may hereafter be based, and without which it would be impossible. The charge of sympathy with HENRY GEORGE —"LLOYD GEORGE and HENRY GEORGE!"—furnished the text for many attacks upon the Government, and it is an encouraging sign of our progress that a Cabinet Minister, speaking in a Midland constituency, boldly admitted the truth of the charge:—

"Land Reform and Free Trade stood together. They stood together with HENRY GEORGE, with RICHARD COBDEN, and they stood together in the Liberal policy of to-day."—[Rt. Hon. WINSTON CHURCHILL at Derby, January 11, 1910.]

The third reading debate on the Budget Bill, on three days in last November, ended in its approval by a majority of 230 (379—149).

After a debate extending over six days, the House of Lords, on November 30th, 1909, for the first time in its history, rejected a Budget, under the pretence of "submitting it to the judgment of the country." Dissolution and the election of a new House of Commons followed in January. In spite of the most formidable combination of vested interests which any Government has had to face for two generations, the Government came back with a solid majority in favour of the Budget. In the large towns and in the industrial districts of the North, where the land taxes were likely to be operative, the Liberal and Labour candidates mostly held their own. In the agricultural districts, where the valuation alarmed the landlords, and the ostentatious exemption of agricultural land from taxation showed that the Budget offered nothing to the labourers, the Government candidates lost ground.

The Finance Bill, practically unaltered, was re-introduced into the House of Commons. The second reading was debated and passed on April 25th (majority, 86). On April 27th the Commons passed the third reading by a majority of 93. The House of Lords, on April 28th, gave the Bill a second reading, and passed it through all its remaining stages without a division. It received the Royal assent on April 29th—the anniversary of its first introduction in the House of Commons.

It remains only to add, to this rapid survey of the past year, a few words about the future.

(1) As to POLICY. The Valuation is already in progress. We must urge the Government to complete it as quickly as possible, and *to make the results public.* Then comes the question of the use to which the Valuation, when completed, is to be put. No real advance can be made till the National Valuation is available: for no possible increase of such taxes as the "Land Values Duties," imposed for valuation purposes in the 1909-10 Budget will bring us any nearer a true Taxation of Land Values.

The representatives of all the Leagues, who form the United Committee, are now considering the details of a practical programme for the immediate future (see LAND VALUES, July, 1910, p. 26).

The reform of local rating on a Land Value basis is, of course, the first item in the programme. This does not mean the imposition of any new taxation whatsoever: it is merely the re-adjustment of *existing* local taxation in such a way that it shall no longer penalise development and industry. Coupled with this, there should be a national tax on Land Values, to be used, instead of the present system of "doles," for the re-adjustment of burdens as between the poor and the wealthy districts. (This proposal was made, and reasons for it given, in a manifesto on Rating Reform, issued by the English League more than five years ago, and printed in LAND VALUES, July, 1905. It will now be urged by the whole strength of the movement.) To these reforms must be added the repeal of the breakfast table duties, the revenue thus sacrificed being replaced by a tax on Land Values.

(2) As to ORGANISATION. The North of England and the Midlands are already provided with local educational agencies. The Newcastle office, reorganised and equipped with funds, will take charge of the four Northern Counties. Lancashire has centres at Manchester, Liverpool, Bolton and Warrington. Mr. SKIRROW is in charge of the Yorkshire district. In the Midlands, there are offices at Birmingham and Wolverhampton. Wales is being organised by the United Committee. It is on *the Eastern, Southern, and Western Counties, and particularly on the agricultural districts*, that the educational efforts of the League should, for some time to come, mainly be concentrated. The Executive appeals to all the members, and to the large number of sympathisers who are not yet members, for such an increase of personal effort and financial support as shall enable them to show as good a record of successful work in the future as in the year which has just closed.

[All communications for the English League should be addressed to FREDK. VERINDER, Gen. Sec., 376, Strand, London, W.C.]

The Annual Report of the English League, reported above, makes interesting reading, and Mr. Verinder, the General Secretary of the League, is to be warmly congratulated for such an encouraging account of the year's work. Mr. Verinder has done well, particularly in the organisation of the local district meetings. He is widely known as an able and gifted platform exponent of our views, and the oftener he speaks the better for the cause the League exists to advance. A word of commendation is also due to Mr. Berens and Mr. Munn for the good work they have done during the year in the distribution of the literature. This output of literature is by no means the least important feature of our propaganda, and the League offices at 376-7, Strand, London, have had quite a record year.

## COLONIAL AND FOREIGN.

### AUSTRALIA.

#### GROWTH OF LAND VALUES.

A dispatch from Melbourne on June 30th, appeared in the FINANCIAL TIMES the following day. It stated that forty-one lots of city property, being part of the estate of the late Mr. Watson, the Bendigo Quartz King, have realised £331,420. One lot worth £15 in 1837 yesterday fetched £59,000.

#### "TIMES" ON COMPULSORY PURCHASE.

The TIMES of July 9th in a leading article on Australian politics said:—

The progressive land tax, which is to be introduced at once, is the feature of the Ministry's programme which most engrosses Australian attention. While we think the tax may not be quite so easy to pass or to apply as its promoters seem to believe, we welcome and fully accept the assurance that one of its main objects is to assist immigration and to encourage closer settlement. It is deplorable to see near the big Australian cities great areas of land which have never been placed under cultivation, while settlers are unable to find holdings within easy reach of a market or a railway. Compulsory repurchase of land will never solve the problem of rapidly peopling Australia.

**The IDEAL Policy**
ISSUED BY
**The CITY LIFE ASSURANCE COMPANY, Ltd.**
*(Formerly the British Homes Assurance Corporation, Ltd.),*
PROVIDES
LIFE ASSURANCE WITHOUT MEDICAL EXAMINATION.
*For full particulars of this unique scheme send post-card to*
M. GREGORY, Managing Director, 6, Paul St., Finsbury, London, E.C.
AGENTS WANTED.—EXCELLENT PROSPECTS.

## SOUTH AUSTRALIA.

### THE SINGLE TAX LEAGUE.

The annual meeting of the Single Tax League was held in Adelaide on May 26th, Mr. W. H. Pope, President, in the chair. The reports submitted at the meeting stated that the movement was advancing chiefly among the Municipalities. The policy of taxing improvements was recognised as unjust. and a campaign in favour of substituting the Taxation of Land Values had been conducted by Councillor Craigie. On the passing of the British Budget a congratulatory cablegram had been forwarded to Mr. Lloyd George from the combined Single Tax League of the Commonwealth. The total revenue of the League amounted to £354 10s. 4d., and the total expenditure to £270 8s. 4d. Mr. T. J. Wainwright was elected President and Miss Emily Williams, Secretary.

### DEMAND FOR LAND.

According to a TIMES message from Adelaide on July 12th, large sections of Wirrabara and Hill River, two of the largest sheep stations within the agricultural areas, are being brought under the hammer by their owners. At recent similar sales of other old-established stations high prices were realized. The demand for agricultural land continues keen, and all the farming and grazing country made available by the Government or by private owners is being over-applied for. The treasurer has stated in the House of Assembly that within six months the Government will open up half-a-million acres.

### THE NEW LABOUR MINISTRY.

On July 5th, Mr. Verran, the new Labour Premier of South Australia, announced the Government's policy in the House of Assembly. A progressive land tax would be introduced only if a similar measure now being advanced by the Federal Government did not pass. Bills would be introduced for the compulsory repurchase of land and the assessment of its value for local rating purposes.

## NEW SOUTH WALES.

The chairman of the Peel River Land and Mineral Company speaking at a meeting on July 15th, said:—They read of proposed progressive land taxes, and estates of the size of the company's were to pay more, and, probably, an additional tax besides as absentee owners; but at present no Bill was before either House of Parliament.

The Secretary of the Sydney Single Tax League, Mr. A. G. Huie, writes:—

"Herewith copies of the series of leaflets we have published for distribution at this year's Royal Agricultural Show. It is the first time we have been enabled to take advantage of the show to bring our principles under the notice of the great crowds which go to Moore Park at Easter. That is one of the results of the Joseph Fels' Fund."

The leaflets are admirable, and well suited for the purpose.

## CANADA.

### HUDSON'S BAY COMPANY.

A general court of this company was held on July 4th, in London; Lord Strathcona presided, and in the course of his statement said:—

You are all aware, I presume, that the Hudson's Bay Company are not a land-trading company in the ordinary sense of the word; they do not purchase land for the purpose of selling it again at a profit. They acquired their land (many millions of acres—the whole of Rupertsland) in 1670 under the provisions of their Charter, and they held this land (the whole of it) until 1869-70. when, at the instance of the Imperial Government, they relinquished to the Government, for high State purposes, the whole of that property—millions of acres extending from the summit of the Rocky Mountains down to Hudson's Bay—that is, everywhere where the waters went into Hudson's Bay on the east side; they relinquished this property to the Government that they might give it to form part of what is the great Dominion of Canada to-day. The company held this very much in the same sense as any proprietor of land in the United Kingdom holds his, and as there were a number of participants in it (the shareholders) it was impossible to partition equally among them the land retained—over 6,000,000 or 7,000,000 acres—a very moderate quantity indeed to retain out of such a vast territory. The only way of doing it was by turning it into money—by selling it—and that is what the company are doing to-day. They are not, as I said before, like an ordinary land company—purchasing land and selling it again for profit—and consequently they are not under the obligation of paying income-tax on it any more than a proprietor in the United Kingdom is on selling his land. I thought it as well to make that clear to the shareholders, and I have endeavoured to do so. (Hear, hear.) . . . Regarding the land department, a combination of conditions continues to develop in Western Canada which can hardly fail to create an ever-growing demand for, and enhanced values of, agricultural lands. During the fiscal year of the land department under review, ending as previously stated on March 31, 1910, the area of farm lands sold amounted to 104,383 acres, for £266,600 4s. 9d., the average sale price being £2 11s. 1d., compared with 25,449 acres for £59,349 17s. 3d., an average per acre of £2 6s. 7d., for the previous year. From these figures it will be seen that the total area sold during the year under consideration represented slightly more than four times the area disposed of in the preceding year; while the increase in the average price realized is 4s. 6d.—nearly 10 per cent.

The particulars of farm land sales for the last six fiscal years are:—1904-5, 114,298 acres for £145,004 15s. 11d.—average, £1 5s. 4d. per acre; 1905-6, 226,197 acres for £331,156 4s. 8d. —average, £1 9s. 3d. per acre; 1906-7, 140,089 acres for £281,637 18s. 11d.—average, £2 0s. 2d. per acre; 1907-8, 21,214 acres for £54,937 16s. 2d.—average, £2 11s. 9d. per acre; 1908-9, 25,449 acres for £59,349 17s. 3d.—average, £2 6s. 7d. per acre; 1909-10, 104,383 acres for £226,600 4s. 9d.—average, £2 11s. 1d. per acre. (Cheers.) . . . And in connection with the land matters, let me say that your directors have followed a conservative, while at the same time a progressive, policy. It would have been the easiest thing for them to have shown much greater profits from the lands by selling indiscriminately at the prevailing prices; but in doing so they would have sacrificed the permanent and best interests of the shareholders, and this will be apparent to any one who will look into the advance in prices during the last six or eight years. It will be seen by a glance at the map of the fertile belt that the company's lands are not in one or two great blocks, but are situated in every one of the townships surveyed (containing 36 sections) to the extent practically of one-twentieth in each such township (that is, 5 per cent. in each township), so that there is no difficulty in reserving for a higher price such sections (or parts of sections) as it may appear desirable so to deal with, the actual fact being that while a portion of any section has been sold, let us say for eight or ten dollars per acre, in a couple of years or so later twenty dollars per acre, have been received for the other portion of the section of precisely the same quality. I speak here of actual facts.

Again, there are some millions of acres of land in what is known as the arid district, which a very few years ago could not have been sold for twenty shillings or even ten shillings an acre, and which now under irrigation are worth some two to three pounds an acre; and the company have recently effected one transaction of 102,000 acres of this character, where they will net from two to three pounds an acre for that self-same land. I merely instance this to show the great care and circumspection which must be used in dealing with that vast property of four or five million acres still remaining to the company, and which I have on many such occasions as the present spoken of as a most valuable inheritance, as with the increase of population and settlement the values must go on increasing year by year.

## UNITED STATES.

### PROGRESS.

Mr. Louis F. Post writes:—Over here, things have taken a tremendous plunge forward. When Harry George and I got home, we were hardly able to get our bearings on the political tendencies that had become manifest during our absence . . . . What Pinchot and Garfield's speeches may mean with reference to party politics, nobody can tell; but that those speeches express a tremendous and rapidly growing feeling all over the country is obvious. The conservation of natural resources and abolition of tariff protection are likely to come together as the great issue in our politics; and, while in form they will be as superficial as your penny-in-the-pound of land values, they will, like your penny-in-the-pound budget, bring out fundamental discussion. Although "conservation" meant at first only the protection of public lands still in government

ownership, the Republican leaders for that movement—like Pinchot and Garfield, &c.—are not hesitating to argue for equal rights in all natural resources. They probably do not think, in saying that, of going very far in our direction—no more than your Liberals who argued for land value taxation really thought of the radicalism as to land tenure which was carried in their argument—but the great thing is that the subject, even in its deeper phases, is now exciting discussion of a more radical kind than we have ever had before on so large a scale. As to the tariff, that has already got, with the Insurgent Republicans, to the point of being recognised as a fraud for protective purposes. You can hardly realise the tremendous advance in common talk and thought in our direction that has taken place since last fall. It is as great as that which took place in your country between my first visit and my second.

Mr. William Marion Reedy writing in the ST. LOUIS MIRROR, June 30th. says :—

Among the best talkers of Single Tax talk in this country to-day are Gifford Pinchot, James Rudolph Garfield and all the Conservationists. They want to conserve for public use the values in the unalienated land of the country. From that it is but a step to conserving for public benefit the values in the alienated lands. They haven't yet found out that the values can be conserved and the lands at the same time released to public use, by a simple method of taxation that will make the occupiers use the land or let it alone. A tax upon the actual value of the land—the value the grabbers estimate, not the value at which they grab it from the government—would stop the grab. The solution of the supposed conflict between conservation and development is as simple as A, B, C. If only Pinchot and Garfield could get this idea into the head of their great and good friend Roosevelt he might get up in his place and say something that would really make plutocracy tremble. He says he is not an economist, but a moralist; but robbing the people of their natural resources is a question for a moralist. Conservation without taxation at actual value is a farce. If the resources are only to be locked up, that will retard progress. Tax the resources and let them be free to the use of all who will pay what they are worth in taxes for the public good. Seems to me that Messrs. Pinchot, Garfield and Roosevelt have discovered a pretty bad case of a general disease, but haven't the nerve as yet to recommend the only possible cure. They'll all have to come to it, though, in the very near future. They've opened an issue that can only be closed by the application of the philosophy of Henry George.

### LAND VALUATION IN CLEVELAND.

We have received a copy of the "First Quadrennial Report of the Board of Assessors of Real Property of Cleveland, Ohio." It is a concise account of the activities and achievements of the Board from the time of its appointment in November, 1909, to 1st July, 1909. Over 145,000 parcels of land and 100,000 buildings have been appraised. This means that in a period of seven months a complete and reliable valuation of land apart from improvements has been carried out. The Board has been working under the direction and supervision of Mr. W. A. Somers, and the result reflects great credit on his system of working. Appended to the report are 32 interesting maps showing values in various districts of Cleveland.

### DENMARK.

The Danish Henry George League have taken an office in Fredericia Gade 25, Copenhagen, directly opposite to the common entrance to the Rigsdag (House of Parliament). They have also established a Press bureau which they hope to work largely through the assistance of members of the movement in different parts of the country. These friends are to conduct correspondence and supply articles for the local papers. Several new pamphlets are being prepared dealing with the taxation of land values from every point of view. It is proposed at present to begin this wider work in October, when the new offices will be occupied and equipped.

Miss Regine Petersen, who has been visiting Great Britain, called at the offices of the United Committee on two occasions and made inquiries about our methods of working.

### HOLLAND.

#### LOCAL TAXATION.

Mr. L. Simons, Member of the Town Council of Amsterdam, writing to the editor of the GLASGOW HERALD on June 23rd said :—

May I take the liberty of contradicting your statement in to-day's leading article on "Systems of Local Taxation" that "in Holland there is no local Income-tax"? Why, sir, and a "bonnie" one, too, as you would put it here. We have one now in our chief towns, and in Amsterdam as high as 5¼ per cent., beginning, however, only on incomes of £50 and allowing on the lower ones up to about £150 the deduction of the same amount, with further deductions for children, etc., thus reducing the burden very much for the smaller men. We do the same with our local assessments on the States tax on personal expenditure (which, like your local rates, is chiefly based on rateable values), levying from 60 per cent. up to 140, so that in this respect our complex system of local taxation differs largely from your own, which in the contrary sense falls most heavily on the smaller men. For I need not dwell on the well-known economic fact that the smaller the income the larger share of it has to be paid away in rent.

## BOOK REVIEWS.

### "PRIVILEGE AND DEMOCRACY." *

Privilege and Democracy: these words, or rather the ideas they are used to convey, to call up in the minds of others, are the very antithesis of each other. Where Privilege prevails, Democracy is impossible. When Democracy is once established, Privilege will necessarily have passed away. For what is Privilege? As the very origin of the word indicates—*privilegium*, private law, from *privus*, private, and *lex*, law—it denotes and indicates powers, advantages or favours, unaccompanied by proportional and corresponding duties, secured by custom, force or law to some, but denied to others. Democracy, on the other hand, means equal opportunities, political, social and industrial, to all—favours, or privileges, to none. Though reactionaries are to-day prone to assert that Democracy is on its trial, or has been tried and found wanting, the very opposite is true. It is Privilege that has everywhere been tried, enforced

* Privilege and Democracy. By Frederick C. Howe. Publishers, T. Fisher Unwin. London. Price 7/6 Net.


# INCREASE OF "LAND VALUES"

## *and the Pooling of Advantages.*

### *A New Application of the Principle.*

¶ If you did not by any chance read the advertisement of "*The Open Road*" on page 62 it might be as well to refer to it. You are told there that another may appear next month. **It all depends on you.** Understanding the principle of the Taxation of Land Values, you will see at once the logic. You know perfectly well that your presence with others in your locality sends up "*Land Values.*" If you read "*The Open Road*" as a result of reading this advertisement, you will send up "*Land Values.*" It is as plain as a pikestaff. Those responsible for "*Land Values*" tell you quite distinctly that if you deal with their advertisers you will help their journal (your journal). By dealing with their advertisers you will naturally increase the revenue from advertisements. By doing that, of course, you will enable them to increase the circulation of the journal. That is very effectually sending up "*Land Values.*" By buying "*The Open Road*" you encourage it to support "*Land Values.*" You effect a blending of forces and an association of services.

### *A Likeness with a Difference.*

¶ When people increase the value of land they merely increase the power of that which follows them about like a Vampire—Landlordism. In that respect then, if you read "*The Open Road*" you will *not* be acting as you do by daring to live on "land belonging to another." You will instead be co-operating to apply the principle of the Taxation of Land Values. There will be, not exactly a pooling of advantages, but at any rate reciprocal benefits. You will gain. "*The Open Road*" will gain. "*Land Values*" will gain. You can easily prove the gain to yourself! Send four penny stamps to the Publisher, C. W. DANIEL, 3, Amen Corner, London, E.C., who will post you in return "*The Open Road*" and other interesting matter, which will make you rejoice that you saw this advertisement. The subscription to "*The Open Road*" is 3s. yearly. To the United States, 1 Dollar.

by all the power of Governments on the masses of the people, and found lamentably wanting. It is in established privilege that all the social ills accompanying our present advance in material civilisation may be directly traced. It is in established privilege that we alone can find the explanation of the present unequal and inequitable distribution of wealth. It is against privilege that the ever-growing and righteous discontent of the masses of the people is being directed. And the overthrow of Privilege is the necessary first step toward the establishment of Democracy. Hence it is that those who have ears to listen can detect in the social strife of to-day the birth-struggles of Democracy, destined beyond all doubt ultimately to reign supreme over the destinies of mankind. And that those who have eyes to see can detect on the mountain tops the first faint gleams of the approaching dawn, though the valley may be still steeped in the gloom of night.

In incisive words, illumined by a sincerity and conviction too often lacking in such writings, the author of this book, Mr. F. C. Howe, clearly reveals the price the United States of America has had to pay and is still paying for the establishment of Privilege, and indicates the first step towards its overthrow as the predominant factor in their national life. It is a book earnestly to be commended to all students of history and of economics. Though an optimist as to the future, Mr. Howe clearly realises the evils of the present. "Through class-made law," he contends, "civilisation has been set back centuries in its growth, while liberty, the liberty that involves the economic as well as the political freedom of the individual, has all but disappeared from the face of the Western world." Biting words, but who dare deny their truth?

L. H. B.

---

### The Story of my Dictatorship.

1d. Edition. From these offices 5/6 per 100, Carriage Paid.

The above has now been published, has been widely circulated, and has been well noticed by the daily and weekly press. Some twenty thousand have already been placed, and we trust our readers will co-operate with us to secure as wide a circulation as possible for this bright little book, which is invaluable for propaganda purposes.

---

## THE NEW LAND LAW.*

### No more bad times for farmers and farm workers.

There are good farmers in this country who cannot get farms. There is much good land lying idle, and still more that is badly farmed. The farmers and farm workers have a hard time of it. Rents are too high in most cases. They are often paid out of the farmers' interest, out of the wages they should receive for management, or out of the workers' wages. To pay the rent, many a good farmer has to sell a horse which he would like to keep for working the farm, or cows and sheep which should be kept for stock. He cannot buy the best implements or seed. He has to sell good dairy produce and feed himself and his family on cheap and inferior food. The farm workers get low wages. Their families are usually badly housed, badly clothed, and badly fed. So little freedom and security have these men, so hard and laborious is their life, that thousands are flying to lonely and distant parts of the Colonies to get the scope and peace and independence, which landlordism denies to them at home.

### Not wicked landlords and farmers, but wicked laws.

There is no reason why farmers, ploughmen, and shepherds should be treated like objectionable people, or vicious criminals, and chased out of the country. At Lady Day, 1910, a farmer at Newark, Nottinghamshire, was turned out of his farm. A year before a dealer had offered a few shillings more rent per acre. The landlord gave the sitting tenant notice to quit. The Mark Lane Express (one of our leading agricultural papers) of April 4th, 1910, said that the new tenant was likely to be boycotted by his neighbours, so strong was the feeling that the previous farmer, who was highly respected for his character and work, had been wronged. But what is the use of blaming the new farmer? This same thing takes place every year. The common sense of the Newark farmers was all against the eviction of their neighbour and the raising of the rent. Common sense is the same in all similar cases, but common sense is worth nothing, if it never does anything to stop what it knows to be wicked and foolish. Those Newark farmers knew what a fair rent was, but they had no power in the matter. The new tenant and the landlord fixed the rent. Neither of them is fitted to do this. The tenant, because farms are too scarce, was too keen to get the farm, and the landlord was too anxious to get a higher rent to consider only the question of what the real value of the farm was. The opinion of the old farmer and of his old and experienced neighbours was unheeded. He was turned out, and he and his late neighbours will have to swallow their anger, while the new farmer pays too high a rent as long as he can. This is the outcome of our present land laws.

### A new Land Law.

Farmers have always desired to get land at rents which would leave them interest on their capital and wages for their labour. This is no sin. Without a rent which leaves such a return, no farmer can succeed, and with such a rent no industrious farmer need fail. Why should not farmers obtain their desire and put an end to their troubles? Under the Budget of 1909 there is to be a valuation of the land different from the landlords' valuation. It will be a record of the bare value of the land apart from all improvements upon it, and at first it is to be made by a Government valuer. But no one is so well-fitted to value a farm as six or seven farmers and men of experience in its neighbourhood. They could act with the landlord and Government valuer. Let the value at which they arrive be the rent which is to be paid for the land. We may assume that experienced farmers would fix the rent at a figure which would give the tenant a full return on his capital and labour. In bad seasons and with a fall in prices rents should be reduced, so that the tenant would never be required to pay rent out of his capital. All land should be valued, and offered to the men who would make good use of it. If this were done, thousands of farmers would find farms, and would be free from any fear of poverty or ruin.

### To secure the improvements.

The assessors or overseers have always a habit of raising the assessments when improvements are made by the landlord or tenant, and of fining them a few more shillings or pounds every year. The landlord has always a habit of raising the rent when the tenant improves the land. The valuation of the land apart from the improvements could be used to stop this. The value of the land would bear all rates and taxes, and improvements would be relieved from these burdens. The farmer could discuss with the landlord the question of what improvements were properly his own without fear of being turned out. He would not have to pay rent for the improvements made by his own industry and capital.

### To keep off other evils.

This change would prevent the landlords from reducing the value of their estates by draining away the capital of good tenants and driving them out, for the sake of getting an increased rent from a misguided farmer for a few years. Farmers would have more capital and workers more wages. They would produce more, and everyone, including the landlord, would be better off. Under this system, farmers would not be tempted or driven into the snare of land purchase, which sooner or later brings them into the clutches of the money-lenders, with their mortgages on the land, and their fixed rate of interest in bad seasons and good seasons, under low prices and high prices. To meet this interest, the so-called proprietors have not only to break into their capital, but lose their land as well. Small holdings and large holdings would be got in their proper places without the interference of County Councils. The interests of the landlords, large farmers, and small holders would be impartially considered.

### Good Times.

With security of tenure and improvements, with just rents, with all the land put to its proper use, well-educated young farmers and capable farm workers would stay at home and fill up the half-deserted country districts. They would give employment to smiths, joiners, builders, and village tradesmen. Decent men and women would be kept out of the poorhouse. There would be much more life in the country, and people would find there sufficient of the things for which they now go to the Colonies, or to the large towns. Since the first business of farmers is to get land, their first interest in politics should be to see that land can be obtained on fair terms.

* Leaflet No. 43.

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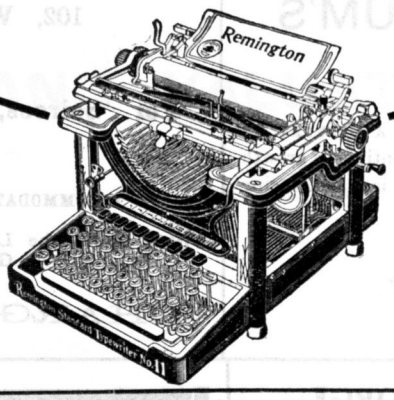


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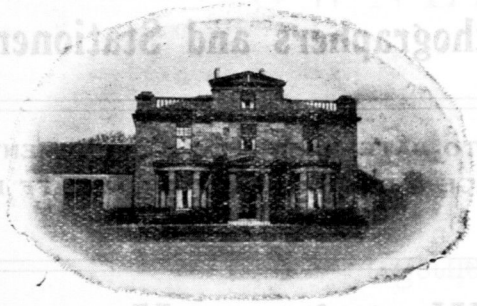

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# LAND VALUES

## SPECIAL SUPPLEMENT.

AUGUST, 1910.

## LAND VALUATION.

RETURN

REQUIRED TO BE FILLED UP BY

OWNERS OF LAND

under Section 26 of the Finance (1909–10) Act, 1910,

together with Instructions.

Presented to the House of Commons by Command of His Majesty.

[For the convenience of readers we print here Section 26 of the Finance Act.—Ed. L. V.]

26.—*Valuation of land for purposes of Act.*—(1) The Commissioners shall, as soon as may be after the passing of this Act, cause a valuation to be made of all land in the United Kingdom, showing separately the total value and the site value respectively of the land, and in the case of agricultural land the value of the land for agricultural purposes where that value is different from the site value. Each piece of land which is under separate occupation, and, if the owner so requires, any part of any land which is under separate occupation, shall be separately valued, and the value shall be estimated as on the thirtieth day of April nineteen hundred and nine.

(2) Any owner of land and any person receiving rent in respect of any land shall, on being required by notice from the Commissioners, furnish to the Commissioners a return containing such particulars as the Commissioners may require as to the rent received by him, and as to the ownership, tenure, area, character, and use of the land, and the consideration given on any previous sale or lease of the land, and any other matters which may properly be required for the purpose of the valuation of the land, and which it is in his power to give, and if any owner of land or person receiving any rent in respect of the land is required by the Commissioners to make a return under this section, and fails to make such a return within the time, not being less than thirty days, specified in the notice requiring a return, he shall be liable to a penalty not exceeding fifty pounds to be recoverable in the High Court.

(3) Any owner of land may, if he thinks fit, furnish to the Commissioners his estimate of the total value or site value or both of the land, and the Commissioners, in making their valuation, shall consider any estimate so furnished.

**COPY.**

# DUTIES ON LAND VALUES.

*(Finance* (1909-10) *Act*, 1910.)

## RETURN TO BE MADE BY AN OWNER OF LAND OR BY ANY PERSON RECEIVING RENT IN RESPECT OF LAND.

**(Penalty for failure to make a due Return, not exceeding £50.)**

| Reference to the accompanying Sheet of Instructions (Form 2—Land.) | | This space is not for the use of the person making the Return. |
|---|---|---|
| SEE INSTRUCTION 2. | Particulars extracted from the Rate books: Parish ..... | |
| | Number of Poor Rate.... | |
| | Name of Occupier ..... | |
| | Description of Property .. | |
| | Situation of Property .... | |
| | Estimated extent..... | Acres Roods |
| | Gross estimated Rental (or Gross Value in Valuation List*)..... | £ |
| | Rateable Value..... | £ |
| | (* Applicable to the Metropolis only.) | |

*IMPORTANT.—As the Land is to be valued as on 30th April, 1909, the particulars should be furnished, so far as possible, with reference to the circumstances existing on that date.*

## I. Particulars required by the Commissioners, which must be furnished so far as it is in the power of the person making the Return to give them.

| | | |
|---|---|---|
| See Instruction 4. | (*a*) Parish or Parishes in which the Land is situated. | |
| | (*b*) Name of Occupier. | |
| See Instructions 1 and 3. | (*c*) Christian Name and Surname and full postal address of the person making the Return. | |
| | (*d*) Nature of Interest of the person making the Return in the Land :— | |
| | (1) Whether Freehold, Copyhold, or Leasehold. | 1 |
| See Instruction 9. | (2) If Copyhold, name of the Manor. | 2 |
| | (3) If Leasehold, (i.) term of lease and date of commencement (including, where the lease contains a covenant for renewal, the period for which the lease may be renewed), and (ii.) name and address of lessor or his successor in title. | 3 (i.) 3 (ii.) |

| Reference to the accompanying Sheet of Instructions (Form 2—Land.) | | |
|---|---|---|
| | (*e*) Name & precise situation of the Land. | |
| SEE INSTRUCTION 2 | (*f*) Description of the Land, with particulars of the buildings and other structures (if any) thereon, and the purposes for which the property is used.<br>(House, Stable, Shop, Farm, etc.) | |
| | (*g*) Extent of the Land, if known. | Acres \| Roods \| Perches \| Yards |
| | (*h*) If the Land is let by the person making the Return, state :— | |
| | (i.) Whether let under Lease or Agreement, or | (i.) |
| | (ii.) If there is no Lease or written Agreement, whether let by the Year, Quarter, Month, or Week. | (ii.) |
| | (iii.) If let under Lease or Agreement— | |
| | (*a*) Term for which granted. | (iii.) (*a*) |
| | (*b*) Date of commencement of term. | (*b*) |
| | (*c*) Whether granted for any consideration in money, paid or to be paid by the Tenant, in addition to the Rent reserved,* or | (*c*) |
| | (*d*) Upon any condition as to the Tenant laying out money in Building, Rebuilding, or Improvements.* | (*d*) |
| | (iv.) Amount of Yearly Rent receivable.<br>(*If so, give full particulars.) | (iv.) £ |
| | (*i*) If the person making the Return is also the occupier, state the Annual Value ; *i.e.*, the Sum for which the Property is worth **to be Let** to a Yearly Tenant, the Owner keeping it in repair. | Annual Value £ |
| | (*k*) Amount of Land Tax (if any) and by whom borne. | £ borne by |
| | (*l*) Amount of Tithe Rentcharge, or of any payment in lieu of Tithes, for the year 1909, and by whom borne. | £<br>borne by |
| | (*m*) Amount of Drainage, or Improvement Rate, or of any similar charge, and by whom borne. | £<br>borne by |

| Reference to the accompanying Sheet of Instructions (Form 2—Land.) | | |
|---|---|---|
| | (*n*) Whether all usual Tenants' Rates and Taxes are borne by the Occupier, and, if not, by whom. | |
| | (*o*) By whom is the cost of Repairs, Insurance, and other expenses necessary to maintain the Property, borne? | |
| See Instructions, page 1, foot note †. | (*p*) Whether the Land is subject to any:—<br>(i.) Fixed Charges (exclusive of Tithe Rentcharge entered in space (*l*)), and, if so, the Annual Amount thereof.<br>(ii.) Public Rights of Way .....<br>(iii.) Public Rights of User .....<br>(iv.) Right of Common .....<br>(v.) Easements affecting the Land .....<br>(vi.) Covenant or Agreement restricting the use of the Land, and, if so, the date when such Covenant or Agreement was entered into or made.<br>(Full particulars should be given in each case.) | Annual Amount £<br><br><br><br><br><br>Date when made |
| | (*q*) Particulars of the last sale (if any) of the Land within 20 years before 30 April, 1909, and of Expenditure since the date thereof:—<br>(i.) Date of Sale.<br>(ii.) Amount of Purchase-money and other consideration (if any).<br>(iii.) Capital Expenditure upon the Land since date of Sale. | <br><br>(i.)<br>(ii.)<br>(iii.) |
| See Instruction 5. | (*r*) Observations, with description, extent, and precise situation of any part of the Land which the Owner requires to be separately valued. | |
| | (*s*) If the person making the Return desires that communications should be sent to an Agent or Solicitor on his behalf, the name and full postal address of such Agent or Solicitor. | |

| Reference to the accompanying Sheet of Instructions (Form 2—Land.) | |
|---|---|

| | | |
|---|---|---|
| See Instruction 6. | *(*t*) (i.) Does the person making the Return own the minerals comprised in the Land ? | (i.) |
| | (ii.) If so, state :— | |
| | (*a*) Whether the minerals were, on 30 April, 1909, comprised in a mining lease or being worked by the proprietor. | (ii.) (*a*) |
| | (*b*) Whether the minerals are now comprised in a mining lease or being worked by the proprietor. | (*b*) |
| | (iii.) If not, state the name and address of the proprietor of the minerals. | (iii.) |
| | (*Minerals not comprised in a mining lease or being worked, are to be treated as having no value as minerals, unless the proprietor of the minerals fills up space (*w*) below.) | |

I hereby declare that the foregoing particulars are in every respect fully and truly stated to the best of my judgment and belief.

Dated this day of 191 .

_____ { Signature of person making the Return.

_____ { Rank, Title, or Description.

## II. Additional particulars which may be given, if desired.

| | | |
|---|---|---|
| See Instructions 7, 8 and 9, | (*u*) Value of the Land as defined in Instruction 7, and estimated by the Owner, with particulars how arrived at :— | |
| | (i.) Gross Value. | (i.) £ |
| | (ii.) Full Site Value. | (ii.) £ |
| | (iii.) Total Value. | (iii.) £ |
| | (iv.) Assessable Site Value. | (iv.) £ |
| | (v.) Particulars how Values arrived at.* | (v.) |
| | (*May be given on a separate sheet of paper, if desired.) | |
| See Instructions 7, 8 and 9. | (*v*) If the Owner does not desire to furnish his estimate of the Value of the Land, but intends to claim a Site-value deduction under Instruction 7 (iv.), (*a*), (*b*), (*c*), or (*d*), or under Instruction 9 (i.), (*a*), the intention should be stated. A form will then be sent in due course for particulars of the claim to be given. | |
| See Instructions 6 and 10. | (*w*) Nature, and estimate of the Capital Value of any minerals not comprised in a mining lease and not being worked, which have a value as minerals. | Nature<br>Capital Value £ |

_____ Signature.

_____ Date.

# DUTIES ON LAND VALUES.

## INSTRUCTIONS FOR MAKING RETURNS ON FORM 4.

### I.—Instructions relating principally to particulars which it is compulsory to furnish.

1. The persons who are required to make this return are (a) the owner of the land, and (b) any person receiving rent in respect of the land.

The expression "owner" means the person entitled in possession to the rents and profits of the land in virtue of any estate of freehold, except that where land is let on lease for a term of which more than fifty years are unexpired, the lessee under the lease, or, if there are two or more such leases, the lessee under the last created underlease, is deemed to be the owner instead of the person entitled to the rents and profits as aforesaid.

**2. The expression "land" includes all buildings and other structures thereon, and all minerals, on, in, or under the surface of the land.**

3. If any person who is not the owner of land, or a person receiving rent, is called upon to make a return, he should return the form to the officer named in the notice, stating the nature and extent of his own interest in the land, and the name and address of the owner, or of the person to whom he pays rent. If any person called upon to make a return is unable to give all the information required, he should furnish all the particulars which it is in his power to give, and insert the words "Not known" in the spaces which he is unable to fill up.

4. If any piece of land under one occupation extends into two or more parishes, separate returns may, if the owner thinks fit, be made for the parts lying within each parish, or, one return, relating to the whole of the land, may be made in the parish in which the greater part of the land is situate. In the latter case, notes should be made on the forms for the other parish or parishes affected, "*Included in return for .....parish,*" (stating the name of the parish in which the inclusive return has been made).

5. Attention is called to the fact that the owner has the option of requiring the Commissioners to value separately any part of any land. In cases in which it is desired to exercise this option, particulars of the division required should be entered in the space for "Observations" on the form of return.

6. For the purposes of valuation, minerals are to be treated as a separate parcel of land; but where the minerals are not comprised in a mining lease, or being worked, they are to be treated as having no value as minerals, unless the proprietor of the minerals, in his return, specifies the nature of the minerals and his estimate of their capital value.

### II.—Instructions relating principally to particulars which the owner may furnish, if he thinks fit.

**7. If the owner desires to furnish his estimate of the total value and the assessable site value of the land, the value to be returned is not merely the value of the interest or share belonging to the person making the return, but the whole value of the land, that is, the aggregate value of all the interests therein, subject only to the limitations specified below.**

**Gross Value.** (i.) The gross value of land means the amount which the fee simple of the land, if sold at the time in the open market by a willing seller in its then condition, free from incumbrances,* and from any burden, charge, or restriction (other than rates or taxes), might be expected to realise.

**Full Site Value.** (ii.) The full site value of land means the amount which remains after deducting from the gross value of the land the difference (if any) between that value and the value which the fee simple of the land, if sold at the time in the open market by a willing seller, might be expected to realise if the land were divested of any buildings, and of any other structures (including fixed or attached machinery) on, in, or under the surface, which are appurtenant to, or used in connection with, any such buildings, and of all growing timber, fruit trees, fruit bushes, and other things growing thereon.

**Total Value.** (iii.) The total value of land means the gross value after deducting the amount by which the gross value would be diminished if the land were sold subject to any fixed charges,† and to any public

* The expression "incumbrance" includes a mortgage in fee or for a less estate, and a trust for securing money, and a lien, and a charge of a portion, annuity, or any capital or annual sum, but does not include a fixed charge as defined in the footnote below.

† The expression "fixed charge" means any rent-charge (that is, tithe or tithe rent-charge, or other periodical payment or rendering in lieu of or in the nature of tithe, or any fee farm rent, rent seck, quit rent, chief rent, rent of assize, or any other perpetual rent or annuity granted out of land), and any burden or charge (other than rates or taxes) arising by operation of law, or imposed by any Act of Parliament, or imposed in pursuance of the exercise of any powers, or the performance of any duties under any such Act, otherwise than by a person interested in the land or in consideration of any advance to any person interested in the land.

rights of way, or any public rights of user, and to any right of common, and to any easements affecting the land, and to any covenant or agreement restricting the use of the land, entered into or made before the 30th day of April, 1909, and to any covenant or agreement restricting the use of the land entered into or made on or after that date, if the restraint imposed by the covenant or agreement so entered into or made on or after that date was when imposed desirable in the interests of the public, or in view of the character and surroundings of the neighbourhood.

**Assessable Site Value.**

(iv.) The assessable site value of land means the total value after deducting—

(*a.*) The same amount as is to be deducted for the purpose of arriving at full site value from gross value ; and

(*b.*) Any part of the total value which is directly attributable to works executed, or expenditure of a capital nature (including any expenses of advertisement) incurred *bona fide* by, or on behalf of, or solely in the interests of, any person interested in the land, for the purpose of improving the value of the land as building land, or for the purpose of any business, trade, or industry other than agriculture*; and

(*c.*) Any part of the total value which is directly attributable to the appropriation of any land or to the gift of any land by any person interested in the land for the purpose of streets, roads, paths, squares, gardens, or other open spaces for the use of the public ; and

(*d.*) Any part of the total value which is directly attributable to the expenditure of money on the redemption of any land tax, or any fixed charge, or on the enfranchisement of copyhold land or customary freeholds, or on effecting the release of any covenant or agreement restricting the use of land which may be taken into account in ascertaining the total value of the land, or to goodwill or any other matter which is personal to the owner, occupier, or other person interested for the time being in the land ; and

(*e.*) Any sums which it would be necessary to expend in order to divest the land of buildings, timber, trees, or other things of which it is to be taken to be divested for the purpose of arriving at the full site value from the gross value of the land, and of which it would be necessary to divest the land for the purpose of realising the full site value.

Where any works executed or expenditure incurred for the purpose of improving the value of the land for agriculture have actually improved the value of the land as building land, or for the purpose of any business, trade, or industry other than agriculture, the works or expenditure are to be treated as having been executed or incurred also for the latter purposes.

**8. A person is not entitled to claim any deduction for the purpose of ascertaining the site value of any land on any occasion on which increment value duty becomes payable, if the deduction is one which could have been, but was not, claimed for the purpose of ascertaining the original site value of the land.**

9. The following provisions have effect with respect to copyholds, including customary freeholds :—

(i.) In the case of copyholds of inheritance, and copyholds held for a life or lives or for years where the tenant has a right of renewal, and customary freeholds—

(*a.*) The total and site values of the land are to be ascertained as if the land were freehold land, subject to a deduction of an amount equal to the amount which it would cost to enfranchise the land ;

(*b.*) References to the fee simple of land are to be treated as references to the whole copyhold or customary interest or estate ;

(*c.*) In the definition of " owner," a reference to the person entitled to the rents and profits of the land as tenant by copy of court roll or customary tenure is to be substituted for the reference to the person entitled to the rents and profits of the land in virtue of an estate of freehold ;

(ii.) In the case of copyhold land held for a life or lives, or for years where the tenant has not a right of renewal, the Finance (1909/10) Act, 1910, is to have effect as if the land were freehold land and the copyhold interest were a leasehold interest.

10. The total value of minerals means the amount which the fee simple of the minerals, if sold in the open market by a willing seller in their then condition, might be expected to realise, and the capital value of minerals means the total value, after allowing deductions for any works executed or expenditure of a capital nature incurred *bona fide* by or on behalf of any person interested in the minerals for the purpose of bringing the minerals into working, or where the minerals have been partly worked, such deduction as is proportionate to the amount of minerals which have not been worked.

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* The expression " agriculture " includes the use of land as meadow or pasture land or orchard or osier or woodland, or for market gardens, nursery grounds, or allotments ; and the expression " agricultural land " is to be construed accordingly.

# Land Values

JOURNAL OF THE MOVEMENT FOR THE TAXATION OF LAND VALUES.

Seventeenth Year—No. 196 SEPTEMBER. 1910 1d.; Post, 1/6 per annum.

Telephone: Gerrard 8323, 8324. Telegrams: "Eulav, London."

CONTENTS.

| | Page |
|---|---|
| NOTES OF THE MONTH:— | |
| The Valuation | 67 |
| Progress in the Country and in Parliament | 67 |
| Landlords Advocate Passive Resistance | 68 |
| Landlordism Divided | 69 |
| LEADING ARTICLE:— | |
| Ownership *versus* Tenancy under Valuation | 70 |
| SPECIAL ARTICLES:— | |
| The Valuation at Work | 71 |
| Valuation in "The Good Old Days" | 72 |
| An Impeachment of Private Property in Land (from THE STATIST) | 72 |
| HERE AND THERE | 73 |
| A Single Tax Congress | 74 |
| Waste Land in England | 75 |
| PUBLIC AND PRIVATE INTERESTS:— | |
| £50,000 for a London Site | 76 |
| An Increased Rent of £30,000 | 76 |
| Cottage Hovels at Winchester | 76 |
| High Prices for Farm Land | 76 |
| POLITICAL AND ECONOMIC DISCUSSION:— | |
| Lord Rosebery on Poverty | 77 |
| Mr. Balfour on Small Ownership | 78 |
| Lord Carrington on Credit Banks | 79 |
| Tory Land Reform | 79 |
| NEWS OF THE MOVEMENT:— | |
| Land Values Group in Parliament.—Memorial presented to the Government. Antwerp Free Trade Congress. Manchester, Newcastle, Wales, Midlands, Scotland | 80—86 |
| Cartoon—"The Holiday Task" | 81 |
| Annual Meeting of the English League | 84 |
| COLONIAL AND FOREIGN:— | |
| Australia, West Africa, Canada, India, United States, Denmark Sweden, Germany | 86—88 |

## NOTES OF THE MONTH.

### The Valuation.

The land question is extending and confirming its hold on the mind of the country. We are only at the beginning of the valuation and already it is engaging more serious attention than any other subject in the world of politics. This is a reason for satisfaction, as well as an inspiration towards further efforts. The power of landlordism has covered the face of this land completely; it has pressed heavily and disastrously on the industry and life of the nation. But the valuation is an attack on this power, wide enough to touch it at every point, if not strong enough to break it. In and through the valuation itself relief and security can be obtained for the men and women who maintain the nation by their services. Therefore, the deep and wide interest which is being taken in this subject is one of the most blessed and hopeful activities to which a country could give itself. The valuation is proceeding, and the most prominent incidents connected with its progress are the fierce and angry protests of its opponents. This is good. The controversy over the actual operation and administration of the Budget is deepening the impression that was made by its discussion last year.

### The Movement.

The calm which prevails in politics is in deep contrast with the stir and commotion which have arisen about the valuation. Not even during the height of the Budget controversy last year was there a greater interest taken in the land question. The newspapers, magazines and reviews are filled with discussions of the subject. There was a time when the Taxation of Land Values was regarded with indifference and apathy, but the receipt of the valuation forms by millions of land-owners has dispelled that indifferent attitude in their cases. It is a gigantic task which the Inland Revenue officials have undertaken, and it will bear wonderful fruit. This invasion of privileges which the landowners have regarded as sacred gives rise to numerous movements on their part. There is something admirable as well as pathetic in the efforts made by the Land Union to withstand the progress of the principle which has now become the policy of the nation. Such a revolutionary and far-reaching change is bound to meet opposition until it has finally commended itself by its operation. There can be no return on this road, and we must make the most of the lessons which will be derived from the progress of this valuation.

### A New Move in Parliament.

The statement signed by 134 Members of Parliament which appears in another column has received a remarkable amount of attention in the Press. The statement was presented as a memorial and petition to the Government, and this fact has irritated the Conservatives, who thought that further demands should be stayed until the valuation was complete. The promoters of the memorial have quite other ideas. Bearing in mind the urgency of the problems which await the practical application of the Budget's principle, they know that the valuation will be all too slow and the imposition of a tax too late. The next step cannot be taken too soon. Until now the land question has never been in Parliament as it has deserved to be. For hundreds of years Parliament has devoted itself very largely to securing privileges in land for a small class. Protests as numerous as they were futile have been made against this policy. It is only now that effect in the smallest way has been given to all those protests and rebellions, and no apology is required for seeking to occupy the time of Parliament in undoing the evil work that has been done through long centuries. There is no reason why the land question should fall out of any Session of Parliament, until the disgraceful and unholy conditions of poverty are swept from the shores of Great Britain and Ireland.

### Appreciation of the Land Question.

We are fortunate here in Britain, we who believe that the substance of freedom and justice springs from the free and just use of land. We have been able to keep this view before the country in a steady if somewhat modest light, and the people have appreciated the view. They are interested in the land. They are conscious that they have been robbed of this thing which is as essential to them as breath, or the blood in their veins. They have made attempts to regain the freer use of land which their ancestors enjoyed in the rudest times. Hitherto they have failed, but they have been wisely patient and careful, guiding their impulses by reason. In the Highlands and Lowlands

of Scotland, in the North of England and in Wales, in all the industrial centres there has been an appreciation of the fact that a determined attack is being made on the system which has waged war on the well-being of the people. Even in the South of England, where the influence of landowners stifles thought and expression, there are independent men who understand what is being done, and who are being drawn into the work.

In whatever direction we turn we find a growing disposition to challenge landlordism. THE STATIST, one of the most influential financial journals in the country, has printed a long series of articles entitled: "Increasing the Purchasing Power." In his survey of conditions at home and abroad the writer has fearlessly condemned private property in land in its relation to business, and the articles throughout have recognised the identity of sound business and absolutely just conditions for the working people. The expression of these views and the growth of this spirit in such places are encouraging.

### The Working of the Leaven.

It is not only at home that the idea of opening up the land to the activities of labour and capital and of freeing these activities from the penalties of taxation is spreading. Friends of land monopoly are beginning to be troubled because that idea is taking practical shape in Australia, and because in Europe and America it is more rapidly approving itself to men's sense of what is right in business and morality. The Free Trade Congress at Antwerp, at which men from a large number of countries were present, welcomed Mr. Verinder's statement of the principle, however reluctant the leaders of the Congress were to associate it with Free Trade. The forces which spring from this idea are gathering on all sides.

### A Counsel of Despair.

> Surely if there ever was a case for passive resistance it is with reference to these returns? I suggest that a League of Passive Resisters be formed, and that the forms of return be pigeon-holed and left there. The authority for asking some of the questions is more than doubtful, and if a tithe only of the more than 2,000,000 owners who are called upon to make the returns combine to do nothing, the whole of this absurd fabric will topple over, and if a sufficient number of owners act upon the suggestion the department will be helpless to enforce the penalties. Quite a small fee in respect of each holding would cover the expenses of effecting the combination and of meeting any proceedings for enforcing the penalties, but if a sufficient number of owners combine I have a shrewd suspicion there never would be an attempt on any large scale to enforce the penalties.

"A Country Solicitor" writes thus about the valuation forms in the TIMES of August 22nd. For once the ideas and forces of revolution have got law and order on their side. Landlordism is to be undermined and destroyed in Great Britain, and instead of being able to invoke the powers of the law, or of the army, it finds them in other hands. This revolution is unlike a great many of its predecessors; it has a sobering, steadying effect on the nation. The landlords and lawyers may struggle and kick, but there is an overwhelming force opposed to them.

### Holding up the Home Land.

At a recent meeting of the Sutherland County Council a letter was read from the Duke of Sutherland declining to re-open the Kildonan and Suisgill goldfields at present, but stating that something might be done at some future time. Mr. A. S. Innes, Rogart, in a violent speech, declared the letter despotic and tyrannical. The only native industry they had was refused to them, and tradesmen were interdicted from pursuing the quest by legitimate means. The duke was contemplating a scheme to transport some hundreds more of the people of the country to frozen Alberta, and that he was doing rather than open up the country of Sutherland, where there were numerous opportunities of doing so. A motion regretting the duke's action was unanimously carried.

This unanimity of the County Council in condemning the Duke's action indicates the strong spirit of revolt against the system of land tenure in Scotland. The time is fully ripe for the advocates of the Taxation of Land Values to co-operate with local agitators who are in favour of abolishing the power of the landowners. Nothing so dramatic as forcible evictions and the burning of crofters' houses has taken place in the Highlands recently, but the inhabitants are still conscious of being under the oppressive power of landlordism. They resort to emigration to the towns and Colonies as a means of escape. There is no better field for work than among people who feel and appreciate this baneful influence so directly, and in spite of efforts on the part of the Land Union and other landlord organisations we are confident that the Highlanders will respond to a clear appeal for the total and immediate destruction of the landlords' power.

### Backward Farming.

Lord Richard Cavendish, Chairman of the Development Commission, speaking to his tenantry at Holker Hall on August 6th, called attention to what he regarded as two serious defects in modern farming methods. He said that from a scientific point of view we knew really little of the habits and nature of the produce cultivated by a farmer. He suggested that our work of research and education should be improved, as he believed that we could largely increase the yield from the land of England. Again there was little or no combination amongst farmers in this country, and where they were far removed from market they had no facilities for the transit of their goods.

There is much truth in Lord Richard Cavendish's statement. The majority of British farmers could do much to improve the quality of their seeds and live stock, and indeed, their whole equipment for working the farms. They could also gain much by a system of co-operation in buying what they required and in marketing their produce. But nothing is more notorious in the history of British and Irish farming than the fact that as soon as farmers increase the output of their farms the landowners raise the rents to absorb the increase. This notorious fact influences the farmers consciously and unconsciously. It stifles their enterprise, and is largely, or perhaps wholly, responsible for the comparative stagnation that has marked methods of farming in a great many parts of this country. These farmers object to farm only for the benefit of others.

### Wasted Experience.

The EVENING NEWS of August 13th contained an account of the adventures of Mr. T. B. Ingram, who was educated for the Church, and who spent four years in investigating the conditions under which professional tramps live. In his travels he saw much of the worst conditions that prevail among other people than tramps.

> "I found," he says, "that the unskilled worker has a terribly hard struggle to get employment in London. I tried 'bill bunging'—that is distributing handbills—at 2s. 6d. a day. Then I became a sandwichman at 1s. 2d. a day. . .
>
> "I had heard much of the fierce competition amongst clerks, and seeing an advertisement requiring one for an Oxford Street establishment, I made personal application

for the position. The salary was only 10s. a week, and applicants had to be able to correspond in German or French, operate a typewriter, and write shorthand. When I reached the office I found about a hundred applicants already there. My inquiries went to show that the out-of-work clerk in London has a very rough time of it, especially if a little grey should be showing in his head."

Mr. Ingram, however, sees nothing wrong in these conditions, for he has come to the conclusion that "if a man is what is called 'down on his luck' he has generally himself to blame. . . Any man who honestly wishes to do so can raise himself from the lowest social depths." We can scarcely imagine sandwich men at 1s. 2d. a day or clerks at 10s. a week raising themselves very much. It would go hard with humanity and progress if all men shared Mr. Ingram's narrow opinions and sympathies.

### Landlordism Divided.

The Land Union has broken out in a new place. Capt. Pretyman, in the DAILY MAIL, of August 18th, gave the outline of a new scheme which the Land Union proposes to carry out, and which the MAIL heartily endorsed and called "land for the asking," for establishing on small holdings what he calls the "pensioner class." The pensioners include ex-soldiers and sailors, ex-policemen, men who have served in the fire brigade, civil servants and others who have by honourable public or private service earned or saved a small pension or income. "If any applications are received," says Capt. Pretyman, "the Land Union will approach its landowning members and will endeavour to induce them to provide the necessary accommodation." He is very sanguine that landowners will do for his proteges what they will not do for agriculturalists, large or small. He believes they will willingly provide the necessary land, and perhaps the houses too, on favourable terms. One of the advantages of the scheme is, according to Capt. Pretymen, that scoutmasters and organisers of clubs and sports would be provided for the villages. To us there is a suggestion of landlords' agents.

Capt. Pretyman asked for public opinion and criticism, and he got it, but we doubt if he is pleased. The DAILY EXPRESS, of August 19th, which might have been expected to be friendly, was very caustic. It called the scheme "fatuous land 'reform' that would result in ruin," and referring to the Unionist policy of land purchase, said:—"An ingenious and fatuous attempt is now being made to draw a red herring across the trail by the formulation of a counter scheme which, despite the large words with which it is announced, is quite obviously destined to fail, and is quite as obviously intended to prove, first, that there is no great demand for small ownership, and second, that small ownership is not a reasonable business proposition." In the leading article of the same issue a sneering reference was made to "land for the asking" at thirty years' purchase, and it was said that "as a matter of fact, without the combination of skill, untiring industry, credit and co-operation, it is impossible to make a small holding pay its own expenses."

This split in the ranks of landlordism is very instructive, showing that the campaign started in last year's Budget is putting them at sixes and sevens. One section is tumbling head over heels in its anxiety to do something which another section is trying to undo with a "red-herring," because they would rather take their chance of things turning out to their advantage. The EXPRESS'S sneer about thirty years' purchase applies with added force to their own scheme for universal state-aided purchase. Under the present system of land monopoly both schemes must fail, because the demand created will inflate the value of suitable land to an unprofitable extent.

### Antwerp Free Trade Congress.

The representatives from the United Committee for the Taxation of Land Values, at the International Free Trade Congress at Antwerp, were more than pleased with the proceedings. Mr. Verinder's speech in explanation of his paper was received with great enthusiasm, indicating quite clearly that the Congress knew and approved of the "drift" of the speaker's remarks. The paper, of course, had been previously printed and circulated along with other papers written on the various phases of the controversy. We gladly take this opportunity of gratefully acknowledging the most generous entertainment afforded to the members of the Congress from beginning to end. Our Antwerp friends were more than kind, and did everything possible to make the visit of the delegates pleasant and agreeable. There were occasions all through the various entertainments for wholesome discussion of the Taxation of Land Values, and thanks to Mr. Fels raising the question in a vigorous way at the Congress, the subject came in for a good deal of criticism and explanation, wherever and whenever members of the Congress foregathered. Some of the newspapers on this side reported that the Chairman, "expressing the general feeling of the Congress," ruled that the question of taxing Land Values was a national one, special to England, and did not come properly within the scope of the Congress, and therefore further discussion was excluded. But with all due respect, this is not so. The Congress was very much in favour of considering the question, and had there been sufficient time, would in our judgment gladly have done so. It may be true that the Chairman and the organisers of the Congress thought it advisable to rule the question out of the scope of a Free Trade Congress, but the great body of the members present were decidedly not of that opinion. Mr. Verinder got the most patient hearing, and at the conclusion of his remarks, received quite an ovation. There were quite a number of other papers and other speakers who did not get a hearing, for want of time. Mr. Verinder's paper on "The Relationship of the Taxation of Land Values to Free Trade" will be printed in pamphlet form in due course.

### KENMORE.

The road that leads to Kenmore
  Is overgrown with grass,
And brambles stretch their fingers
  Where rich folk used to pass.

Last year leaves are blowing
  Upon the cobbled way,
And nettles rankly growing
  Where children used to play.

The little crofts are falling,
  And fields are lying bare.
The curlews calling, calling,
  Are the only creatures there.

O come ye to the fishing,
  The wind is in the west,
Prepare yourselves for sailing,
  The eventide is best.
But the lads that lived in Kenmore
  Are long ago at rest.

IVAN CAMPBELL.

In COUNTRY LIFE, July 16th.

The DAILY HERALD of Adelaide (Saturday edition) now contains regularly a column of news of the movement or an explanatory article contributed by Miss Emily Williams, Secretary of the Single Tax League of South Australia, 30, Pirie Chambers, Pirie Street, Adelaide, Australia.

"OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## OWNERSHIP V. TENANCY UNDER VALUATION.

Mr. A. J. Balfour, writing on October 25th, 1909, said: "It is a mistake to suppose, as many people do, either that small ownership is the *natural* organisation of rural life—that is, the one which would universally prevail, but for antiquated laws and bad tradition—or that if, it were suddenly established, as by a stroke of a pen, it would immediately work smoothly and automatically to the general advantage of all concerned. This is too sanguine a view. The life of a small owner, though honourable and independent, is rarely an easy one. In some parts of the country his industry needs for its full success to be supplemented by other employments; it is laborious and requires the vigorous co-operation of all the members of the family who are able to help, be they young or old, male or female. It has its risks, and in many of the States where the system is most deeply rooted in the national life, it yet has to be sustained to heavy protective tariffs."

Mr. Balfour is right. The life of the small owner is always one of hard work for a poor reward, and often a hopeless struggle with debt. The British tenant-farmers and farm workers are hard pressed just now, but they have no desire to be bound like serfs to mortgaged farms. They want land, but they know that the man who buys land with borrowed money does not really get the land. The land more often gets him in its grip and ruins him. There is no freedom for a man in this position.

It is absurd and false to speak of small owners in France, Denmark, and Ireland, when these "owners" have to pay interest on millions of debt. As Mr. Balfour says, they and their families have to work from morning till night, on the farm and off it, to keep above water. The man who has borrowed too much money on his land is not a bit better off than the man who pays too much rent. When low prices or bad seasons come he is worse off, as he still pays interest at full rate.

There is one fault or vice in our land policy. Whether it is the landlord-tenant system, the Small Holdings Act, or land purchase schemes, their first concern is to give the landlords a high rent or a high price; it is only their second concern to give the farmers and labourers the fair play which they need to make a living for themselves and others. This policy must be changed. If we put the farmers and labourers first, not only will they themselves be better off but the landlords and all others will be better off. Farmers with plenty of capital can farm better than those with too little. Well-paid labourers can produce more than poorly paid labourers. They are better customers of other workers. But how can farmers keep or gather capital, how can they pay their labourers fair or sufficient wages, if the rents take away too much of the produce? How can labourers improve their position when the landlords hold back the land on which they must get an independent living?

The land of Great Britain must be placed at the service of the men who will work it. Until this is done, nothing will do any good to farming. Dukes, Marquises, Earls and other landlords are far too busy with other things to manage the land and rents of the whole country properly. They have had a fair chance for the last 400 years. They got most of the crown lands, most of the church lands, all the land of the Highland clans, most of the commons and common fields, and most of the land of Ireland. They have had more power than all the rest of the people combined. Controlling land they controlled everything. They have ruined agriculture over and over again. For agriculture is only another name for farmers and labourers. They have made life a hell for these people, making them skip round the country and out of the country with high rents and haughty, disdainful treatment. They have broken the health and spirits of millions of men and tens of millions of helpless women and children. They have made the people poor. There are thousands of houses in our country that are a disgrace to the British nation, houses that take in rain, and are overcrowded. Poor food, poor clothes, poor houses, breed consumption and every disease. Idle land, or badly used land, means unemployed men, and unemployed men are poor men themselves and a burden to others. High rents make the men who pay them poor, and poor men do no good to anyone.

There is no reason why men should be poor. All the land is not idle and badly farmed, and all rents are not too high, but enough land is out of use and rents are too high in plenty of cases to keep millions of people in poverty. All this must be changed. The British people have built splendid cities, splendid steamers, railways and locomotives, they are now building wonderful airships, but they have never yet managed to make a decent use of their land. They have failed because they have never really tried. There is only one step which will enable them to use their land as it ought to be used. They must take over from the landowners the power of controlling the land of the country. They must refuse and put aside Lord Lansdowne's claim. Speaking in the House of Lords on the Scottish Small Land Holder's Bill on August 14th, 1907, Lord Lansdowne said: "Surely what gives reality to ownership, what makes it a valuable and precious thing to many people, is that we have hitherto associated with it the power of guiding the destinies of the estate, of superintending its development and improvement, and, above all things, the right to select the persons to be associated with the proprietor in the cultivation of the soil." This is the very citadel of the landowner's power, and this must go. Up till now, the people

have never faced this claim. It is their duty and privilege to do it now.

Whether it is a working man, a labourer, who wants a quarter of an acre for a cottage and garden, or a farmer who wants 20 or 40 acres, or another farmer who wants 100 or 200 acres, or another farmer who wants 1,000 or 4,000 acres, or a sportsman who wants a shooting or fishing, or a man who wants a site for a mansion and park, for a house, a tenement, or factory, or a railway company which wants land for a railway, or a mining company which wants to open a mine, it should be the business of all the responsible and intelligent people in every district to see that they get land for these objects, and that they get it on terms which will enable them to thrive and prosper. In the centre of London, as well as in the most distant parish of Ireland, the Hebrides, or Shetland, the occupiers of land should rise up and come out of their little narrow businesses, and exercise the right that Lord Lansdowne claims for the landowners. They will never be free and independent men until they do this. They will be at the mercy and disposal of the men who "guide the destinies of the estate."

The people have got their chance now in the valuation of land under the Budget of 1909. In every parish the men who know the value of the land best of all men in the world can form themselves into committees to advise and assist the Government valuers. They can decide what is the best use of the land for all concerned, and who are the people best fitted to use it. The value of the land having been fixed each year at a figure which would leave to its occupier a full return for his capital and labour, that value should be taken as the rent payable by the occupier. Every piece of land would then be used in the way that would commend itself to the commonsense and opinion of all the people; for every man could offer his opinion and every opinion would be heard. All the taxes on food, houses, shops, and other good things could be abolished, and a sufficient portion of the land value could be taken in their place. Everyone would gain. There would be higher wages, because far more land would be brought into use, and a greater demand would be made for labour. Labourers could save money and become capitalists.

This is the only national or universal scheme of land reform before the country. It is the only one worth fighting for. It touches every parish and every acre of land in the country. It will make a man prosperous and all his customers prosperous. It is a reform for the labourer, farmer, builder, shopkeeper, manufacturer, miner, and every man who takes part in industry. Credit banks, small holdings and small ownerships are paltry, patchwork schemes for a small number of people. Under the form of Government assistance, they all lead these people into the trap of mortgages, high prices and high rents. The Taxation of Land Values throws open the land to men. That is all they need, all they want; that is all they emigrate to the colonies to get. The British people do not ask for assistance. They only ask that the land should be set free for their use, that they themselves should be freed from high rents and taxes which deprive them of their own earnings. When they gain this request, they will be free as they have never been before. J.O.

## THE VALUATION AT WORK.

THE forms relating to Land Valuation are now in the hands of owners, and the Press bristles with protests, because the British people at last have taken steps to get an official record of the value of every acre of British land. These protests appear mostly to come from "big men" professedly speaking in the interests of "small men." They wax indignant over the trouble and expense the "small man" is being put to, and condole with him on the still greater sufferings the new system holds in store. Small owners, it is said, are now freed from illusion as to the meaning of the Budget, which they, alas too late, now realise is only to add to their harassments and sufferings.

It will not therefore be amiss to record our own experience of the new valuation, and by using a typical case as an illustration to show that with average intelligence the plain man can quite easily fill in the new valuation forms. Moreover, it can be shown that when the value of the land thus ascertained comes to be taken as the basis for rating, the typical occupier and owner of rural cottage property will benefit largely through the reduction in the amount of rates he will have to pay.

One of the Bedfordshire Parish Councils holds some small cottage property, and the other day received the much-abused forms relative to Duties on Land Values. The property consists of four small cottages which stand in a row, on the outskirts of a village of about 300 inhabitants. A form has been received for each cottage, and they were treated as follows:—At the outstart the commissioners furnish the following information, re Cottage A.

| | |
|---|---|
| Situation of property .. .. | Green End Road. |
| Estimated extent .. .. .. .. | 15 poles. |
| Gross estimated rental (or gross value in valuation list) .. .. .. .. | £3 0 0 |
| Rateable value .. .. .. .. | £2 5 0 |

The questions asked in Part II. being those which have given rise to the outcry, we shall confine our attention to them.

(1) GROSS VALUE.—This is the combined value of the cottage, its site, and the garden if sold freehold without any legal restrictions or fixed charges. The cottage is very old and in indifferent repair. Eighteen years' purchase of the gross estimated rental was therefore considered its fair market value, viz.:—£54.

(2) FULL SITE VALUE.—This is the value of the bare land apart from the value of improvements. The

site of cottage and garden covers 15 poles or about one-tenth of an acre. The land of the district is good market garden land worth about £40 per acre. But as the cottage and its garden stand on the main road and form part of the village, it was then thought reasonable to take the land as being worth £80 per acre, if sold freehold without any legal restrictions or fixed charges, and the full site value was then entered as £8 for one-tenth of an acre.

(3) TOTAL VALUE.—This is the gross value, less what it would fetch if sold subject to any existing legal restrictions or fixed charges, *but as there are none*, it was entered at the same figure as the gross value, viz. :—£54.

(4) ASSESSABLE SITE VALUE.—As there has been no expenditure incurred for the purpose of improving the value of the land as building land, or for other kindred purpose, this is the same as the full site value, and was entered at £8. So much for Cottage A. Cottage B is similar but somewhat smaller, thus :—

| | |
|---|---|
| Estimated extent .. .. .. | 8 poles |
| Gross estimated rental .. .. | £2 5s. |
| Rateable value .. .. .. .. | £1 10s. |

The corresponding figures therefore worked out :—

| | |
|---|---|
| Gross value .. .. .. .. | £40 0s. |
| Full site value .. .. .. .. | £4 0s. |
| Total value .. .. .. .. | £40 0s. |
| Assessable site value .. .. .. | £4 0s. |

No difficulty at all was found in arriving at these results, though we are of opinion that the definitions of the different values given on the forms might be expressed in simpler language.

But this case, which must be a very typical one, provides a useful object lesson as to the great advantages of a system of local rating based on the value of the bare land (full site value) alone, instead of on the value of cottage and land combined (total value) as at present. It shows beyond any question how the poorer rural districts can be relieved from the burden of rates without transferring it to any productive industry. Under the present system these four cottages pay £1 18s. in rates. But the site value is only one-eighth of the total value—£24 to £188—so that if rates were proportioned to site value instead of to total value, they would only amount to 4s. 8d., and even if we rated the site value twenty shillings in the £ they could only reach 24s.! But we can hear the critics asking where the necessary money is to come from. The answer is simple. There is much land round about which though valuable is only partially used, and some of it altogether unused. This now virtually escapes rating. When the valuation is completed, all such land would pay on its site value and it would probably be found that the deficiency would be amply met.

The village under discussion is within the Bedford Union. Bedford is a growing residential town with building land in good demand. All round it there is unused land valued by the owners at anything from £400 to £2,000 per acre. Bring this and all similar land under contribution to the rates, and not only would the deficiency in one village be made up, but the building land itself would very quickly become available to industry and provide employment for those who need it. Once the valuation is made, this double-edged weapon will be within our grasp. We do not say the change is to be effected without work and trouble, but we do maintain that they could not possibly be better spent than on a valuation which will pave the way for reforms such as these.

W. R. LESTER.

## VALUATION IN "THE GOOD OLD DAYS."

When the Caledonian Canal (Scotland) was made, a part of Glengary's estate was in the way—a black, useless moor, not very extensive ; a jury was appointed to estimate the value. As soon as they were assembled, they saw Glengary approaching on horseback with four of his Dunne wassels and about twenty gillies, followed by a dozen of his fierce deerhounds ; they did not much like the array. Glengary warmly insisted on the value of the property, but in order to make it more apparent, told them they must cross a little loch. Before they had time to refuse he whistled loudly, and three or four Berlings* with stout rowers dashed round a headland. The jury were bundled in *sans ceremonie* very much like sheep, and Glengary in great haste cut the girth of his saddle, tossed it into one of the boats and sprang after it, the horse swimming by. As soon as he was seated, he began very coolly to mend his girth with some packthread ; he rowed all round the loch expatiating on the great value of the property and the remuneration which he expected, and then took them to a little cove where good cheer and plenty of wine and spirits were provided. In short, by these various means he obtained a valuation of £10,000, for what was to him worth *nothing*. It was objected to in the House of Lords, but Lord Melville remarked that Glengary would bring fifteen hundred witnesses to swear to the truth, and it was passed.

From "Letters and Recollections of Sir Walter Scott," by Mrs. Hughes (of Uffington).

## AN IMPEACHMENT OF PRIVATE PROPERTY IN LAND.

### From the "Statist," August 20th.

Passing from these points, let us inquire what ought to be the land system of both territories (British East Africa and Uganda). We have given our reasons in the last article for holding that the railways ought to be built by the Government itself, and ought to be retained by the Government until the settlers have become an important community, worthy of being endowed with self-government. One of the reasons we assigned for the conclusion at which we arrived, was that in that way the land policy of the new communities would not be prejudged. As an accident of conquest chiefly, individual ownership of land has come to be adopted in most European countries. It does not exist, as we know, in the larger part of India—at all events, amongst the ryots. And it does not exist amongst the peasants in Russia likewise. There was a time, in fact, when it existed nowhere. Indeed, it is not very long ago since the full ownership of the land came to be vested in private persons even in England. Nevertheless, since private ownership of land has become the established system in the more forward countries, it has been very generally held that such a system was required in the interests of civilisation. But of late opinion on that point has been changing. We do not refer to the kind of wild, unreasoned theory that passes under the name of Socialism. We are speaking now of real thinkers who are endeavouring to modify, at all events to some extent, extreme individualism in regard to land by promoting co-operation, and to other thinkers who go very much farther. In the United States and in our own self-governing colonies it is taken for granted that individual ownership of land is the natural and right system—indeed, the only one that secures real prosperity. As a matter of fact, individual ownership of land has so far been only a partial success either in the United States or in our Colonies. Every person who has travelled widely in the United States must have often

* A Berling was a half-decked galley or rowing boat.

asked himself, Where is the rural population? so exceedingly sparse is it. There are great towns in abundance, but there is little evidence of a rural population. Greater New York is, in population, the second city in Christendom, and Chicago is following close upon its footsteps. There is a multitude of smaller, but still large, cities all over the United States. Again, the whole population of the State of New South Wales is only 1,591,673, but 592,100, or 37·2 per cent. of the total population, is contained in the single city of Sydney. Evidently, then, private ownership of land, though it can be acquired on exceedingly easy terms, does not ensure the settlement of a large population on the land, nor does it prevent overcrowding, with all its attendant evils, even in the very newest countries. Every person who has visited the United States and explored the poorer quarters of New York is aware that overcrowding, poverty, and distress are almost as great as in European capitals. There is likewise in the great American cities a deplorable excess of child labour. In short, the tenement houses of New York have little to boast over the slums of London. Chicago, again, presents as much poverty and distress as European great towns, and even more crimes of violence and general lawlessness. The same may be said of every great American city. It is quite true, of course, that New York is the port at which the vast majority of foreign immigrants to the United States land. Many of them are poor and settle down in the big towns, where they can most promptly find employment. But we have shown that New South Wales, the oldest of the Australian colonies, and yet one to which emigration has not been on a great scale, is suffering from the same disease as the United States. Furthermore, private ownership of land has not ensured good cultivation. Everyone, indeed, who has studied the growth of the United States must have been convinced by what he saw that what we have just said is true—for example, the West has been settled mainly by immigrants from the East. There has been an incessant pushing forward from the Eastern and older States of the Union, first to the Middle West, and then to the West. And this constant migration is, to a very considerable extent at least, caused by the habit American farmers have imbibed of cultivating the lands on which they settle as long as their natural fertility lasts, and then passing on to new soil, not incurring the expense of providing proper fertilisers. Even now, when the West is being rapidly filled up, American farmers in immense numbers are leaving the Union and settling in Western Canada. Moreover, what is true of the United States is true equally of Canada. It will be seen then, that individual ownership of the soil does not ensure good cultivation. Lastly, individual ownership of the soil does not ensure industry and thrift. Anyone who is familiar with any large American city is aware how much poverty and misery it contains. It may be objected that the immigration from Europe is on an immense scale, that every year the class of immigrants is becoming poorer and less civilised, and that it is not surprising, therefore, that there should be a residuum of wretchedness. Well, let us then, look to Australia, whither for many a year there has been no rush of poor emigrants, and we see that the "sundowner" is a recognised institution. In spite, then, of all the idyllic writing about the magic of property, it is clear from experience in many climes that private ownership of land has not the virtues generally attributed to it. We would ask, then, Why should a community which does not intend to settle either in British East Africa or in Uganda determine beforehand what is to be the land system of these two territories? Why should not the Government of that community leave the question open, to be settled after full experience by the inhabitants themselves? Suppose, for example, that it is found that British East Africa really is suited for colonisation by whites, that they can work on the land under the hottest sun and prosper, why should it not be possible to induce immigrants to settle upon the land as tenants, if you like to use the name, though it is not quite what we are suggesting? Suppose a plot of land is offered to any white family that is willing to settle upon and cultivate it, and that no payment of any kind is asked from the settler for three years, or five years, or whatever may be considered a reasonable period; that after that time he is required to pay a very modest rent, say 6d. an acre, or again, whatever sum is considered reasonable; and that he takes the land on such terms with the proviso that there is to be a new assessment at the end of another period of from 10 to 30 years, as may be deemed most expedient, and with the further condition that he should not exhaust the fertility of the soil in a few years and then pass onward. If that were done it would be possible to get rid of the bad husbandman, and clearly a very modest rent of 6d. or 1s. an acre would not be a burden that any industrious man would seriously feel, especially if he were not asked for any payment until three or five years had expired, and had given him the opportunity to raise crops quite sufficient to support himself and his family and to leave something for a rainy day.

Again, suppose that when a town lot is laid out, the builder is granted land for building on a lease, why should he refuse to accept such a proposal when he has been accustomed all his life to a precisely similar system at home? In other words, why should it be possible for a landowner in towns at home to induce people to take leasehold property and build upon it, and quite impossible for a Government to institute the same system in a new colony? Suppose the system were to prove acceptable the land would remain the property of the State, and in time would acquire high value, for everywhere the value of town lots rises as towns increase in size and prosperity. Thus, without any encroachment upon vested rights of any kind, the advantages of the unearned increment would be secured. Ultimately, when the new community becomes fit for self-government, it would be at its option to continue the system it finds established, or to adopt any other system it prefers. In the meanwhile the Government has fitted the land for occupation and cultivation, and has prepared the way for the growth of towns, and, furthermore, has kept open for the people themselves the choice of the land system that is to prevail.

## HERE AND THERE.

Newcastle-on-Tyne is moving in economic knowledge and practice. On August 10th it abolished the toll or impost levied on goods entering and leaving the city. The total yield of the toll was £9,600 a year. The cost of collection was about £1,600, toll boxes being maintained at every exit. The abolition of the toll had to be conceded when the city wished to extend its boundaries.

* * *

A correspondent from Aylesbury writes:—

"Since I have taken up the subject of the Taxation of Land Values, all other reforms I was formerly interested in seem now to be bound up in this one. It had never occurred to me before, but I am convinced that we can educate the people, and it is worth the trying. I often wish I had sufficient surplus wealth. I should be like Joseph Fels—at least, I hope so!"

* * *

Another Aylesbury correspondent writes:—

"I am in receipt of your Report, and also copies of leaflets for distribution on the subject of the Taxation of Land Values. I have no use for them, and I have no intention of assisting in such a crusade of robbery and destruction which is breathed in every line of the recent Budget. . . . I am much obliged to you for the offer of leaflets for distribution and for further copies of the Report. Anything I can do in my humble way to counteract their effect you may rely on my doing."

The GLASGOW EVENING NEWS of July 7th is responsible for the statement that the land in this country is worth 300 times as much as it was 200 years ago.

* * *

A hair specialist has come forward with the warning that, if the large hat craze continues, women will lose their hair. We can well believe this. It must be extremely difficult to find anything in those huge structures.—PUNCH.

* * *

In a lecture at the Royal United Service Institute, Mr. N. W. Thomas stated that a reed instrument played in Nigeria produced exactly the same effect as the Scottish bagpipes. This renders the local prevalence of sleeping sickness all the more mysterious.—PUNCH.

* * *

The average daily supply of water by the Metropolitan Water Board to London is about 225,000,000 gallons, weighing 1,007,410 tons and sufficient to fill a canal 85 miles long, 20 ft. wide, and 4ft. deep, or 201,482 railway waggons (each holding five tons of water), making a train over 800 miles in length.

* * *

Dr. Daniel Williams, an eminent Nonconformist divine of the 17th century and a prominent champion of the revolution of 1688, left some bequests to various religious bodies. The income from these bequests now amounts to over £5,000 a year. The money has been largely invested in land in Denbighshire, Essex and Suffolk.

* * *

At the Conference of the United Kingdom Commercial Travellers' Association held at Hull on August 3rd, the following resolution from the Bristol branch was moved and adopted:—"That in view of the dislocation of business during the long period occupied by the present system of general elections this conference urges on Parliament the provision in the next electoral bill that all elections shall be held on one day."

* * *

Alderman Bussey, who took the chair at the annual meeting in connection with the Hollesley Bay Farm Colony, said that during the past year 1,460 men had been employed at the colony for an average period of slightly over nine weeks. The number of dependants represented by this figure was 7,160, or an average family of a wife and four children. The cost of the colony had been reduced. From the first year, when the total cost of the man and his family was 31s. 6d. per week, it had been reduced in 1909 to 26s. 6d., and as the market garden cultivation came into full bearing this figure would be still further reduced.

* * *

A prayer meeting was held yesterday at the offices of the Anti-Socialist Union of the Churches for the purpose of "obtaining a blessing on the campaign to be undertaken by the union in Wales next week." The Rev. George Freeman, who presided, said that the union did not intend to be associated with political work and never would be. They could not visit a town for five minutes before it was rumoured all over that it was a "Tory trick." It was scurrilous in the extreme. If the ministers had any idea of the feeling of their individual congregations they would be the union's friends and not its critics. The Churches had a great deal to lose if they continued to oppose the union.—TIMES, August 13th.

* * *

The closing services at Belgrave Chapel, Belgrave Square, were held yesterday, when the incumbent, the Rev. Herbert Marston, one of the few blind clergymen in the Church of England, preached both in the morning and in the evening. King Edward, the Duchess of Teck, and Princess Louise Duchess of Argyll used at one time to attend service at Belgrave Chapel, and had the church been founded on the same lines as many of the City churches there might have been no need for its dissolution. But it was a proprietary chapel, built on ground belonging to the estate of the Duke of Westminster, and held under a lease of £120 a year, which has now expired. The authorities declined to grant a renewal of the lease, and all efforts made by a Defence Committee to prevent the building being put to a secular use have unfortunately failed. Within a short time, therefore, Belgrave Chapel, once crowded to the pulpit steps, will have disappeared, and a number of residential buildings will be erected on its site.—MORNING POST, August 8th.

The Sheffield Board of Guardians, which for the past 14 years has rented a farm at Wadsley Bridge, yesterday decided to give up the department on account of the unsatisfactory financial results. The principal objects of the farm were to provide milk and meat for the workhouse and hospital and healthy work for the able-bodied paupers; but its critics say that it has been handicapped by the wages of officials and the fact that the best could not be got out of the labour employed. The loss last year was £549, and the total loss in the 14 years was £1,246.—TIMES, August 18th.

* * *

A WORD FOR THE LITERATURE DISTRIBUTION.

Louis F. Post writes, July 24:—

> Your plan of putting literature into every house seems to me the best possible. It may interest you to know that this plan was systematically carried out for years by the opportunist socialists of Milwaukee; and that more to that work than to any other one thing, or perhaps to all other things together, they owe their capture of the city of Milwaukee at last spring's election. Whenever any question that excited public interest in the city arose, they would make a socialist tract upon the basis of that question, and, with a well-organised corps of distributers throughout the city, each responsible for a small territory, they would put these tracts into the hands of every family. I mention this to give you the benefit of an actual political experience, resulting from a method of work similar to that which you are proposing to undertake in Great Britain.
>
> With most cordial regards to your own official family at 20, Tothill, and the boys in Wales, Ireland, Scotland and the other provinces within your jurisdiction,
>
> I am, as ever,
>
> Sincerely your friend,
>
> LOUIS F. POST.

## A WORLD'S SINGLE TAX CONGRESS.

EDITOR, LAND VALUES.

Since leaving home I have received a letter from Joseph F. Darling, organiser of the Land Value Tax Party in New York, in which he makes an interesting suggestion. He urges that it is high time for a World's International Convention of those who believe in the support of government by the levy of a single tax on land values, omitting all taxes on industry or its products.

Mr. Darling calls attention to the fact that the single tax idea has taken root in the United States, in Canada, in Great Britain, in Australia and New Zealand, in Germany, France, Denmark and other countries of Europe, and that one of the most urgent supporters of the principle is the venerable Tolstoy, the ripe philosopher and grand old man of Europe. He thinks it would be a good idea to have the call for such a Conference or Congress signed by Tolstoy, even though he would not be able to attend personally.

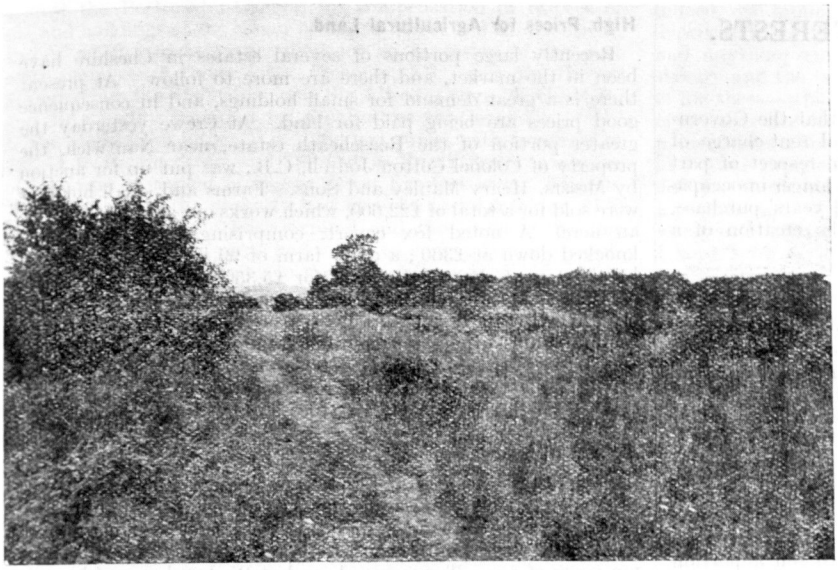
At a recent meeting of the Executive Committee of the English League for Taxation of Land Values, I called attention to Mr. Darling's letter, and the idea was very favourably received. The Committee requested me to write to LAND VALUES, which I gladly do, with full faith that a successful Congress can be arranged for, especially if our English brethren take the lead. There is no doubt in my mind that such a Congress, with delegates from all civilised nations, would have a tremendous influence in calling the world's attention to this great propaganda for the uplift of humanity. It would be very cheering, if the call for such a Congress should now be prepared, to have it signed by Tolstoy while he is with us on earth, even though he may not be with us when the Congress takes place. His name should head the list of signatures.

It seems to me that the English or the American land value taxers would be doing a good work if they would prepare such a call without delay, with one or more signers from every civilised nation. We cannot estimate the good that might be accomplished by such a Congress if held in 1911, or possibly in 1912; the earlier date would be better.

Yours for the cause,

GEORGE WALLACE,
Chairman, Executive Committee of Land Value Tax Party of United States.

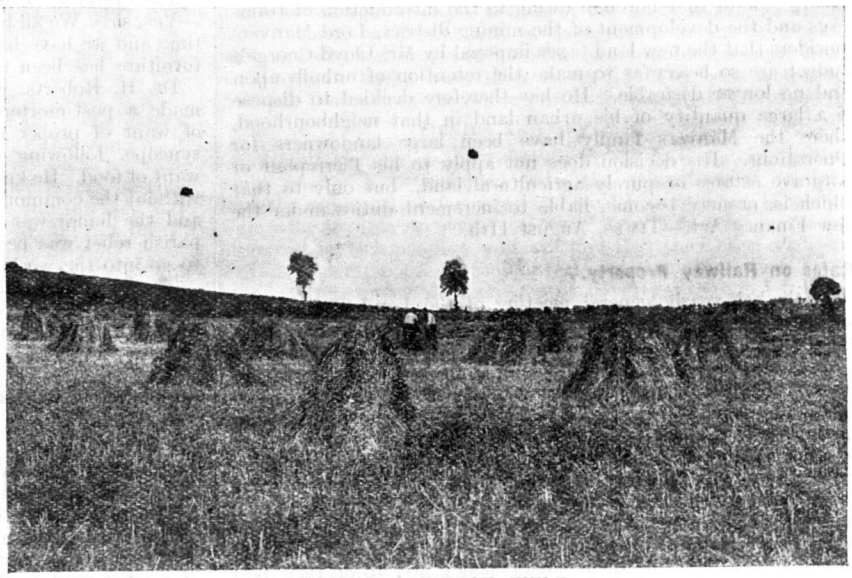
Strand Palace Hotel, London
August 18th, 1910.



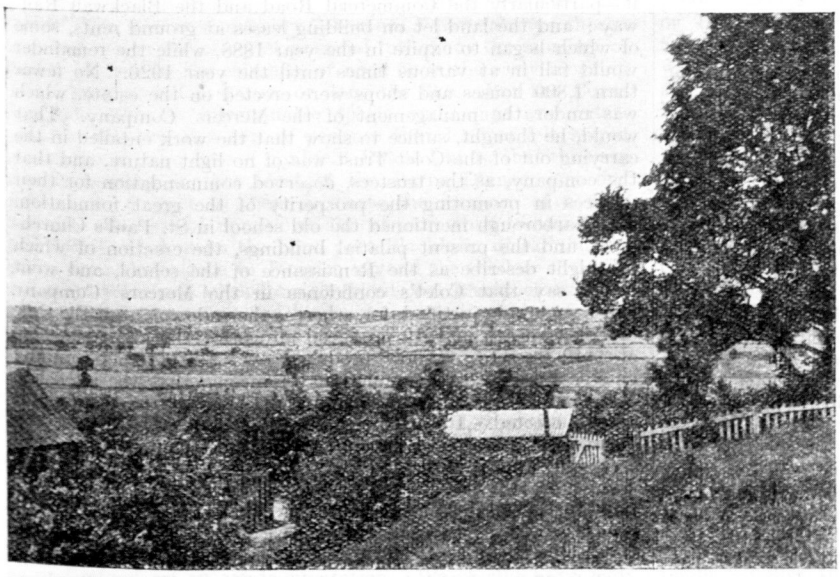
VIEW OF AN IDLE FARM OF 300 ACRES.

## WASTE LAND IN ENGLAND.

We have often occasion to make the statement that there is much land in England lying idle, and that there is also much which is badly farmed. Criticism of this statement frequently comes from farmers in different quarters. Men who happen to live in a district which is fully occupied and moderately well farmed, are inclined to believe that the whole country is treated in a similar manner. The photographs on this page illustrate the conditions which prevail in the county of Essex. They give views of land at Laindon, 23 miles from London. The first photograph is of a field on a farm of 365 acres, which has been out of cultivation for some twenty years. The second photograph shows a harvest field on the neighbouring farm. The crop of wheat is not very heavy, partly owing to the wet weather of last autumn and winter. The farm is well-managed however, and employs a considerable number of men. The third photograph takes in four fields of this farm and on the other side a farm of about 120 acres which is wholly unoccupied. As a picturesque view it is rather fine, since the coarse long grass now turning white, with the thorn bushes growing up among it, makes a sufficiently pleasing landscape. This farm formerly employed four men in addition to the farmer. An old workman in the harvest field on being asked if there was much vacant land in the district, replied: "Hundreds of acres—too much. Some men have bought it, but it's no good to them or anyone else. Sometimes horses are turned on to it, and get hung up in the bushes." Asked how many acres of unused land there might be within three or five miles of Laindon, he mentioned some seven or eight farms, extending to about 2,000 acres. He was fully alive to the loss which the district suffered owing to this unused land. He remembered when far more men were employed in working it, and had no doubt that an equal number could still be employed. Over a great part of Essex this method of using the land is common. A conservative farmer, who has had eighteen years experience, estimates that the county could produce three times as much as it does under an average standard of farming. It is not only the loss due to the want of cultivation which is wasteful and unbusinesslike, but when a cultivated farm lies beside one or two uncultivated farms that are given up to weeds, it is doubly difficult to keep the land clean. It is probable that within forty miles of London, in Essex alone, there are 25,000 or 30,000 acres in this uncultivated state.



REAPING A WHEAT FIELD.



CULTIVATED AND UNCULTIVATED FARMS.

# PUBLIC AND PRIVATE INTERESTS.

### £50,000 for a Site.

A White Paper issued on August 4th states that the Government have purchased for £50,000 the perpetual rent-charge of £1,600 per annum paid to Earl de la Warr in respect of part of the site of the Old Custom House, which is no longer in occupation of the Crown. The amount is equal to 31¼ years' purchase, and the redemption money is provided by the creation of a ten years' annuity of £5,936 11s.

### A High Price for Farm Land.

The Garth estate, Breconshire, extending to 1,829 acres, was sold by auction yesterday at the Rock House Hotel, Llandrindod Wells, by Mr. Howard Frank, of the firm of Knight, Frank and Rutley, for £27,500, the purchaser being Mr. David Evans Jones, of Whitchurch, whose intention is to reside there.

The price realised, which is equivalent to 30 years' purchase on the present rents, is considered a high one for land in this part of the country.—TIMES, August 11th.

### Lord Manvers's Estates.

With reference to Lord Manvers's decision to sell a portion of his estates near Nottingham, a correspondent writes that, despite the enhanced value of the portion of his estates on the eastern side of that borough owing to the introduction of tramways and the development of the mining district, Lord Manvers considers that the new land taxes imposed by Mr. Lloyd George's Budget are so heavy as to make the retention of unbuilt-upon land no longer desirable. He has therefore decided to dispose of a large quantity of his urban land in that neighbourhood, where the Manvers family have been large landowners for generations. His decision does not apply to his Pierrepont or Cotgrave estates or purely agricultural land, but only to that which is, or may become, liable to increment duties under the new Finance Act.—TIMES, August 11th.

### Rates on Railway Property.

At the half-yearly general meeting of the London, Brighton and South Coast Railway Company, held on August 3rd, Lord Bessborough, the chairman, said:—

Attention had been called on more than one occasion to the burden of rates, and the necessity for steps to be taken to relieve them from some of the burden. This was the year of the quinquennial re-valuation, and the rating authorities in every one of the metropolitan parishes through which the company's railway ran were seeking to increase their assessment, in some cases to the extent of several thousand pounds. They had given notice of objection in each case, and hoped to succeed in obtaining some beneficial adjustment, if not in every parish, at any rate in the aggregate, while their general policy was to do their best to obtain reduced assessments on any part of the railway whenever opportunity arose.

### Cottage Hovels at Winchester.

At a meeting of the Winchester Council on August 4th the Sanitary Committee presented a report on the housing conditions of the poor in the city. The Committee's conclusions were that the supply of cottages was not adequate, but that until private enterprise had failed it was undesirable that the Council should itself build the necessary accommodation. The medical officer said that all the witnesses examined excepting one spoke of a scarcity of dwellings for working men at a suitable rent. It was a common thing for more than one family to live in the same cottage, while it was stated that rents had increased 33½ per cent. in forty years, and 11 per cent. in the last five years. The medical officer's report showed that a number of cottages in the city were unfit for human habitation, and a number of others required considerable repairs. The Mayor (Mr. H. Stratton) urged the Council to consider the hovels that the working classes of Winchester were living in. The Sanitary Committee had this year doubled the work they had done hitherto, and they urged that if the supply of cottages was inadequate it was the duty of the Council to build, and especially if the rents were not within the means of the poor. Mr. Mathews thought it was a pity that it should go forth that the Mayor had said that people were living in hovels. The Mayor: But it is the bitter truth. I am prepared to introduce you to the hovels after the meeting. The report was adopted.

### High Prices for Agricultural Land.

Recently large portions of several estates in Cheshire have been in the market, and there are more to follow. At present there is a great demand for small holdings, and in consequence good prices are being paid for land. At Crewe yesterday the greater portion of the Reaseheath estate, near Nantwich, the property of Colonel Cotton Jodrell, C.B., was put up for auction by Messrs. Henry Manley and Sons. Farms and small holdings were sold for a total of £22,600, which works out at about £65 10s. an acre. A noted fox covert, comprising eight acres, was knocked down at £360; a dairy farm of 99 acres was purchased by the tenant, Mr. G. Birchall, for £5,350; another dairy farm of 90 acres was also purchased by the tenant, Mr. John Darlington, for £4,400; a third dairy farm of 77 acres sold for £4,000; two small holdings adjoining each other standing on six acres brought £600; two cottages realised £405; a small holding of two acres reached £430; and another of four acres made £900; and two acres of pasture land sold for £210.—TIMES, August 23rd.

### A Case of Starvation.

An inquest was held at Stepney on Saturday by Mr. Wynne Baxter on the body of Sarah Ann Silverstone, 32, wife of a dock labourer. The husband stated that they had been married 13 years and their family consisted of eight children, all under ten years of age. Twins were born last Wednesday, and his wife died shortly afterwards.

The Coroner: I understand your wife has been short of food?—Yes, sir. We all have been. I have been out of work for some time and we have had to live on the charity of friends. All our furniture has been sold to buy food.

Dr. H. Roberts, who attended Mrs. Silverstone, said he had made a post-mortem examination and found every indication of want of proper nourishment and food. Death was due to syncope, following postpartum hemorrhage and debility from want of food. He knew her, and was convinced that she had been without the common necessaries of life. They were sober people, and the house was clean. The reason they did not apply for parish relief was because they were afraid they would all have to go into the workhouse.

The jury returned a verdict in accordance with the medical evidence. The Coroner handed the husband a sum of money to help him along, and the Coroner's officer gave him a ticket to procure some food.—TIMES, August 15th.

### An Increased Rent of £30,000.

The history of St. Paul's School and the Colet Trust during the past century is quite a romance, and its growth one for amazement. Mr. Walter Scarborough, master of the Mercers' School, recently pointed out that among the properties appointed by Dean Colet for the benefit of the foundations were 75 acres of land within the manor of Stebbunheath, now called Stepney. The property consisted up to the beginning of the last century of market gardens, but since then it had undergone very great alterations. Streets and railways had been driven through it—particularly the Commercial Road and the Blackwall Railway; and the land let on building leases at ground rents, some of which began to expire in the year 1888, while the remainder would fall in at various times until the year 1926. No fewer than 1,800 houses and shops were erected on the estate, which was under the management of the Mercers' Company. That would, he thought, suffice to show that the work entailed in the carrying out of the Colet Trust was of no light nature, and that the company, as the trustees, deserved commendation for their services in promoting the prosperity of the great foundation. Mr. Scarborough mentioned the old school in St. Paul's Churchyard, and the present palatial buildings, the erection of which he might describe as the Renaissance of the school, and went on to say that Colet's confidence in the Mercers' Company had been amply justified, for, whereas the endowment at the time of Colet's death in 1519 produced altogether the annual income of £112 0s. 11d., it now produced over £30,000 per annum; and it was out of accumulations of income that the sites had been purchased, and the magnificent buildings of the present schools erected. It was for the most part during the past 100 years that the value of the endowment had increased.—ESTATES GAZETTE, August 13th.

### Land for the Post Office at Dover.

The ESTATES GAZETTE of July 30th recorded that Mr. Leslie Vigers, P.S.I., sat as arbitrator at the Surveyors' Institution on July 27th and 29th in the claims of Messrs. Watson Brothers

against the Postmaster-General for compensation in respect of site and buildings at the corner of Biggin Street and Priory Street, Dover, which are being acquired for an extension of the post office premises at Dover. Mr. Freeman, K.C., and Mr. Harper appeared for the claimants, and Sir Alfred Cripps, K.C., M.P., and Mr. Cassidy appeared for the Postmaster-General.

The area of the property is 7,202 feet super, with frontages of 45 feet to Biggin Street and 180 feet to Priory Street, exclusive of a private pavement in Biggin Street five feet wide. Prior to November, 1906, the property had been let to tenants for £130 per annum, when the lease expired and the property became unoccupied. These tenants had sublet to various business people at £260 per annum, keeping to themselves the use of some workshops. In December, 1907, notice was served by the Postmaster-General that he was about to apply for compulsory powers. This was done and the Act passed.

Mr. Freeman, opening for the claimants, put the compensation value at £12,307. £1,500 of this was claimed in respect of what might have been realised by the development of the property during the three years since the notice of compulsory acquisition. The claim was based on a calculation of the possible development of the property. Mr. Henry Herbert Robinson, F.S.I., supported, giving his valuation at £13,808; as also did Mr. Arthur William Gilliam at £13,808; Mr. Samuel Walker at £11,895; Mr. Herbert M. Cobb, F.S.I., at £12,197.

For the Postmaster-General Sir Alfred Cripps called Mr. Howard Martin, P.P.S.I., who stated he dealt with the site as cleared, gave his valuation at £4,092. In support Sir Alex. R. Stenning, P.P.S.I., gave his valuation at £3,220. He said the only way to deal with this property was to treat it as a cleared site. He considered the ground rent should be a fourth of the rack rental, and in developing the land in Biggin Street he would erect two shops of 45 feet frontage. These would make a rental of £120 each, and this would represent a ground rent of £30 each. Priory Street he did not regard as a main street, and, in his opinion, it was not suitable for shops, though it might be utilised as a garage or something of the kind. The land in Priory Street, having regard to the air space required by the by-laws and the fact that there was one ancient light to be considered, he did not think, so far as shops were concerned, would be worth building upon. Sir Alfred Cripps contested the validity of the claim for £1,500 in respect of the three years since the order of compulsory purchase and placed the compensation value at £5,500, which he said was the high-water mark value.

The difference of opinion between the contending parties seemed to rest on the possibilities of the site for business purposes.

## POLITICAL AND ECONOMIC DISCUSSION.

### LORD ROSEBERY ON POVERTY.

Lord Rosebery opened the Auld Brig of Ayr on July 29th and in the course of a speech which he afterwards delivered, said:—You are wrong in thinking, Mr. Provost, that I have ever proposed "The immortal memory," because I have always chosen occasions which are not post-prandial to honour the memory of Burns. It was in the calmness of noon or in the early morning that I have unveiled statues or done the like. But the Burns Banquet, with its interminable toasts and songs and interminable speeches, is a sort of penance that I never felt bound to undergo in the course of my life. But as I know that they are always wanting another toast at the Burns Dinner, just one more, I do suggest to them a toast—the memory of a man to whom admirers of Burns owe almost more than to any other man who lived, I mean the blind poet Blacklock, of Edinburgh. Burns would have gone to Jamaica beyond the shadow of doubt had it not been for a letter from the blind poet Blacklock expressing warmest admiration for his poems and expressing a wish to see him and introduce him to literary society in Edinburgh. Therefore I have never been able to understand how it is that we honour so many persons in connection with Burns and every human being who had anything to do with him, but that we omit the one great benefactor of Scotland connected with Burns—I mean that poet Blacklock who prevented his going to the West Indies. (Cheers.) What would have happened had he gone to the West Indies? He was to go as overseer or bookkeeper, one of the most odious situations I suppose that could be filled by mortal man. I am not speaking of bookkeeping as understood in commercial circles, but as overseer as understood on an estate plantation. We should have had, indeed, one immortal volume of verse; nothing could ever have deprived us of that. But should we, do you think, ever have had anything more? Do you think, amid the conditions of slavery and the tropical climate of Jamaica and the associations of life there—which you may find admirably depicted in the work of another Scottish genius, of whom we know nothing but the name, Michael Scott, but which you may find admirably depicted in "Tom Cringle's Log," that admirable masterpiece of his—do you think the genius of Burns could have survived? I myself do not. I think that far from these barren farms, the two worst in Scotland, on which he had been accustomed to toil—I hope I am saying nothing disrespectful to the owners of these farms—(laughter)—that far from his own barren and ungrateful soil of Scotland, and amid the tropical luxuriousness of Jamaica, and amid the degrading conditions of slavery, together with all the convivial associations of that island at that time—I do not for one moment believe that we should have heard much more of Burns. It is quite true that another Scottish genius of ours, Robert Louis Stevenson, sent us from the tropics some of the choicest volumes from his pen, but the conditions there were very different from what they were in Jamaica. At any rate, when everybody is trying to write something new about Burns, I do suggest this topic to his commentators—an imaginative sketch of what would have happened if Burns had really gone to Jamaica. I think myself that his genius would have evaporated under these conditions, but he probably would not have lived long, and then we should only have known him by his first volume. But, of course, he might have taken a different line and risen to wealth in the West Indies, as many West Country people did in those days, and he might have come back and strutted on the Broomielaw as a rum lord, a sugar lord, or a tobacco lord; even then he would have been a totally different Burns from the one whom we hallow and remember.

#### Genius and Wealth.

I myself am one of the believers in the fact that his genius could hardly have survived with the relaxation of wealth. Poverty produces masterpieces and wealth smothers. (Cheers.) You will be able to count on your fingers the masterpieces produced by rich people; you will find that they have all been written under the pressure of poverty, almost all of them have been written under the pressure of poverty; though I believe Shakespeare became the owner of some urban property in his after years. (Laughter.) But take one instance. Would Wordsworth have written any better than Rogers if Wordsworth had been as rich as Rogers? And my clear conclusion from a very general survey of all the great masterpieces of literature is that a genius should not be wealthy, or he is very likely to see his genius stifled by the fact.

### SHOULD LORD ROSEBERY BE STARVED?

**By James Douglas, in "London Opinion."**

Lord Rosebery is a miserably rich man. The other day he said that poets ought to be poor. He cited Robert Burns as a proof of his theory. He did not cite Milton or Byron or Shelley or Tennyson or Browning or William Morris or Rossetti or Swinburne. These poets were not starved into poetry. They were not forced to work for their bread. Burns was poor, and Lord Rosebery attributes his poetry to his poverty. He holds that poverty is good for men of genius. It is a very humorous thing to hear a rich earl preaching the gospel of poverty. But it is possible that poverty may be good for other people besides poets. If poverty was good for Burns, perhaps it would be good for Lord Rosebery. Would Lord Rosebery care to try the experiment? Would he become a ploughman in order to become a poet? Is there any recorded case of a rich man who stripped himself of his riches in order to obtain the spiritual stimulus of starvation? It is very hard to become rich, but it is very easy to become poor. Nevertheless, the most ambitious millionaire hesitates to purchase immortality by giving away his millions.

Why should the rich be so severely handicapped in the struggle for fame? It is heartbreaking to think that there are thousands of mute Miltons who are being stifled and strangled by their hopeless wealth. Chill luxury represses their noble rage. We waste our pity on the hungry bard and the destitute genius. We ought to envy them. We ought to guard them against the perils of lucre. We ought to drive the wolf up to their door. We ought to protect them against the ravages of comfort. We ought to shield them from the curse of a competence. We ought to punish those who buy their books, and thereby endanger

the beneficent influence of indigence. There is nothing so harmful as promiscuous charity, and it is really selfish to recognise genius until it is securely dead. Not until a poet has been starved to death is it safe to do him honour.

Lord Rosebery's warning must not fall on deaf ears. We must make a desperate effort to deliver all our young poets from the menace of money. It is not easy to frustrate the foolish impulses of ignorant generosity. But in order to save poetry from extinction we must restore to our poets the bracing atmosphere of want. We must lead them back to the low diet which produces high thinking. If they cannot be trusted to starve themselves, we must in some way or other invent a new way of starving them. As soon as a man of genius is identified, he ought to be caught, isolated, and fed on bread and water. Just as linnets sing more sweetly after they have been blinded, so our poets would write more exquisite lyrics if they were famished. It is a public shame that so many poets are living on the fat of the land. The dearth of poetry is due to our mistaken tenderness. The humanitarian movement has sapped the virility of our race in other directions. Are we going to allow it to eat the heart out of our poets? . . . . .

I am one of those who regard Lord Rosebery as a man of genius. Let us apply to Lord Rosebery his own theory. If he were reduced to the necessity of earning his bread by his wit, I am sure he would be even wittier than he is. At present he is desultory in his coruscations. He is spasmodic in his pyrotechnical displays. This is bad for him, and bad for us. Let us do unto him as he would do unto others. Let us take away his estates and his money, and subject him to a gentle but resolute course of starvation. I am sure he would gladly welcome the chance of releasing his genius from the fetters of wealth. He has given us a plain hint, and it may be that he will be annoyed if we do not follow it up. What was good enough for Burns, he suggests, is good enough for Lord Rosebery. Shall we spurn this noble offer? Shall we selfishly thrust this soaring soul back into the abyss of opulence? Shall we refuse to give him a helping hand? There ought to be equality of opportunity for both rich and poor, and the rich ought to be allowed to grasp the skirts of happy chance and break their birth's invidious bar. For my part, I cannot steel my soul against the bitter cry of Lord Rosebery. If nobody else will rush to his rescue, I will immolate myself. Yes, I will bend my back and bear the burden of his wealth. I will endow him with my noble penury, my heroic poverty, my innumerable wants. Nobody shall say that I kept myself poor at Lord Rosebery's expense.

It is possible that Lord Rosebery would not take advantage of my chivalry. He might refuse to grow poor at my expense. He might go on bearing the rich man's burden, and continue to endure the privations of wealth. But we must treat him as generously as Burns was treated. He must be lavishly starved, like Chatterton. He must have his chance to "write his name in water," like Keats. Even if he should shrink from the unearned increment of want and woe, we must not be selfish. We must not withhold from him the hardships that might bring out the best in him. We must not deny him the privilege of poverty. We must cradle him into poetry by wrong, and help him to learn in suffering in order to teach us in song. It is monstrous that the poor should have a monopoly of poverty. They must be compelled to disgorge. They must pay ransom to the rich. The joys of genius must no longer be the perquisite of the pauper. The doors of the workhouse must be thrown open to Dives. I look forward to the day when an empty larder will be brought within the reach of every rich man, and when hunger will no longer be beyond the means of the millionaire. In order to inaugurate the new era, let us starve Lord Rosebery.

## MR. J. DUNDAS WHITE ON THE WORK OF THE SESSION.

Reviewing the past Parliamentary Session for the benefit of his constituents in a Dumbartonshire journal, Mr. White had the following observations on the land question:—

The land question has had continued attention, and my Hypothec Abolition (Scotland) Bill and Rights of Way (Scotland) Bill were re-introduced early in the Session. More important than these are two Bills which I have drafted and brought in after the passing of the great Finance Act, to develop its effects. One is the Land Duties Bill, designed to enable owners who pay the land duties to use these payments to strengthen their titles. The other, and the more important, is one which I introduced with a short speech under the 'Ten Minutes Rule,' the Land Purchase Bill, designed to facilitate the fixing of the price of the land in case of purchase under compulsory powers, by providing that, so far as the land itself is concerned, the valuation for land value duty purposes might be taken as the basis of price, the improvements, &c., being valued as now, and the additional compensations in respect of compulsory purchase being left unaffected. Such a measure would help to prevent public authorities having to pay excessive prices for land, and it would also operate as an automatic check on making the tax-valuations too low.

### SOME SCOTTISH STATISTICS.

Among the answers which have been given to various questions of mine, there are some Scottish statistics which deserve attention. During the first six months of this year the excess of emigrants over immigrants—the balance outwards from Scotland—has been greater than even in the record year 1907, amounting to rather more than 27,000, the great majority of course going to Canada. During the same six months the natural increase of the population of Scotland—the excess of births over deaths—has been just over 25,000. Thus during these six months the net emigration has exceeded the natural increase of the population by more than 2000. These six months are, of course, the principal emigration months, while the natural increase remains fairly steady throughout the year, so that these proportions must not be taken as the proportions for the year as a whole; but the actual decline of population during the first half-year is a feature calling for serious attention. From the standpoint of the Mother Country it must be remembered that the emigrants are not the idle and improvident, but the vigorous and enterprising. Emigration skims the cream from the top of the population instead of draining the dregs from the bottom. Let our people have every chance of doing the best they can for themselves in any part of the world; but let us try to make better opportunities for them at home by opening up the natural resources of our own native land.

## MR. BALFOUR ON SMALL OWNERSHIP.

4, Carlton Gardens,
Pall Mall, S.W.
October 25th, 1909.

MY DEAR SIR GILBERT PARKER,

The extract from my recent speech at Birmingham, which you have placed in the forefront of your pamphlet, sufficiently indicates my general attitude towards the all-important problem of which you treat. But I may, perhaps, be permitted to add that, in my judgment, you have done a great service by calling public attention to some of the methods by which in other lands the creation and maintenance of small agricultural owners have been effectively aided. It is a mistake to suppose, as many people do, either that small ownership is the *natural* organisation of rural life—*i.e.*, the one which would universally prevail but for antiquated laws and bad tradition—or that, if it were suddenly established, as by a stroke of the pen, it would immediately work smoothly and automatically to the general advantage of all concerned. This is too sanguine a view. The life of a small owner, though honourable and independent, is rarely an easy one. In some parts of the country his industry needs for its full success to be supplemented by other employments. It is laborious, and requires the vigorous co-operation of all the members of the family who are able to help, be they young or old, male or female. It has its risks, and in many of the States where the system is most deeply rooted in the national life, it yet has to be sustained by heavy protective tariffs.

But such considerations as these, though they suggest caution, should not produce discouragement. We must bear in mind, in the first place, that they do not apply or scarcely apply to the districts—and they are many—whose soil, markets, or other conditions are really favourable. We must bear in mind, in the second place, that every criticism which can be directed against the freehold tenure which we so ardently desire to extend, can be directed with far greater effect against any attempt to multiply small cultivators who are not also small proprietors. From them is exacted toil as severe and care as minute; but they are not given the same reward, nor are they supported by the same hopes. For the land they till is not their own; and, multiply as you will your enactments for securing the fruits of an improvement to the man who makes it, you will never efface the distinction between possession and occupation. It

is based on sentiment, not on finance; and no demonstrations of profit and loss will extract from the tenant of a County Council or a public department labour which he would cheerfully expend upon a holding which belonged to himself, and which he could leave to his children.

But more is required for the full success of the small farmer, even than the "magic of property." It is that "more" which is dealt with in your pamphlet; and it may be described in two words—"credit" and "co-operation."

The study of foreign methods is here invaluable; and the suggestive account which you give of the manner in which, without danger to the State or undue interference with individual initiative, foreign nations have helped the farmer to find the capital necessary to raise, and the organisation necessary to market, the produce of his farm, will be invaluable to all those who are seriously considering the great problem of which you write. I am sure they will be grateful.

Pray believe me, Yours sincerely,
(Signed) ARTHUR JAMES BALFOUR.

## A LATER STATEMENT.

"Carlton Gardens, Pall Mall, S.W., July 30th, 1910.

"MY DEAR COLLINGS,—If, as you say, our political opponents persistently question our sincerity in the matter of small ownership, you are perfectly entitled to repeat that, as leader of the Unionist Party, I have both written and spoken in favour of this policy, and, further, that when the Unionist Party has the responsibility of office there is no doubt that we shall take an early opportunity of proposing to Parliament a measure designed to deal with this important subject.—Yours sincerely,
"ARTHUR JAMES BALFOUR."

## LORD CARRINGTON ON CREDIT BANKS.

Speaking at a meeting of the National Farmers' Union in London on August 4th, Lord Carrington said:—

The agricultural interest in England was in a sound, prosperous, and flourishing condition, and he thought they might hope for a plentiful harvest. It might interest those present if he briefly recapitulated the changes made in regard to agriculture in this country in the last four years. When the Government came in, the late Sir Henry Campbell-Bannerman said to him that the land question must be tackled, and in agreeing he replied that the first person to be legislated for was the farmer. The chairman would remember the Land Tenure Bill of 1906, and though the Government had an enormous majority at that time that Bill could not have become law without the practical help of the National Farmers' Union. In 1907 they brought in a Small Holdings Bill, and 80,000 acres—125 square miles—had been obtained for the agricultural labouring classes in England in practically two years. Then came the Budget of 1909, when, though a deficit of £16,000,000 had to be faced, no further burdens were imposed on agricultural land; and the Development Bill, in which for the first time a large sum of money was allocated to the agricultural industry. It was only the previous day that the Government was able to place on the Statute Book a Bill which gave compensation from the Imperial Exchequer to farmers from whose farms a portion of land had been taken away so as to supply the wants of agricultural labourers and others. His agricultural policy he had always tried to build up step by step, so as not to frighten people, but to proceed on commercial and proper lines with one thing at a time. Now the Government proposed to follow what had been satisfactorily done in Germany and other parts of Europe. He had been considering whether he could not devise a plan—not in any way to bolster up the claims of the wastrel or the loafer, but a business proposal to help the industrious—to lay before his colleagues to give improved legislative, administrative, and financial facilities for the establishment on a sound basis of a satisfactory system of co-operative credit banks for the benefit of agriculture. (Cheers.) The Chancellor of the Exchequer, who had a very soft corner in his heart for agriculturists, saw no objection to the proposal and he was pleased to say that it had the warm approval of the Prime Minister. Provided that there was no opposition from the other side there ought to be a reasonable prospect of doing something in this respect at an early date. The Government were backed up in this matter by the report of the Lords Committee, on which such men as Lord Cromer, Lord Herschell, Lord MacDonnell and Lord Welby had served, and they were also emboldened by the thought that this difficult question had been overcome in Germany, France, Belgium, Italy, and, to some extent, in Ireland. He was speaking under correction, but he believed that £18,000,000 was lent by these banks last year, and that villagers had deposited over £15,000,000 of their savings in this enterprise.

## UNIONISTS AND CREDIT BANKS.

Mr. Charles Bathurst, M.P., speaking at Semley, Wilts, on August 10th, referred to the proposal of the President of the Board of Agriculture to establish co-operative agricultural credit banks. He said he had written to Lord Carrington to tell him that the project would meet with the warmest sympathy from himself and those who were good enough to support him in agricultural matters on the Unionist side of the House. Without pledging themselves on the details they would give the principle every possible sympathy and help.

## TORY LAND REFORM.

### LAND PURCHASE FOR GREAT BRITAIN.

BY A TORY DEMOCRAT.

IN MORNING POST, AUGUST 12TH.

Some interesting possibilities as to the effect on the political complexion of agricultural constituencies of the adoption of a general scheme of British land purchase are suggested by a leading article in an influential Scottish Liberal newspaper, and by certain comments made thereon in a letter which has just reached me from the Chairman of a Scottish Conservative Association.

Those who had time to read the numberless speeches made by leading politicians during the last General Election campaign may remember that early in January Mr. Balfour spoke at Aberdeen on the question of small ownership. While deprecating a universal system of small ownership, he expressed the opinion that the number of owners of land ought to be "greatly increased." One of his remarks was that such an increase would be good for agriculture and good for the social system generally. More recently, in a letter to Mr. Jesse Collings, Mr. Balfour has given a pledge that the Unionist Party will take an early opportunity after it obtains the responsibility of office of proposing to Parliament a measure dealing with the question of small ownership. The ABERDEEN FREE PRESS, a Liberal journal which usually adopts a very independent tone, discussed on Saturday with its customary freedom Mr. Balfour's letter and Lord Carrington's statement that the Government contemplates the introduction of a co-operative credit bank scheme. Some of its remarks are well worth reproducing:

"The Liberals have foolishly rejected land purchase, and, having allowed the other party to step in and take it up, they now find themselves obliged to discover some other cry, and so they are at the eleventh hour espousing credit banks and making a great show of activity in this branch of land reform. It is to be freely admitted that the Conservatives have got ahead by taking up purchase. Their assurances, however, on the subject are as yet rather vague.

"We may repeat, what we have already indicated, for the encouragement of the Conservatives, that in taking up this scheme of a large extension of land ownership the party have got hold of a good thing, a thing that is good in itself, and one that, if properly and successfully worked, would be of great benefit to the party as well. The policy of land purchase and the conversion of a fair proportion of the occupying cultivators into actual owners is one of which the merits are not to be questioned, and if the Conservatives show themselves able to carry the policy into effect on a moderately large scale and on sound economic lines the result will undoubtedly be to enormously raise their own political credit. In Scotland, at all events, as we have already taken occasion to say, the party might not only hope to improve thereby their general political credit, but, in particular, to do much to bring to an end the distrust and hostility with which they and their politics are regarded by the mass of the rural population."

A copy of this article has been forwarded with a covering letter by the Chairman of a Conservative Association in a Scottish agricultural constituency. It is highly significant that the Conservative Chairman not only accepts the conclusions of the

Liberal leader-writer as to small ownership, but advocates a general scheme of land purchase, applicable to large and small holders alike. Let me quote a few passages from his letter:

"The one cause of the unwavering Liberal sentiment in Scotland is a deep, widespread, and enduring dissatisfaction with the system of land tenure. Whether justified or not, it is there, and is likely to remain until it be removed by the introduction of the newer system so successful in Ireland. I rejoice therefore to see that Mr. Balfour has given such distinct assurance that a measure of land purchase for Scotland will be passed by the next Unionist Government. Knowing as I do so well the minds of the people here on the land question, I venture to say that a scheme of land purchase for Scotland will not only be a great and successful piece of legislation, but in a few years it will completely undermine and dissolve the entire Liberal sentiment of rural Scotland. Every farmer in Scotland who becomes his own landlord will become a Conservative next day. No more Radicalism for him then. Give the Scottish farmer a chance of becoming his 'ain laird' and he will become even more Tory than his landlord.

"As a tenant his interests are divided and he dislikes being a vassal. I know him well, for I have been a proprietor here for nearly thirty years and know what I am speaking about. I wish to say therefore that if the intended measure of land purchase for Scotland be merely for *small* holders, it will have no effect on the agricultural vote; it must be a measure for *all* rural tenants—big and little alike. Then, and then only, will land purchase be successful in Scotland. If the large tenant farmer be excluded from the choice of becoming his own landlord he will remain as dissatisfied and as Radical as ever. But give him the chance of buying his farm, and his Radicalism will begin to slough away from that moment. He is against his landlord, and as his landlord is usually a Conservative, of course he must be a Radical—in order to be even with his laird. That is the feeling between them, deplorable certainly, but nevertheless true.

"Another consequence which I foresee will follow land purchase in Scotland is that every farmer will then become a hot Tariff Reformer. His newspapers tell him week by week that all advantage of a reformed tariff will go into the pocket of his landlord, and that the farmer will be no better off. That is the gospel which is being preached to the tenant farmer all over Scotland. And he believes it. But once convert him into a landlord and his belief in Free Trade will fade away as a superstition. If land purchase is having such beneficial results in Ireland, how much more beneficial will be the effect in Scotland. **In the Unionist policy to be presented in Scotland, land purchase must be the very first proposal; everything else must be subordinated to that. Even Tariff Reform itself must come second to a scheme of land purchase.**"

Now I fully realise that many Conservatives will stand aghast at the suggestion that the proposed scheme of land purchase should be so designed as to embrace large tenant farmers as well as small holders. "What about sporting rights?" I hear some of them saying. Others will ask how many hundreds of millions the credit of the State will have to be pledged for if a general system of land purchase is to be adopted in Great Britain. Questions of sporting rights would be capable of adjustment. As to the credit of the State, it has already been pledged to the extent of about £170,000,000 in the case of Ireland, and English and Scottish tenants have as much right as the tenant farmers of Ireland to benefit in this way. In all probability many of the large farmers, in England at all events, would be content to go on under the present system of land tenure instead of risking everything by becoming proprietors of the land they till. Moreover, as nobody has proposed a compulsory system of land purchase for Great Britain, it would be open to each landowner to decide whether he would or would not sell. Undoubtedly many proprietors would be only too pleased at the present juncture to dispose of their land at a reasonable rate. The State would certainly benefit if the present rush to the towns could be stopped, as it probably would be by a well-considered scheme of land purchase. The creation of a large number of cultivating proprietors would be the death-blow of Radicalism in the counties. **Incidentally such a scheme would effectually spike the guns of the land-taxers.** Conservatives, it seems to me, have everything to gain and nothing to lose by advocating a bold and sweeping, rather than a timid and restricted scheme of land purchase. Let their watchwords at the next election be: "Tariff Reform, Land Purchase, and a Strong Navy," and they will carry all before them.

# NEWS OF THE MOVEMENT.

## LAND AND TAXATION REFORM.

Copy of Memorial presented to the Prime Minister, the Chancellor of the Exchequer, and the other Members of the Cabinet, on the 3rd August, 1910, signed by 134 Members of Parliament.

WE, the following Members of Parliament, desire to place on record our grateful appreciation of the efforts of the Prime Minister, the Chancellor of the Exchequer, and the other Members of the Cabinet, in placing upon the Statute Book of the Country the Budget of 1909–1910, which for the first time recognises the principle of the separate valuation of land, and thus provides the foundation necessary for such further reforms as will result in securing for the people of this country a more equitable distribution of the burdens of the State, in securing to each the results of his own labour, and in opening up the land to those who can make the best use of it.

We therefore respectfully urge the Government to continue and develop the policy inaugurated by the Budget by

(1) Making land values available for public needs;

(2) Freeing industry from monopoly and undue burdens of taxation;

(3) Completing the policy of Free Trade by

(a) Securing greater opportunities to produce in our own country by affording greater opportunities to use the land; and

(b) Abolishing the duties that remain on the food of the people.

We ask that this policy may be carried into effect by

(1) Hastening the completion of the valuation of all land, apart from improvements, provided for in the Budget of 1909-1910;

(2) Making that valuation accessible to the public;

(3) Empowering local authorities to levy rates on the basis of that valuation;

(4) Levying a Budget Tax on all land values, to be applied

(a) In providing a national fund to be allocated toward the cost of such services as education, poor relief, main roads, asylums, and police, thereby reducing the local rates; and

(b) In substitution of the duties on tea, sugar, cocoa, and other articles of food.

Wm. Abraham (Mabon).
Christopher Addison.
Percy Alden.
A. M. Anderson.
J. Allen Baker.
George N. Barnes.
A. W. Barton.
W. P. Beale.
Arthur W. Black.
C. W. Bowerman.
William Brace.
J. F. L. Brunner.
Rt. Hon. Thos. Burt.
Noel Buxton.
C. Roden Buxton.
W. P. Byles.
H. G. Chancellor.
J. W. Cleland.
Godfrey P. Collins.
Stephen Collins.
Sir Henry J. Dalziel.
Sir W. Howell Davies.
J. A. Dawes.
C. Duncan.
Enoch Edwards.
Harold Elverston.
Geo. B. Esslemont.
Charles Fenwick.
Thos. R. Ferens.
G. A. France.
Stephen Furness.
Sir James P. Gibson, Bart.
A. H. Gill.
H. J. Glanville.
Thos. Glover.
Sir Daniel F. Goddard.
F. Hall.
Jno. Geo. Hancock.
Robert Harcourt.
J. Keir Hardie.
A. G. C. Harvey.
T. Edmund Harvey.
W. E. Harvey.
James Haslam.
Edward G. Hemmerde.
Arthur Henderson.
John S. Higham.
F. G. Hindle.
John Hodge.
John D. Hope.
C. Silvester Horne.
Spencer Leigh Hughes.
Sir John Jardine.
Wm. Johnson.
H. Haydn Jones.
Edgar Jones.
William Jones.
*F. W. Jowett.
Joseph King.
Charles Leach.
J. T. T. Lincoln.
J. A. Murray MacDonald.
John M. McCallum.
Francis McLaren.
Rt. Hon. Sir Charles B. Bright McLaren, Bart.
*Walter S. B. McLaren.
J. Duncan Millar.
Alfred Mond.
G. Hay Morgan.
Robert Munro.
Max Muspratt.

# THE HOLIDAY TASK.

STUDY OF A FREE-BORN BRITON WHO, WITHIN THE PERIOD USUALLY ALLOTTED TO HIS HOLIDAYS, IS REQUIRED, UNDER THREAT OF A PENALTY OF £50, TO ANSWER A MASS OF OBSCURE CONUNDRUMS RELATING TO LAND VALUES, IN ORDER TO FACILITATE HIS FUTURE TAXATION.

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| | |
|---|---|
| Francis Neilson. | J. E. Sutton. |
| Harry Nuttall. | John W. Taylor. |
| Fred Ogden. | Theo. C. Taylor. |
| James O'Grady. | J. H. Thomas. |
| Jas. Parker. | Alfred Thomas. |
| E. H. Pickersgill. | George Toulmin. |
| J. Pointer. | H. Twist. |
| Sir George H. Pollard. | *Frederick Verney. |
| A. A. W. H. Ponsonby. | John Wadsworth. |
| Chas. E. Price. | Joseph Walton. |
| Sir W. E. B. Priestley. | S. Walsh. |
| W. M. R. Pringle. | J. Ward. |
| P. Wilson Raffan. | Geo. J. Wardle. |
| A. Rolland Rainy. | Henry A. Watt. |
| Thomas Richards. | Josiah C. Wedgwood. |
| Geo. H. Roberts. | Sir George White. |
| J. M. Robertson. | Sir Luke White. |
| Sidney Robinson. | A. F. Whyte. |
| A. Rowntree. | T. Wiles. |
| A. H. Scott. | Alex. Wilkie. |
| J. A. Seddon. | W. Llewelyn Williams. |
| D. J. Shackleton. | Penry Williams. |
| Sir C. E. Shaw, Bart. | John Williams. |
| Edward Shortt. | W. Tyson Wilson. |
| Philip Snowden. | T. F. Wilson. |
| H. B. Lees Smith. | John Wilson. |
| Sir Albert Spicer, Bart. | R. Winfrey. |
| A. Stanley. | Tom Wing. |
| J. W. Summers. | Wm. Younger. |
| J. E. Sutherland. | Sir J. H. Yoxall. |

The Members marked * have signed with certain reservations.

Three members have signed who do not wish their names to appear in the press.

It is claimed by the advocates of the taxation of land values that the advantages of the above reform will be :—

(1) To take the burden of rates off dwelling houses, factories, mills, workshops, plant and machinery, mining works, shops, warehouses, offices and all industrial and business premises, and all farm buildings, drainage, fencing and other agricultural improvements ;

(2) To break down the barriers which land monopoly now opposes to municipal, industrial, and agricultural development and enterprise, and thus to cause the land everywhere to be used in ways more advantageous to the workers ;

(3) To make it possible for more, better and cheaper dwellings to be provided in towns and villages, to make small holdings and allotments obtainable on fair terms, and generally to free industry of all kinds—agriculture, mining, forestry, building, manufacturing, engineering, public works, transport, distribution—from burdens and restrictions, and extend the field for the remunerative employment of labour and capital in town, suburb and country ;

(4) To secure for the agricultural industry a genuine measure of relief ;

(5) To make national services a national burden, and thus give effective relief to rural districts from the excessive burden of rates which now falls on them in providing for what are largely national requirements ;

(6) To cheapen the cost of living for the mass of the people, and take away the only plausible argument for tariff mongering and the pretence that protective taxes can be imposed which will not increase the cost of living.

## LAND VALUES GROUP.

Mr. C. E. Price, Chairman of the Land Values Group in Parliament, writes :—"The work of the Group is the most important and abiding of any in the House of Commons. I look back upon the efforts in 1906–7–8 as the real beginning in the House of the Budget. But your work in the country for years has been the real ground work. If the cause only continues to grow as it has done, it will revolutionise our country."

## INTERNATIONAL FREE TRADE CONGRESS, ANTWERP.

The International Free Trade Congress was held at the Institut Superieur De Commerce, Antwerp, 9th to 12th August ; L. Strauss, President. It was a highly successful demonstration in favour of Free Trade, close upon 600 delegates being enrolled from all parts of the continent, Great Britain and the United States. About 50 delegates were present from the United Committee for the Taxation of Land Values and kindred organisations in Ireland, United States, Denmark, France, Sweden, Belgium and Switzerland.

A feature of the Congress was the acceptance of a paper by Fredk. Verinder, general secretary of the English League for the Taxation of Land Values, submitted on behalf of the United Committee, on "The Relationship of Land Values Taxation to Free Trade." Quite a number of the papers submitted could not, for want of sufficient time, be considered.

At the Wednesday session Mr. Fels had raised the land question in his usual vigorous way, pointing out its importance in relation to Free Trade and protesting that Mr. Verinder's paper should be afforded time for discussion. Later by special and unanimous request of the delegates representing the Land Values side of Free Trade Mr. Verinder was accorded the necessary time for a brief explanation of his paper at the sitting on Friday, 12th.

In the course of a most interesting speech which held the attention of the Congress all through, Mr. Verinder said, in part :

"He did not propose in the time to discuss his paper, or to ask the Congress to discuss it, but to say a few words by way of explaining the spirit in which it had been offered to the Congress. He, and the colleagues on whose behalf he spoke, were convinced, enthusiastic, and thorough-going Free Traders. They believed that the whole of trade should be free. Free Trade was to them more than *libre echange*. In England the term "tradesman" might be used to mean a "shopkeeper," an exchanger of goods ; but it might also mean a blacksmith or a carpenter, etc.—a producer of goods. To make trade really and truly free, we must remove the obstacles which are damming the stream of trade. But it is still more important to remove those which are stopping it at its source. In this Congress of many nations—called to place the experience of each at the disposal of all—the case of Great Britain was of especial interest ; for it was there that the battle of Free Trade was being fought on behalf of the whole world. The principles which he had set forth in his paper were illustrated by local instances, but it was because he believed them to be of universal application, that he was asking the members of the Congress to take them into favourable consideration. Those objections urged on behalf of a return to Protection in Great Britain had to be met and answered. First, it was said that "British Free Trade" was not real Free Trade. True : his answer was "It is a good thing, so far as it goes, but we have not enough of it. Let us abolish the custom-houses, and add free production to absolutely free exchange. By thus increasing the volume of production we shall destroy the second Protectionist argument, based upon the persistence of unemployment in "Free Trade" Great Britain. Thirdly, he had tried to answer the question which must arise in every country where Free Trade is being discussed : If revenue is not to be raised by Protection taxes, what is the Free Trade alternative ? To these questions he had tried to suggest an answer. There was no place where such questions could be more appropriately discussed than at Antwerp. His friend and co-delegate, Mr. Starnes, had called his attention to the fact that for 100 years the traffic of ships between Antwerp and the open sea was stopped by the Dutch, whose territory lies on each side of the Scheldt below Antwerp. Thus the foreign trade of the town was ruined. M. Namèche, the historian of Antwerp, records that, on the day after the traffic between Antwerp and the sea had been resumed, the *value of the land in Antwerp had multiplied tenfold.*

A very special feature of the gathering was a meeting of the advocates of the Taxation of Land Values held on Wednesday afternoon, at the Grand Hotel. About 50 delegates were present, and Mr. C. H. Smithson was moved to the chair. After some interesting discussion on the question of Land Values and Free Trade, the following resolution was unanimously passed :—

"That this meeting of advocates of the Taxation of Land Values, in attendance at the International Free Trade Congress, held at Antwerp, 10th August, 1910, hereby declares its unfaltering adherence to the principle of Free Trade, meaning thereby the complete freedom of trade from all taxes and restrictions whether imposed for protective or for revenue purposes ; further that the true principle of Free Trade must be carried out to its fullest extent, both as affects agriculture and manufactures, by the removal not only of protective taxes but also of all existing obstacles to the unrestricted employment of industry and capital ; and further declares that the only just and expedient method of effecting this policy and of destroying the protective system, is by the exemption of all improvements, and all the processes of industry from rates and taxes, and the substitution for them of the direct taxation of the value of all land, a value which is due entirely to the presence, growth, industry, and expenditure of the community."

## MANCHESTER.

A week-end Conference of the advocates of the Taxation of Land Values is being promoted by the United Committee, and will probably take place at Manchester from Friday September 30 to Monday, October 3.

Information will be sent by post to those concerned, but any whole-hearted advocate of the Taxation of Land Values desiring to be present is requested to communicate with the United Committee at 20, Tothill Street, London, S.W., when full particulars will be given.

The Secretary of the Manchester League, 134, Deansgate, Manchester, writes that the following meetings, in addition to those already announced in last month's issue, have been held :—

July 27.—Chorlton-cum-Hardy (open air): W. L. Johnson, D. Catterall and A. H. Weller.
„ 31.—Alexandra Park : D. Catterall, J. E. Hutchinson and A. H. Weller.
Aug. 2.—Chorlton-cum-Hardy (open air) : W. Norman, W. L. Johnson, W. Humphreys and A. H. Weller.
„ 3.—Middleton : D. Catterall's reply to Coun. McLachlan.
„ 4.—Crossley's Works, Manchester (Dinner-hour Meeting): J. Bagot and A. H. Weller.
„ 5.—Alexandra Park Gate (open air): Hon. Geo. Wallace, D. Catterall and A. H. Weller.
„ 7.—Birchfields Park : Hon. Geo. Wallace, J. Bagot and W. Norman.
„ 9.—Walter St. Croft, Harpurhey : D. Catterall and W. Norman.
„ 14.—Seedley Brotherhood : "Golden Rule Taxation," D. Catterall.
„ 14.—Alexandra Park : W. Norman, O. O'Grady, D. Catterall and J. E. Hutchinson.
„ 16.—Walter St. Croft, Harpurhey : J. Fielden, W. Norman and D. Catterall.
„ 18.—Economic Class Meeting in Manchester League's Office.
„ 21.—Crowcroft Park, 3 p.m. : W. Norman, D. Catterall, Dr. McDougall and J. Fielden.
„ 24.—Prestwich League of Young Liberals : J. Bagot.

On July 28th a large number of members and friends met at the office of the League to hear a farewell address from Mr. Arthur Withy prior to his departure for New Zealand. All present united in heartily wishing Mr. Withy God-speed. Another large gathering assembled on August 4th to welcome the Hon. George Wallace, who addressed open-air meetings on August 5th and 7th, as noted above.

## MIDLAND LAND VALUES LEAGUE.

August has necessarily been a quiet time for political work, so many members being away holiday making, while the weather has upset arrangements for several open-air meetings. The Birmingham Daily Post has opened its columns to the bitter cry of the landowners, who find it a hard task to inform the tax-collector of the value of their land. Mr. Chapman Wright in a series of letters has endeavoured to lessen their irritation by showing that the small owner can only benefit when the Peers and other big landowners contribute their fair share, and it is to secure this result that the valuation becomes so necessary. Meetings have been held, with some good reports in the local press, as follows :—

| | | | |
|---|---|---|---|
| July | 22.—Liberal, | at West Bromwich. | Chapman Wright. |
| „ | 23.— Do. | do. | T. R. Stokes. |
| „ | 25.— Do. | Birmingham. | Chapman Wright. |
| „ | 26.— Do. | do. | do. |
| Aug. | 7.—P.S.A. | Langley | do. |
| „ | 8.—League, at Smethwick, B. Grigg, J. C. Willis, T. R. Stokes, and Chapman Wright. | | |
| „ | 9.—League, at Smethwick, Chapman Wright, Bernard Grigg and T. R. Stokes. | | |

## NEWCASTLE.

### NORTHERN LAND VALUES LEAGUE FORMED.

A special general meeting of the Newcastle Branch of the English League for the Taxation of Land Values was held in the Moor Buildings, Pilgrim Street, Newcastle, under the chairmanship of Mr. A. W. Dakers, B.A.

Mr. Charles Trevelyan, M.P., sent a letter in which he said :—"We have at this moment a great reason for special exertions. The land valuation under the great Budget will soon be an accomplished fact. The next step will be to ensure for local authorities the power of raising the rates in whole or part on this valuation instead of on the present ruinous basis, which penalises all improvement and industry.

"The recovery of social values for public purposes must be made the leading note of our local as well as national taxation for the coming generation. By that course alone can we finally and effectively overcome the efforts of Tariff Reformers to tax the poor in the interests of monopoly."

The Chairman presented a report on the decision of the Executive Committee ; and Mr. Richard Brown moved, and Mr. J. Veitch seconded the following resolution, which was agreed to :—"That the organisation henceforth be known as the Northern Land Values League, embracing the counties of Northumberland, Durham, Cumberland and Westmorland, and that Mr. William Reid, of Glasgow, be appointed secretary. That the thanks of this meeting be given to the United Committee for the Taxation of Land Values for their promised support in connection with the League."

Mr. Charles Trevelyan, M.P., was unanimously appointed President of the League.

It was agreed that the members of Parliament for the constituencies in the four counties in favour of the Taxation of Land Values, together with the Right Hon. Walter Runciman, M.P., the Very Rev. G. W. Kitchin, D.D., and Dr. Robert Spence Watson, P.C., be Vice-Presidents of the League.

Mr. Richard Brown was apointed hon. secretary of the League and Mr. C. E. Schroeder hon. treasurer.

The offices of the new league are at 90, Pilgrim Street, Newcastle-on-Tyne.

## LIVERPOOL.

The Secretary of the Liverpool League, writing from 339, Aigburth Road, Liverpool, says that since the close of the Kirkdale by-election campaign the League has held its usual weekly open-air meetings. Political interest is rather quiet at present and those members who address the meetings get good practice in the art of "holding" the crowd, which will stand them in good stead when more stirring times come round. In contrast to the quietness of public interest in politics is the eagerness of various associations to know more of the land question. Recently Mr. Cowper addressed meetings at Ormskirk, Egremont and Ellesmere Port, and the Hon. Secretary, Mr. William Noble, spoke at Saltney under the auspices of the Chester Young Liberals. Other engagements are pending, as is also a debate with local members of the S.D.P. In Birkenhead some of the League members have spoken at several meetings held by the "1910" League.

## WALES.

The Committee for Wales to promote the Taxation of Land Values, 94, Queen Street, Cardiff. There are over twenty meetings now booked for September, and others for October.

Mr. McHugh is occupied in collecting facts and carrying on an enlightening correspondence in the columns of the South Wales Daily News, and priming ambitious parliamentarians with the case for the Taxation of Land Values. He is also engaged at times in discussing the question with earnest-minded students who are preparing papers for Literary and Debating Societies.

"Land and People," by Henry George, is in course of translation into the Welsh language.

The local facts relating to land tenure and taxation, which Mr. McHugh is collecting, will be most useful for municipal campaigns. There is a proposal for extending the boundaries of Cardiff, and redistributing the representation, and the information now being collected will be of great help in the coming campaign. It will be interesting to show how the owners of ramshackle structures are favoured as compared with the people who have up-to-date buildings, and the still greater favour shown to the owners of vacant lots. This is good work, and in a sense more important than addressing meetings, in the meantime. The meetings to be addressed later on will be all the more successful because of this special gleaning of facts and figures.

Mr. Beddoe Rees, Secretary of the new Welsh Land Values Committee, writes, July 26th, 1910 :—"If you were down here you would be satisfied with the progress we are making. We have already held upwards of a dozen meetings, each one being a great success. I have now applications from about sixteen different places wanting meetings in September ; they continue ot come in every day, so that Mr. McHugh and I will be kept

pretty busy. What surprises me more than anything is the real genuine interest taken in the question by every part of the population. At the end of each meeting we are simply showered with questions and applications for literature."

## SCOTTISH NEWS AND NOTES.

In reference to Mr. Skirrow's recent campaign in Edinburgh and East Scotland as reported, in part, in last month's issue, Mr. A. D. Wood, Secretary of the Scottish Liberal Association (Eastern Section), writes:—

"I would like to take this opportunity of letting you know how well Mr. Skirrow has been doing his work in the campaign which has been going on recently in the East of Scotland. From all quarters I learn that his speeches have had an excellent effect, and I feel convinced that the Liberal Party will benefit very much indeed from his advocacy of the most important question of Taxation of Land Values. From Edinburgh, Leith, Fife, Musselburgh, and Midlothian I have reports that the meetings were most successful, and I feel it my duty to let you know this."

Mr. David McIntosh Rollo, Cupar, Fife, writes:—

"I am glad to say that the open-air meeting addressed by Mr. Skirrow took place last Tuesday evening, as I have learned from several of the audience, and the Chairman was quite a success. His encounter with the local heckler came off very well. I paid a few shillings for the distribution of the bills, but I am treating that as my contribution towards the meeting. I am sorry no other meetings could be held at the present time in other parts of the constituency, but probably these could be arranged later on."

The Secretary for Scotland has appointed Mr. J. Dundas White, M.P., to be his Parliamentary Private Secretary (unpaid).

At an informal meeting of friends at Inverness held last month, the question of forming a Highland Land Values League was discussed.

It was agreed to convene a regular meeting of all concerned by circular, to appoint a provisional committee to undertake the preliminary work.

Mr. J. Dundas White, M.P., will undertake a campaign of meetings throughout the Highlands on behalf of the United Committee, and the proposed Highland Land Values League, from October 20 to November 10. A list of the meetings will be published in our October issue.

## ENGLISH LEAGUE: ANNUAL MEETING.

In spite of the most unfavourable weather, the floor of Essex (large) Hall was well filled with members and friends of the League for the 27th Annual Meeting on July 20th. Mr. E. G. HEMMERDE, K.C., M.P., the retiring President, being unavoidably detained, the chair was taken by

Mr. LEWIS H. BERENS (Hon. Gen. Treasurer) who at once moved the election of the President, Council, Executive and other officers, which was agreed to.

Mr. H. G. CHANCELLOR, M.P., the newly-elected President, who was received with loud cheers, said that until lately he had been a "very private man" indeed, doing his work for the cause on the quiet. He had accepted the presidency, at the earnest request of the Executive, with great diffidence and some reluctance, but he would do his best to push the movement during his term of office. The other day, at an interesting conference in London, one of our foremost publishers, Mr. JOHN MURRAY, had expressed the opinion that some books were even more noxious than erotic novels, and he had instanced the works of HENRY GEORGE, KARL MARX, and NIETZSCHE! He wondered whether Mr. MURRAY had ever read any of the works of HENRY GEORGE. He (the speaker) regarded HENRY GEORGE as one of the purest-minded patriots. He worked to make people *free*. He showed that thus only could we solve the social, economic and moral difficulties which beset us. Freedom was the touchstone of our movement.

He found that in sparse communities, starvation and degrading poverty were rare. As communities developed, degrading and grinding poverty arose, side by side with increasing power to produce wealth. He endeavoured to get at the bottom of this. He found that the secret of the whole business was that men are not free to produce, because a certain limited number of men have got into their own power the natural sources of production, because men were denied direct access to the resources of nature. This monopoly-power crystallised into "land values." Private ownership of land created a monopoly-value in land, representing the power to abstract from the producers a great proportion of their production. We see it going on all over the world, and in the long run this ownership of land means the ownership of the lives of the people.

These land values, as HENRY GEORGE proved, are the creation of the public. HENRY GEORGE was one of the most pronounced individualists. He held that every man should own what he himself produced—all of it. But he also asked, why should not society as a whole own and use the values which it creates: enjoy its own income, and use these growing values for its growing needs? Thus we come to the "taxation" of land values. But taxation of land values is not really taxation. It is merely the retention by the community of values which the community has created, in substitution for the taxes and rates which now fall on the products of industry. Then, says HENRY GEORGE, when the taxation of land values has opened natural resources to labour, every man will have an alternative in life. *Now* he must take what the employers offer, for under land monopoly wages tend to be depressed to the minimum of subsistence. But when the labourer obtains direct access to natural resources he can refuse to work for others except for an adequate return.

Most Parliamentary legislation is, at present, a mere palliative for social sores. But give men freedom—that is all we ask—and they will find employment, and then you may punish them, if you like, if they *won't* work. Attempts to "make work" for the unemployed only lead to greater evils. We believe in the natural solution: that what a man produces, he is entitled to keep. If he had free access to natural resources, that is what he would get. He would refuse to work for an employer for less. Wages would go up in a natural way. There would be no need to force them up artificially by the action of Trade Unions or the passing of laws. This natural solution, while securing to the worker the results of his labour, would leave to employers the margin which represented the proper wages of superintendence, and the fear of our Socialist friends that Taxation of Land Values would benefit the capitalist class would disappear. At the conclusion of his address,

The PRESIDENT, in moving the adoption of the Annual Report (printed on another page), gave a brief synopsis of the leading facts in it, and specially congratulated the League on having become associated with all the other Land Values Leagues through the medium of the "United Committee."

The Annual Report was unanimously adopted by the meeting.

The HON. GENERAL TREASURER moved the adoption of the audited Statement of Receipts and Payments for the past year, and of the Balance Sheet as at June 30th. Mr. BERENS said that, during his long connection with the movement, he could not remember a year in which such great and continuous progress had been made, not only in Great Britain, but all over the world. He called special attention to the record sales of literature, and dwelt upon the services rendered to the movement in general by the activities of the "United Committee," and by the generosity of Mr. JOSEPH FELS.

Mr. FRANCIS NEILSON, M.P., seconded, in a brilliant and amusing speech, which delighted the meeting, but is impossible to do justice to in a short report. He demolished the case for the exclusion of the agricultural districts from the benefits of Land Value Taxation. His fresh and breezy accounts of two conversations—one with a Wiltshire Liberal farmer, and the other with a steel manufacturer—were valuable object lessons in the art of propaganda, and will doubtless prove useful to many even of our most seasoned advocates.

The motion was supported by Mr. JOSEPH FELS. He thought the income of the League should be at least ten times as large as it was. He touched on the progress of the movement in Canada, the United States, and especially in Denmark, where the Danish League would shortly open their new offices on the ground floor of a building "exactly opposite the front door of the House of Parliament." The influence of Great Britain was greater than that of any other country, and progress here would stimulate fellow-workers all over the world. The news of what is done here gets even to the United States.

Mr. J. O'GRADY, M.P. (Labour—East Leeds) moved:

That this Annual Meeting of the English League for the Taxation of Land Values heartily congratulates the Right Hon. D. Lloyd George, Chancellor of the Exchequer, on the

passing into law of the Finance Bill, 1909-1910; expresses its gratification at the setting-up of machinery for the valuation on a capital basis of the whole of the land in the United Kingdom; and urges the Government to complete the valuation with all possible expedition, in order that it may be made the basis of such a system of taxation, national and local, as will relieve the materials, processes and results of industry from the burdens of taxation and rating.

He said he did not claim to be an expert on the question, but for 25 years, both quietly and publicly, he had tried to make it popular. At the Trade Union Congress in 1898, he had advocated a tax of £40,000,000 on Land Values. He was not a Single Taxer. Broadly he called himself a Land Nationaliser. But he was as keen as any member of the League about the community getting back the value of its own land. There could be no question that all true social reform must take its footing on the land question. The Budget was the first step. In it, for the first time in the history of British Budgets, the principle of the Taxation of Land Values was embodied. He hoped it would prove to be only a small beginning. All the landed interest had banded against it, and had lost their politics altogether; they were no longer Liberal or Tory. He was astonished that the working people had not grasped, as firmly as the landlords had, the importance of this principle of the Taxation of Land Values, and made it the central plank in their platform. In London he found that seven noble lords were taking no less than 14 millions from a space of three miles square. He was glad that the Chancellor of the Exchequer had divided the produce of the tax between the national and the local purse. His own town of Leeds had bought land for sewerage purposes. Its rent was £1,000. But did they get it for even 25 years' purchase of the rent? They had to pay £125,000. If the Budget had been in force, the local purse would have received £10,000 and the national purse £10,000 from that transaction. Yet in Leeds they had unemployed men, and children going hungry to their schools. Mr. O'GRADY showed, from his municipal experience, the need for relief of the burdens of local taxation. He would say to future Chancellors of the Exchequer: "Complete the valuation; relieve local taxation; and find at least the bulk of the money by the Taxation of Land Values."

Alderman P. WILSON RAFFAN, M.P., C.C., said that on this question Liberal and Labour members were working heartily together in the House of Commons on a common platform. The LLOYD GEORGE Budget was the first step towards the attainment of our objects. Its importance lay, not in the taxation it imposed, but in the valuation which it set up. We were going forward next year to an agitation even more far-reaching and important, for Mr LLOYD GEORGE had promised to deal with the relations between local and national taxation. The men on the Councils who approached this question from the purely municipal point of view found themselves, irrespective of municipal party politics, forced round to our reform. He hoped that next year's Budget would give us a direct tax on all land values, in relief of rate burdens, and that the localities would get the power to rate land values. This would sweep into line the whole of the municipalities.

Mr. E. G. HEMMERDE, K.C., M.P., who had in the meantime reached the meeting, said that the League might congratulate the Chancellor of the Exchequer, but it could also congratulate itself on the results of the past year's work. The Liberal party had been steadily going down hill. It was losing bye-elections, and discussing the magnitude of its next defeat. The very moment the Budget—with all its faults—was brought in, the Party became a great fighting force, inspired by a new hope. We must now go forward on the basis of the valuation, make education, high roads, and so on, a national burden? certainly. But how shall we pay for it? Tariff Reform will not do it: it will not even meet the present need for revenue. It can only be done by a universal tax on land values in lieu of rates. Many other people are talking about relieving agriculture. We have a plan to do it. There is no other plan. Captain Pretyman retorts: "Yes, but you are financed by an American millionaire." This is no answer to the fact that Captain Pretyman has no agricultural policy. Let us all work to get the machinery of valuation used. We may go into our next year's work, full of courage and determination, with the knowledge that our efforts have already brought forth great fruit, and will bring even greater.

Mr. J. CHAS. DURANT, one of the founders of the League, moved, and the GENERAL SECRETARY seconded, a vote of thanks to the Past-President and to Mr. Chancellor, which was carried with enthusiasm.—F.V.

## WHAT THE ENGLISH LEAGUE IS DOING.

The Executive of the English League had the pleasure, at their last meeting, of a visit from the Hon. George Wallace, of New York, who made many friends among the members of the League during his stay in London a year ago. He presented the following message from the other side:—

"To the English League for the Taxation of Land Values, GREETING.

"At a meeting of the Executive Committee of the Land Values Tax Party of the United States, held at 43, East 22nd Street, New York City, July 2nd, 1910, the following minute was unanimously adopted:—

"Resolved.—That we congratulate our brethren in Great Britain on the marked progress our cause has made in their country during the past year; that we are greatly cheered by the enactment of the Lloyd George Budget, which we regard as an important first step toward the attainment of our hopes, and the adoption of a single tax on Land Values to provide all necessary expenses of Government; that we rejoice to know the British Chancellor of the Exchequer has boldly declared his stand for the ultimate abolition of land monopoly; that we bid our British brethren God-speed in their work, and look forward to the glad time when the curse of private land monopoly will be abolished both in the Mother Country and in our own land, having an abiding faith in the fulfilment of the promise that 'the needy shall not always be forgotten: the expectation of the poor shall not perish forever.'

"As the Chairman of the Committee, Hon. George Wallace, is about to visit England, we are glad to introduce him to our working brethren abroad, and we send these greetings by him in person.

"By order of the Committee.—B. T. SAMPLE, Secretary."

A suitable reply to this friendly message will be sent from the next meeting of the Executive.

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By direction of the Executive, the General Secretary has sent a letter of warm appreciation and hearty thanks to the Hon. Secretaries of the Tyneside Branch of the League, Mr. Richard Brown and Mr. Jas. Veitch, for the work that they have done for and through the Branch. This is now being re-organised, and its work extended, under the Secretaryship of Mr. William Reid, and will in future be known as the Northern Land Values League, with offices at 90, Pilgrim Street, Newcastle-on-Tyne.

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An article entitled: "Collect the Rent—A non-party plea for the Taxation of Land Values," signed by Rev. A. C. Auchmuty, of Edgbaston, appears in the September number of the WESTMINSTER REVIEW. Mr. Auchmuty, formerly Vicar of Lucton, Herefordshire, is one of the oldest members of the English League, and has for many years advocated the Single Tax on Land Values both by his voice and by his pen. Many members of the League will cherish grateful memories of the services he rendered to the cause in the early nineties by his support of the "Red Van" propaganda among the agricultural labourers of Herefordshire.

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The following meetings, in addition to those already reported, have been held:—

July 26.—Thornton Heath. A. Wilme Collier.
" 27.—(Holmfirth Div.), Hoyland Common. F. Skirrow.
" 28.— " " Silkstone. F. Skirrow.
" 29.— " " Silkstone Common. F. Skirrow.
" 30.— " " Penistone. F. Skirrow.
Aug. 3—Keighley. W. Thomson and A. Withy.
" 4.—North Shields. James Veitch.
" 12.—Jarrow. Jas. Veitch.
" 13.—Worcester Park, Surrey. J. Chuter Ede.
" 14.—Abney Congregational Church, Stoke Newington. Hon. Geo. Wallace.
" 15.—Haggerston. Hon. Geo. Wallace.
" 17.—Keighley. Councillor J. A. Guy and William Thomson.
" 21.—Finsbury Park Congregational Church. Hon. Geo. Wallace.
" 24.—Keighley. William Thomson.
" 31.—Keighley. William Thomson.

SEPTEMBER.

Wed. 14.—Ilford League of Young Liberals, Broadway Chambers, near Ilford Station. Fredk. Verinder, 8 p.m.

# COLONIAL AND FOREIGN.

## AUSTRALIA.

### COMMONWEALTH LAND TAX.

The Bill providing for a progressive tax on the unimproved value of land was read a first time in the Federal House of Representatives on August 10th. The scale of the tax will be left to Parliament to fix. It will probably be 1d. in the £ on lands valued at from £5,000 to £10,000, and will rise gradually to 6d. in the £ on values exceeding £80,000.

The progressive tax on the unimproved value of land will in the case of absentee landlords be 1d. extra in the pound throughout, with no exemption.

* * *

The Land Tax of 1909 will be reintroduced with a maximum rate of 6d. instead of 4d. in the pound upon all estates whose unimproved value exceeds £5,000. An estate worth £80,000 will pay something over £1,000 a year as tax, one of £100,000 over £1,500 a year, and so on. With its majority in both Houses the measure is as good as passed already.—MORNING POST Sydney Correspondent.

* * *

Mr. Fisher, the Prime Minister of the Commonwealth, moving the second reading of the Land Tax Bill to-day, said he anticipated it would produce £1,000,000 revenue during the current financial year.—DISPATCH, August 16th.

### FAILURE OF LAND PURCHASE.

**In the "Morning Post," of August 20th, the following statement from its Australian correspondent appeared :—**

The States are not leaving the land question to the tender mercies of a Federal Labour Parliament. Four, at least, out of the six States Governments have measures either for Land Taxation or compulsory repurchase, or both, in the forefront of their present programmes.

**Here (New South Wales), having gone farthest with compulsory repurchase and subdivision, we are finding the system unwieldy and expensive for general use. In particular cases it is useful and necessary. But it is coming to be generally admitted that it will not solve the problem. It takes too long and costs too much.**

This Session an attempt is being made to get over some of the difficulties by authorising advances of public money to groups of settlers purchasing large estates for the purpose of subdividing them among themselves. In Victoria the large landholder is threatened with a scheme for compulsory repurchase, and a State land tax as well, at any rate until the Federal tax is actually in operation. In South Australia the new Labour Government has similar proposals. It remains to be seen how these drastic measures will fare at the hands of the Upper Houses in the last-mentioned States. Elected on a property qualification, both these Upper Chambers contain a considerable proportion of large landholders and their kin. Should they refuse to face the situation the Federal Government will be furnished with an excellent argument for its immediate intervention.

## WESTERN AUSTRALIA.

Mr. W. H. Rebbeck writes :—

With the coming into power of the Labour Party with a substantial majority in the Federal Parliament, we may expect to see the attempt made to introduce a Federal Land Tax with the vicious principle of exemptions up to £5,000 in value. This has the approval of all the State Labour parties in the eastern part of the continent. For a number of years "Taxation of Land Values without exemptions" has been the second plank in the West Australian Labour platform, and I am pleased to state that in spite of a serious attempt to upset this at the last Conference held a fortnight ago, the attempt was defeated by a large majority and the plank remains as before.

This is a striking testimony to the energy shown by a small band of enthusiastic Land Reformers on the goldfields, who although outside the party have so educated the rank and file on this subject that no individual opposed to this plank would have a chance of election. At an election which took place last month for our State Legislative Council, Mr. J. E. Dodd, who ran as a straight-out Labour Candidate, was returned by a substantial majority. He is recognised as a consistent advocate of the Taxation of Land Values, and his election to what is known as the House of Fossils, where the franchise is a limited one, is a distinct gain to our reform.

The news that the Budget had at last passed the House of Lords was received with pleasure, and all reformers in this State tender their thanks and congratulations to the English and Scotch Leagues for work done for the cause.

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## WEST AFRICA.

### LAND TENURE IN GOLD COAST COLONY.

The TIMES of July 23rd says that Mr. E. D. Morel, writing to Lord Crewe on June 27th last, refers to a prospectus issued by the Mamia River Rubber Estates (Limited), in which the promoters of the company claim to have acquired leaseholding rights for 99 years at an annual rental of £150 under agreement with the native chiefs over 160 square miles of Gold Coast territory. These rights are stated to extend not only to the wild rubber in the area specified, but to the palm-oil, kernels, mahogany, and cocoa. Mr. Morel urges that such concessions differ essentially from mining or timber concessions in the interior, inasmuch as the natives cannot conduct such enterprises as deep-level mining, whereas the palm in its various products is a staple alike of external trade and of internal consumption.

He refers to the recent development of a native industry in cocoa, and points out that if the chiefs are allowed to barter away the control of the natives over the produce of their own land, whether sylvan or agricultural, they will be bartering away rights of which they are not themselves legally possessed, but for which, according to native ideas, they are only the trustees. The alienation of these rights, he argues, must reduce the natives from the status of traders and agriculturists in their own right to that of hired labourers without interest in the development of their own soil, and he concludes :—

"I cannot believe that his Majesty's Government, who have given so many proofs of their desire to pursue a just and wise policy towards the native races of West Africa, can be consenting parties to a process whereby the economic future and consequently the social rights of the natives of the Gold Coast are being seriously jeopardised. Such a condition of things is, to mention but two examples, totally at variance with the spirit and intentions which led to the framing of the Concessions Ordinance, and with the principles—recently enunciated—which have secured your lordship's approval in connection with the future of Northern Nigeria."

He therefore urges amendment of the existing Concessions Ordinance or new legislation to make such concessions impossible.

The Colonial Office replied on July 9th that Lord Crewe was fully alive to the importance of the subject. The Governor was being requested to give the matter his early attention and to furnish a report.

## CANADA.

Deputations from the Saskatchewan Grain Growers' Association waited on Sir Wilfrid Laurier on July 28th, and Mr. C. Lunn on their behalf made the following representation on the Taxation of Land Values :—As you are no doubt aware this is the question that is being so much discussed in Great Britain, and if it is not settled here before long, it will become a very bitter bone of contention. The C.P.R. and other large corporations are holding land, either refusing to sell or asking prices that make it impossible for the farmers to pay, and thus keeping their land out of cultivation, whilst the homesteader is cultivating his land, paying all the taxes, and at the same time enhancing the value of the uncultivated land, upon which no taxes are being paid. We, as grain growers, enter our protest against this state of things and request you, Sir Wilfrid, to see that more quitable treatment is afforded us.

## NEW ZEALAND.

Mr. Arthur Withy sailed from England on August 5th to take up the work of advocating the Taxation of Land Values in New Zealand. Mr. George Fowlds, M.P., Minister of Education in that Colony, with some other friends of the movement have invited Mr. Withy to undertake this work. His many friends in England will regret Mr. Withy's departure. While he served the Liberal Party faithfully and zealously, he recognised that the Taxation of Land Values was the principle which claimed the supreme attention of Liberal politicians and devoted himself with enthusiasm to its advancement. We congratulate the New Zealand people on acquiring Mr. Withy's services, and we wish him every success on his return to the Colony, whose example in land reform he has so often referred to here.

## THE NEW AUSTRALIAN LAND TAXES.

### EFFECT UPON BRITISH INTERESTS.

By Imperialist, in the Morning Post, August 18th.

There is a certain amount of uneasiness in some London financial circles as to the effect which the new Australian land taxes, proposed by Mr. Fisher's Ministry, will have upon British interests. A great deal of British capital is invested in Australian landed estates, directly as in the case of the Van Diemen's Land Company and the Australian Agricultural Company; indirectly as in the case of the many mortgage and finance companies the bulk of whose capital is held in Great Britain.

There is no possibility of being truthfully reassuring in regard to the prospects of British companies holding large landed properties in Australia. It is quite certain that the land tax proposals of Mr. Fisher will pass through the Australian Legislature without any very serious alteration. There is a chance, but the chance is a remote one, that the new taxes will be declared unconstitutional by the High Court, as an income tax was once declared unconstitutional by the United States Supreme Court. Even that event would mean probably the delay rather than the abandonment of the taxes. A constitutional amendment giving unmistakable power to impose the taxes would be almost certain to be proposed and to be carried. It is equally clear that the imposition of the taxes will make the holding of large areas of land in unproductive form absolutely impossible. For good or for evil, Australia is determined to "bust up the big estates," as the local phrase goes, and to devote the best of the country to the use of small proprietors.

The new land taxes rise to the rate of 6d. in the pound on very large estates. When the estate is held by an absentee the rate is 7d. in the pound, as there is an extra surtax of 1d. on absentee landlords. Thus an English company holding £200,000 worth of land in Australia would be faced with a yearly tax of £5,833. It must be made clear, however, that the rate is on the unimproved value, not the improved value. For purposes of taxation the land is reckoned at its "natural," its "prairie," or its "site" value—all three terms are used—that is, its value without buildings, fencing, drainage, crops, or any improvements at all. Also there is no taxation of small areas. The small farmer will escape without any taxation. The very big farmer will pay but a negligible sum. The average pastoralist will not be hit hard. The person aimed at is the holder of very big areas, and of areas not put to their best productive use.

Very grave injustice, however, will be done if the Act does not safeguard the interests of city landholders. To argue for a differentiation in favour of the city as against the country landowner seems contrary to all sound politics. But in the case of a penal tax, imposed for the specific purpose of forcing the subdivision of great estates held unproductive, and basing its calculations on cash value, it is easy to see that others will be hit than those aimed at. Accepting, for the sake of argument, that it is justifiable to impose heavy taxation on the man holding £100,000 worth of agricultural land with the object of forcing him to subdivide, it is not justifiable to impose the same tax on the man holding £100,000 worth of city land and putting it to the best possible use. Subdivision in his case is impossible. A great store, a bank, a life insurance company might easily use for its offices an area of land worth £100,000. To impose a penal tax to "force subdivision" would be absurd. This difficulty might be met by a provision that the high penal rates of the tax should not operate as regards areas under ten acres in extent. British capital is largely interested in this branch of the subject, and should take steps to see that its view is put before the Parliament of Australia.

Regarding Imperial migration, the effect of the new Australian land taxes is designed to be that of opening up the country for crowds of small settlers and thus leading to a quick increase of population. If that result follows it will be a cause for congratulation. It is not likely that the financial stability of Australia will be in any way endangered by the new land taxes. The individual interests of some will suffer; for others there will be probably benefits. The aim of the new legislation is certainly good, to settle a numerous small yeomanry. The method must for the present be classed as merely an experiment.

## UNITED STATES.

### LOUIS F. POST ON THE SITUATION.

You are right in your inference from the American news that reaches you that we are likely to make a great advance in the States very soon; but do not allow yourself to be misled by the outward manifestations. They are very superficial, and are likely to continue so to be. The most marked thing nationally is the outbreak in the Republican party, which, in the slang of the newspapers is called "Insurgency." It would have to be placed somewhere between your radical Liberals and your conservative Liberals. You have nothing on your side that is quite analogous to it, because your Tory insurgents are Chamberlainites, and your Liberal insurgents are radical in thought. Our insurgent movement has a great deal of personal feeling in it; not personal in its animus, but a political attitude which personifies the issue. At the same time, there is a strong current among the insurgents; in fact it is *the* current, so far as the tariff is concerned, toward insisting upon having no higher tariff than enough to protect wages from the competition of foreign labour. This position is much more hopeful for Free Traders than you would be very likely to infer; for it is so easily demonstrable that American wages, when measured by product instead of time, are lower than foreign wages, that a straight out honest insistence, such as the insurgent movement is, upon limiting production to wages would probably soon collapse into a demand for a tariff for revenue only, which is the best we can have without amending our constitution; and the impetus might be so great as to carry the movement on to a point where amending the constitution, so as to allow direct taxation and absolute Free Trade would be easy. So much for the tariff possibilities of the insurgent movement.

Another phase of the movement is known as conservation. This means that the public lands still owned by the general Government shall not be frittered away to land grabbers, land monopolisers, or anybody else, but shall be utilised—the mineral land especially—under a system of national leasing. The conservation argument goes a long way farther, however, than to the lands still held by the Government. It deals liberally with the lands that have already been frittered away, pointing out what a great thing for the people it would have been if these lands—the anthracite coal deposits of Pennsylvania, for instance—had been put to use under State or national lease, instead of being given away or sold; and in this connection the insurgent conservationists get hopefully near to fundamental principles in the arguments they make. The conservation movement itself is divided between those who mean it, and those who have been forced into it to prevent its "going too far."

The national system, however, is not our best hold. We can only hope that national currents will run in our direction, and by helping along as opportunity offers in one way and another try to make them run that way, or rather prevent their running the other way. But in the cities there is almost a tidal wave in our direction. Looking at it superficially, one would hardly think that it was flowing in our direction, but that it is doing so is unmistakably the fact, as I gather it from our folks through correspondence and personal calls from all over the United States. I refer to the movement for the commission form of government for cities. Originally this meant no more than autocratic business government by a small commission of five members or thereabouts, who could be removed from office only at the end of their terms. But this commission plan—good in itself simply for the purpose of administration, but utterly lacking in democracy—was soon improved by reserving to the people the right of initiative for new measures of referendum for vetoing objectionable legislation by the Commission, and recall by pulling a commissioner out of his office at any time. Although these measures were first intended only as a check upon the Commission, they are laying a firm foundation for our people, in any city in the country having a commission govern-

ment, to make as radical a proposition as to Land Value Taxation as may at any time or in any city be considered worth making; dependent, however, upon one thing which the cities have not yet got, but in favour of which public opinion is growing rapidly, namely, the granting to cities by the States of the right to control their own taxation.

What with the tariff question in its present shape in national politics, the conservation question also in national politics, and the Commission form of government and local option in taxation, it looks to me as if we are likely very soon to make progress, and not only progress, but substantial and irrevocable progress.

When you get the campaign book from Oregon prepared for the election to occur in November, be sure to read it very carefully and to grasp its significance, that within a very short time we shall have a battle royal for Land Value taxation, which is bound to send that issue far ahead in the State of Oregon and probably nation wide for the discussion it will get; and this regardless of victory or defeat; and it is by no means improbable that the battle will end in victory.

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Enquiring friends will be glad to know that we are constantly in communication with Tom L. Johnson, and that he is improving in health. He has been at the sea-coast for quite a couple of months, where he is having a quiet time. He writes:—

"I like the way you are taking hold of things in Wales and generally. You seem to have the movement well in hand. The trip to Denmark seems to have been well worth while; judging from your news, when I come to see you again I should surely take in Denmark.

"The Address to the Lord Advocate was most appropriate. I shall never be satisfied until I go to Scotland again. I have been at the sea-shore four weeks, and expect to see another five. I have made steady progress; play golf in the forenoon in one way or another, and rest quietly in the evenings.

"Give my love to all your people.

"The report of your Committee is most important and encouraging document.—Yours devotedly, TOM L. JOHNSON."

## DENMARK.

### THE CONDITION OF LABOUR THROUGH A PROFESSOR'S GLASSES.

By KARL MORTENSEN, HUSMAND, in RET.

Prof. Cl. Wilkens, of Copenhagen, last winter delivered a series of University Extension lectures on "Productive Labour and Its Conditions." The promising title of the lectures and the opportunity to listen to the views of a representative of the University about the condition of labour attracted interested audiences.

In the first lecture the Professor treated the three factors, Labour, Land and Capital. Speaking on population and land the Professor showed himself as a rather strong supporter of the Malthusian theory of population, "that population had a tendency to increase beyond the means of subsistence." He also supported the present capitalistic and monopolistic system. In reply to a question put to him: "Are the conditions of productive labour equally good if ground rent goes to private people, as if it is taken and used for public purposes?" the Professor, after some quibbling, said:—"I think that the conditions of productive labour no doubt would be better if ground rent was taken for public purposes, as the labour in that case would be free from taxes. There can be no question about that." In reply to a second question—as to whether this view could be regarded as representing the standpoint of economic science, the Professor said that his opinion was his own, and that perhaps it would not be true if the land was parcelled so much, that for instance every third inhabitant was a landowner, and further the Professor said: "The question is of little interest, as ground rent is now private property, bought and paid for according to existing rights (existing laws?). *Economic science can never advocate a change of these rights.*"

We may compare with this what the Professor said in his first lecture:—"A landowner has no shadow of right to demand the increase of rent for himself; this increment exists irrespective of his doings and the only way the owner is connected with ground rent is that it is flowing as a perpetual stream of gold into his pockets. If society can find a method by which it can take from landowners this increment, he has no justification for grumbling." Later the Professor remarked that when he said this, he was speaking about future ground rent; as if there was any difference! The audience following the series of lectures from first to last to get the important question cleared up, had doubtless only their wishes half satisfied in this respect by the Professor. Six lively and entertaining lectures were given in which they learned something of productive labour under the *present* system of society, but the *natural conditions* of productive labour were not made clear; on the contrary the audiences got the opinion that labour conditions in modern society were so complicated that even a man of science, not to speak of a layman, was unable to understand them.

It was clear that the Professor was afraid to oppose the present system. The work of the men of science was limited beforehand because of this, and every attempt made outside these boundaries had to be given up. But as long as scientific economists are building further on present ground without investigating if this ground can be used, as long as they are afraid to hurt private interests, as long as they do not dare to advise any changes in our present conditions if they *are* wrong, so long is science useless. The "education" of these scientists and their "conclusions" are misleading instead of instructive.

Is it not time for the people to ask that scientific investigation in this sphere shall make clear what is correct, irrespective of private interests or prejudices connected with the present system of society? It will rest with the people to determine whether they will realise the right order of things or not.

---

The annual meeting of the Henry George Society will be held on September 12th and 13th at Langeland.

Mr. S. Berthelsen, Mr. P. Larsen and Mr. Johan Hansson (Sweden) after attending the Free Trade Congress at Antwerp came to London for a few days. They made full use of their time, discussing the progress of the movement in Great Britain and in their own countries.

## SWEDEN.

The Economic Freedom League in Sweden, which was started a little more than a year ago, is going to have a three days' conference in Stockholm, on the 16th, 17th and 18th September. The programme will be as follows:—

"Economic Freedom League and its Purpose." Lecturer, J. Hansson.

"Justice and Charity." Lecturer, Dr. Knut Kjelberg.

"The Land Question in Sweden." Lecturer, Carl Lindhagen, M.P. (Mayor of Stockholm).

"Henry George and the Land Question in Denmark." Lecturer, Mr. S. Berthelsen.

"Experience with Land Value Taxation and Land Nationalisation in Foreign Countries." Lecturer, J. Hansson.

"The Tariff Question."

(1) Tariffs and justice;

(2) The demand for full free trade under present conditions. Lecturer ———

"The Taxation of Unearned Increment (future values) and Land Value Taxation." Lecturer, Nils av Ekenstam, Ll.B.

"Smallholders and Land Values Reform." Lecturers, Peter Ellekjär, Gustav Johannson (leader of small farmers in Sweden), and Anders Larsson-Kilian.

Other questions will be taken if time permits.

Attendance at the meeting is expected also from Norway, Finland and Denmark. It will be the first large conference of the Association and much good is expected from it. Resolutions on several questions concerning our case will be put, and they are expected to be carried. People who are connected with social work as writers or speakers are specially invited to take part in the meeting.

## GERMANY.

The Annual Conference of the German League of Land Reformers is to be held at Gotha on October 2nd—4th. During the three days of the meetings various aspects of the social problem and land reform will be discussed. British and American friends who can find time to attend will be welcomed.

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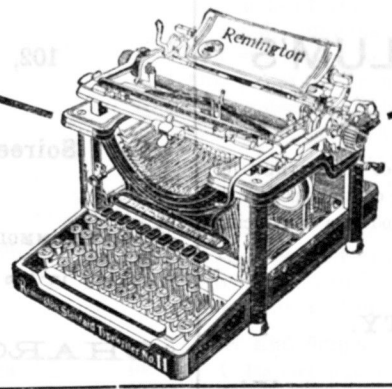


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# Land Values

JOURNAL OF THE MOVEMENT FOR THE TAXATION OF LAND VALUES.

Seventeenth Year—No. 197. OCTOBER, 1910. 1d.; Post, 1/6 per annum.

Telephone: Gerrard 8323, 8324. Telegrams: "Eulav, London."

## CONTENTS.


| | Page |
|---|---|
| NOTES OF THE MONTH:— | |
| Land Union "Guide" and United Committee's reply | 89 |
| Land Valuation and Taxation in Australia | 90 |
| The Unimproved Value of Ben Nevis | 90 |
| The Effect of the Budget | 91 |
| LEADING ARTICLES:— | |
| The Triumph of Valuation | 92 |
| Selling Out | 93 |
| SPECIAL ARTICLES:— | |
| The Complete Land Taxer (From PUNCH) | 94 |
| Irish Landowners' Convention | 94 |
| HERE AND THERE | 95 |
| CARTOONS:— | |
| Philosophy | 96 |
| The Fourth Form Boy | 101 |
| PUBLIC AND PRIVATE INTERESTS:— | |
| Land Famine at Ellesmere Port | 97 |
| Cardiff Castle.—More facts | 97 |
| Land Values in Keighley, Wakefield, and Grimsby | 97 |
| Small Holdings | 97 |
| Good Prices for Agricultural Land | 97 |
| POLITICAL AND ECONOMIC DISCUSSION:— | |
| Rev. R. J. Campbell on Politics | 98 |
| Mr. Adrian Lumley and Valuation Forms | 98 |
| Treasury Conference.—Mr. Lloyd George's Speech | 100 |
| Lord Curzon defends Landlordism | 102 |
| Scottish Landowners and Form IV. | 102 |
| NEWS OF THE MOVEMENT:— | |
| Manchester Conference, Northern League, Manchester, Bolton, Huddersfield, North West London, Scotland, and English League | 103–107 |
| COLONIAL AND FOREIGN:— | |
| Australasia, British Columbia, South Africa, Denmark, Sweden | 107–110 |
| Formation of French Single Tax League | 110 |


## NOTES OF THE MONTH.

### The Mission of Form IV.

"This National Land Registry has a far more important purpose than that of raising a few sovereigns by the direct taxation of land. The true intention is proclaimed by the United Committee for the Taxation of Land Values. 'It is the first necessary step towards a great national movement for land and social reform,' and by the Nation when it says 'It is to indicate the true source of municipal taxation and to indicate its copiousness.' It is for these reasons that the valuation machinery has been set up. It is for this that Form IV. has been issued, and this is why Form IV. will become famous in history. Form IV. carries in every line an amplification of the preamble of the Finance (1909–10) Act, 1910, 'an Act to grant certain duties of Customs and Inland Revenue and to make other financial provisions,' to which, honestly, should have been added 'and for the gradual extermination of private ownership in land.'"

This is from the FIELD of September 17th, to all of which we devoutly say "Amen."

### The Land Union "Guide" and the United Committee's Reply.

The "Land Union 'Guide' to property owners called upon to fill up the Government Valuation Forms," one would suppose, from the title, to be a technical pamphlet containing advice likely to be of advantage in filling up the forms. After perusal the "Guide" gives one the impression that it is simply a propaganda pamphlet of the Land Union attacking the Government, the object of which is to incite or frighten those who have to fill up Form IV. into hampering as much as possible the Valuation which is being carried out. The book is misleading and partisan from end to end.

The United Committee have issued a reply, entitled "Land Valuation and The Finance Act," setting forth the real facts of the case. This reply has been splendidly received, appreciative notices have appeared in the Press, and orders are coming in from all parts of the country. One paper commenting on it said: "It not only shows the hollowness of the pretences of the Land Union, but it also shows the complete justification which exists for the Finance Act. The evasions and sophistry of the men who are trying to shirk the duties which belong to the holding of property are clearly shown, and towards the end the writers show what a glorious future will open for Englishmen when the land shall cease to be the monopoly of the rich." Copies, price threepence, can be obtained from newsagents, at railway bookstalls, or from the Offices of the Committee.

### West End Slums.

A Report has been issued from the Paddington Town Hall of a Joint Committee appointed by the Paddington Borough Council and Board of Guardians on the question of the proposed betterment of the Clarendon Street area. The report contains suggestions for closing unhealthy basements; vigorous application of the Housing and Town Planning Act; encouragement of flower cultivation in window boxes; the institution of playing courts and evening play centres for children; a domestic economy centre; compulsory disinfection of verminous furniture; organisation of a school for mothers; boys' and girls' clubs, and encouragement of Boy Scouts.

The area concerned is one of the worst in London, just about as bad as the measures proposed by the Committee of Inquiry are futile. The whole report is but an expression in an aggravated form of the poverty problem, and the only cure worth considering is one that will go to the root of the disease. Domestic economy, mothers' meetings, boy scouts and all the rest, are just so many palliatives that won't palliate, for the cause of poverty is deeper, and cannot be reached by the most vigorous application of such "drastic" proposals. Such civic vigour may for a time cleanse one district, but inevitably the very poor will be crushed out of the new zone, and speedily assemble themselves elsewhere in sufficient numbers to command the services of some other Committee of Inquiry. When will the soft-hearted philanthropists learn that motion is one thing, and progress another?

### Vancouver.—A Lesson for our Opponents.

For the past few weeks the Conservative Press has been flooded with letters and articles full of partisan criticism of the Valuation. Grossly exaggerated, and for the most part imaginary, difficulties have been brought forward in connection with the filling up of the necessary forms. The whole attitude of the hostile critics of Valuation is plainly one against the principle and policy of the land and taxation reform of which the Valuation is the necessary first step, and for which support in the country is daily and hourly growing. It may be well to call attention to

the fact that in Vancouver, taxes on improvements have been entirely abolished, and land value substituted as the basis of assessment. Till a short time ago Vancouver "enjoyed" the same rating and taxing systems as we have here, and of course, before the change could be made a complete register of all land value had to be procured as we are now doing. It was accomplished there, and some remarks on the beneficial results will be found in our "Colonial and Foreign News." Opponents of Valuation and the Taxation of Land Values should take this little example to heart. What Vancouver has gained as a city we can gain as a nation by the same means.

**Land Valuation and Taxation in Australia.**

According to the BRITISH AUSTRALASIAN of September 15th, Sir George Reid, at the dinner of the Institute of Journalists, jocularly referred to the turmoil that has been raised amongst British landowners who have to fill in Form IV. with data as to their landed possessions. Sir George remarked philosophically, "When I was in Australia I incurred some danger of an hempen-end by introducing land and income taxes in New South Wales for the first time, and they could not fill my forms up either." Sir George expressed the opinion that the forms would be duly filled up, and that all would soon be well with England once more.

Perhaps if some of the gentlemen who have been making such a noise about Form IV. would peruse the particulars of the Commonwealth Assessment Bill which we give on another page they would wonder what they have been crying about, for whereas British landowners have only to fill in a simple schedule relating to their land, so that it may be valued by the State, Australian landowners have as well to value their land, subject to drastic penalties for undervaluation.

It is worth recording that in so far as the Bill makes for the breaking up of large estates by imposing taxation on land values, it has the support of the Australian correspondents of the TIMES, STANDARD, and MORNING POST.

**The Devil and the Deep Sea.**

On the same day on which Mr. Lloyd George held the historic conference at the Treasury (Wednesday, 14th September) the Incorporated Property Owners Protection Association met at the All Hallows' Hall, London Wall, E.C., to take counsel how to protect themselves against the inquisitorial demands of the Government. We have space only for one of the interludes. A member said he had a friend in Somerset House, and he had asked him if in complying with the request for particulars it was best to put in the maximum or minimum value of the property. The reply was that if he put it at the maximum he might escape increment duty, but the local authorities might then increase the amount of his contribution to the local rates. If he put it at the minimum he might only have to pay increment duty at the end of a long period, but it might be heavy. It appeared to him he was "between the devil and the deep sea."

The President: Your question is "Am I between the devil and the deep sea?" and my answer is that you are.

**A Sanitary Inspector and Unemployment.**

"Turning to the causes of domestic overcrowding, I do not hesitate to say that in many parts of the country unemployment, high rents, low wages, &c., tend towards a degraded social state, and a common sequence is domestic overcrowding. All phases of opinion (political, industrial, and social) have dealt with the subject, but even to-day we still have the unemployed with us, and unless there is some radical change in the present social conditions there is neither hope for a solution of the question of unemployment nor yet for the elimination of overcrowding, which we know exists as a disadvantage to the health of a large section of our industrial classes. Unemployment is one of the strongest foes to the work of the Public Health Departments. This is clear, for it causes homes to be crowded by families coming together to obviate a growing rent debt, families ill-nourished through want of the bare necessities of life, and thereby becoming easy victims to disease."

The above statement was made by John T. Quinton, chief food and drug Inspector of Liverpool, during the reading of a paper at the Sanitary Inspectors Association held at the Fishmongers Hall, London, August 31st. It speaks for itself. Unemployment and overcrowding are not the necessary outcome of social progress; they are rather due to some cause. Mr. Quinton refers to high rents and low wages, and if he will continue his examination of the problem on these lines, on the lines of inquiring into the cause of high rents and low wages, he will surely come to see that there is a connection between these and unemployment and overcrowding. Why should rents be high and wages low in view of the fact that there are millions of idle acres upon which to build additional houses, and from which the additional wages can be won? Employment and wages can only be had by labour applied to land, and the question is want of opportunity to get to work on the idle acres. No one should know better than Mr. Quinton how high priced land in and around Liverpool stands in the way of employment and housing.

**The Unimproved Value of Ben Nevis.**

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J. MILLER, Lessee.

The above facsimile of a ticket issued to all visitors, on foot, to Ben Nevis, will specially interest the gentleman who recently wrote to ask us how we proposed to estimate the unimproved value of Ben Nevis. For the ticket gives the clue to the answer. Improved value there is none, save, perhaps, the value of the old gate hindering the free access to its summit. So if, say, 5,000 people, by taking such tickets, have shown themselves willing to pay a shilling for the privilege of ascending it, then, obviously, apart from anything else, Ben Nevis has an annual rental value of at least £250, which at twenty years' purchase represents a capital value of £5,000. If the owner wants to reduce this valuation, all he need do is to pull down the old gate and allow free access to the natural beauties of his (?) mountain. Then so much "capital" will have vanished into thin air! This old gate is not the only one that is likely to be removed when once we have a fair instalment of the Taxation of Land Values.

**Leisured Social Reform.**

The MORNING LEADER of August 31st contained some particulars of a newly formed club, called the "Agenda Club." The club is to be composed of leisured gentlemen with independent private means, and their object is to help forward the work of social and national regeneration. Action is to be taken in connection with such subjects as the prevention of expectoration; street-begging; adulteration of food; sweating (not by way of promoting legislation, but by arousing the sense of responsibility among the people who unknowingly promote it); prison reform; the problem of the segregation of the half-witted. The Committee say that they have a very definite conviction as to the duration of the Agenda Club. They interpret history

as proving broadly that for no longer than a generation can the ideals of a given group keep fresh or its methods spontaneous, so that the Agenda Club is to come to an end after 25 or 30 years.

Perhaps when Form IV. gets into working order the Agenda Club will discover that Mr. Lloyd George has got at the cause of sweating, as well as at the cause of the poverty that leads to sweating, and to so many other industrial and social evils. To propose to remove, or to discuss removing, such evils outside of legislative action, looks like something out of "Alice-in-Wonderland." The coming tax on Land Values should dissolve the Agenda Club long before it reaches the prescribed term of its existence.

### A Valuation "Danger."

On August 30th, about 150 West Riding property owners met at Leeds under the presidency of Lord Mowbray and Stourton, and formed the West Riding Land and Property Owners' Defence Association, for the mutual defence of its members against the taxation imposed by the Finance Act, and for the purpose of securing a repeal of such taxation.

The resolution forming the association was moved by Mr. C. F. Ryder, of Leeds, who, according to the MANCHESTER GUARDIAN of Aug. 31st, pointed out the extreme danger of the Government having the information which they were now asking for, and said they might be able to control the present Government, but the record which they were getting would be handed down for others to deal with. Each one must judge for himself as to whether he should put a high value or a low value on his property, but it was unfair to put the property-owner in this dilemma.

Mr. Ryder is correct. Even if landlordism can control the present Government, the record or valuation now being made will be handed down for others to deal with. There is a rapidly growing conviction among all industrial classes that it is time to change a system that allows some men to reap the fruits of the industry of others. Mr. Ryder apparently recognises the importance of valuation in this connection. In addition to providing the basis of reform, in itself the valuation will reveal the pressing need for a sweeping change. The only "danger" is that justice will prevail.

### A Versatile Duke.

"They had heard a great deal about the action of the House of Lords in suspending the Budget, but he was perfectly convinced every day that passed persuaded the people more and more that the House of Lords were absolutely right—(applause). If they wanted justification for that action they had only to look at the daily Press and see the innumerable letters which were being written about the land tax muddle. The desire of the Government was to hit the dukes. The dukes had been hit, but not half so hard as the poor man who had invested his savings in the purchase of property or houses. And the troubles of the small owners were only just beginning. One could not pick up a newspaper without reading of some absurdity in the method of land valuation. One case showing the absurdity of the business was that in which a man owning a pew in the gallery of a village church had to answer questions about mining leases and the undeveloped minerals below—(laughter). But of all the cases illustrating the fatuity of this scheme he knew of none better than that of a man who had been called upon to make a return in respect of a piece of land he was unable to identify. He saw the valuation officer and told him he was unable to say where the piece of land was. He then wrote to the authorities in the following terms: 'How is a district valuer to value land he has never seen, and how can he go and see it if he doesn't know where it is?'—(laughter.) The reply of Somerset House, who knew as little about the scheme as anybody else, was to return another copy of the original questions to be answered."

Thus the Earl of Dartmouth, at the annual garden party of the West Bromwich Unionist Association at Edgbaston, on September 3rd. This plaintive expression of sympathy for the small owner and his lordship's platform fun remind us of the landlord in the north who "defied the Government to value his land, for," said he. "I have some land at 30s. an acre and some at £7 an acre!"

### Effect of the Budget.

A DAILY NEWS correspondent, in the issue of August 31st, relates an incident that shows admirably how the Budget, contrary to the predictions of the Conservative Press, while forcing, by means of the undeveloped land tax, idle land into use, has not frightened off the small investor. At a sale in Felixstowe on August 29th as much as £1,420 per acre was realised for shop plots, and house plots fetched from £1,400 to £1,450 per acre. The buyers were mostly local people, but there were a fair number of would-be buyers from London. One of them, in commenting on the undeveloped land duty, related a remarkable instance of its good effect in bringing land into the market. A builder, he said, previous to the Budget of 1909, had for some time been seeking to secure for development some land, about 12 miles from town, belonging to a very wealthy corporation. The price asked was prohibitive, and intended to be so by the vendors, who, in addition, demanded £5,000 for an option before discussing terms. The option money had been paid and the builder had decided to abandon the idea when the Budget came along. The corporation then sought out the builder, conceded him the estate, and now there are some 24 first-class houses on a part of the site, and others are being erected, to the mutual advantage of all. "There wouldn't be one there to-day but for the Budget."

### The way to get Small Holdings.

Writing to the Press on September 9th, Mr. Herbert G. Carleton, of the Central Small Holdings Society, gives some interesting particulars concerning the application of the Small Holdings Act. The Society is anxious to get into communication with those who are still waiting to be supplied with small holdings, with the idea of submitting all genuine cases of complaint to the Secretary of the Board of Agriculture, who has promised to have them investigated. Thirty-five cases in the administrative area of the Isle of Ely County Council have been investigated, and every one found to be genuine. Each one of these applicants applied to the County Council for a small holding over 2½ years ago, and up to the present not one of them has even heard whether his application has been approved. "The land hunger in this district," says Mr. Carleton, "is intense, and applicants are quite willing to pay a rent of £3 10s. to £4 per acre. Some little time ago a councillor of this particular County Council purchased, privately, some land at the rate of £65 per acre, with the intention of cutting it up into small holdings and letting it at £3 10s. per acre, but applicants were so numerous and anxious to acquire land, that he had no difficulty in letting the land, in small holdings, at £5 to £6 per acre. If the County Council had purchased this land at the same figure, they could have let it at 60s., or, at the most, 65s. per acre.

During two years and nine months the London County Council have not supplied a single applicant with a small holding."

Here is one more illuminating instance of the failure of the Small Holdings Act to attain its object and its effect in increasing the value of suitable land. The only way to enable would-be small holders to get land is to break down the monopoly of landlordism by taxing land values. Then, landowners will be running round for small holders instead of waiting until the demand for land enables them to charge two or three times the actual value.

## "OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## THE TRIUMPH OF LAND VALUATION.

The advocates of the Taxation of Land Values are passing through a stage of gratifying progress. The valuation schedules for England, issued by the Inland Revenue Department, have turned all England into a debating society on Land Values. The landlord party, organised and unorganised, have set up a universal howl of execration; their agitation finds daily and weekly expression in the newspapers and magazines of every complexion. The great Tory papers took up the case as a breeze to fill their empty sails. They devoted, and are still devoting, columns and pages to protests from alarmed owners of land and property. Men who had never voted for any widening of the bonds of freedom, nor ever dreamed of doing so, have poured out their partisan reflections on the folly and wickedness of this latest liberal advance on the liberties of an unsuspecting and law-abiding people.

"The Land Tax Muddle" of the newspapers has successfully competed, as Mr. Lloyd George put it, for quite a month with the latest and most sensational case at the police court. Surely we never dreamed that any printed document on Land Values could have evoked such an "uprising," such a marvellous demonstration of passion, and an enquiry into the question such as we have for a generation endeavoured to bring before the public. The press, the platform, the church, and the market place, have all been engaged, and as we write are still engaged, by property owners, authorities, politicians, and philanthropists, in the endeavour to find out and explain why the Government want to ascertain the value of the land, and what they intend to do with the information when it is obtained.

It used to be said by sagacious looking people that the question of taxing land values was an idle dream, a visionary abstract idea that would never come to pass, and that it was only discussed in a serious manner by a small coterie of Henry George's followers. Well, those days are over now. The coterie has broadened out; the field of its operations has extended in all directions. In every town, in every village, in every hamlet, and in every rural district throughout the length and breadth of the land, the question of Land Valuation and the Taxation of Land Values is being debated with unsurpassed zeal and enthusiasm. Somerset House has done well in this their first educational effort. They have issued a few innocent-looking valuation forms, but no pamphlet on the question the United Committee, or the kindred leagues, could have issued was ever likely to have caused such an awakening into the full and true meaning of their policy and practical proposals.

Ever since the Budget of 1909 was brought to light by the Chancellor of the Exchequer, our hopes for the future have been high. We recognised that the Liberal party had wisely taken the first step towards the emancipation of the country from the greatest tyranny and superstition—the tyranny and superstition of landlordism—that has ever afflicted civilized communities. Before the Budget, the Liberal party were daily and hourly losing ground, and their vigilant opponents, the Tariff Reformers, were rapidly and jubilantly forcing their way into political power. The Budget changed all this; as the TIMES graphically described it, the change of opinion in the country was like "the curious sense of change comparable only to the turn of the tide upon an estuary when the moored boats swing slowly round." Before the Budget, the Tariff Reformers were ringing the bells; after the Budget, they were wringing their hands, and they have been wringing them ever since.

The Hyde Park Demonstration in favour of the Land Clauses of the Budget, and the similar demonstrations held in different parts of the country, revealed to the politicians, and to all who cared to consider these signs of the times, the deep and abiding interest the people had in the land question and its solution. The Prime Minister said "that he had had a shrewd suspicion that when the Budget saw the light of day it would drive all other political topics out of the field, but he was free to confess that he had no conception of the kind and character of the reception which awaited it." The Land Clauses of the Budget proposing to effect a Valuation of the Land, brought the Liberal party again into the confidence and affection of the people, and the result of the General Election can be regarded, as it has been acknowledged to be, a striking vindication in favour of Land Values Taxation. The Budget stirred into action and enthusiasm a powerful and influential section of the electorate, who were led to the conviction that in addition to maintaining the policy of free imports, the Government had committed the Liberal party once and for all to a radical land reform policy.

We are for free imports, or for our free trade policy, as it is named by its votaries; but we contend that this negative policy alone is no reply to the protectionists. It has to be admitted that notwithstanding this free trade policy, poverty is rampant throughout the land; overcrowding, with all its attendant evils, is tormenting every municipal and rural area and baffling every ameliorative scheme of redress. The unemployed are enduring or cursing, as the case may be, a political system they do not understand, while the passionate cry of their political exploiters, the tariff reformers, is heard at every street corner. All this, notwithstanding sixty years of free trade! No, the free traders, so called, have no reply to the protectionists. The only reply is the radical alteration in our systems of land tenure and taxation, as advocated and expounded by Henry George and his followers. Some Liberals and Free Traders, even now, do not appear to care to come into their kingdom this way. But if the Liberal party had listened to them, well, instead of being in power, the party would have been in opposition, talking no doubt about the difficulties of bringing the average English elector up to our high water mark, and filling in the programme of the party with all kinds of spurious socialism.

All this undeserved poverty in Great Britain to-day, and the pain and misery arising from it, has got to be faced.

This is the command of an enlightened electorate, and it is to the everlasting credit of the party of progress in our politics, that it has so courageously, and so intelligently, set out in this search for the underlying economic causes of social and industrial evils.

The Liberal party was never more wisely directed than it is to-day. Time, energy, and money are being devoted by organised labour, and by well-intentioned men and women, in all kinds of organisations to benefit the worker; but the Liberal party in their Land Values crusade have set out to do more for the worker than all these combinations. It is going to free the land from the deadly grip of monopoly, and until that is achieved all other proposals are vain. It is in the nature of things, in the constitution of society itself, that all progress registers itself in higher land values; rent rises and wages fall. Every advance that is made but provides another reason to the owner of land why he should keep it out of the market. Every boom in trade, every increase in prosperity, means higher land values, and lower wages. This is the lesson that the accredited leaders of labour will not learn; but there it is—a set of stubborn facts that will not be put down by mere noise and shouting.

How can we deal with this economic tendency? How can it be met and successfully combated? There is only one cure, and that is to recognise it and deal with it, in the light of its own teaching. Trades Unionism may organise labour, but it can only do so on the restricted opportunities afforded to labour by land monopoly. The more efficient labour becomes, just so we are told can labour resist and overcome its enemies. But dull trade and unemployment are constantly outside the door of the best labour organisation, and the question being asked by an awakened community is, why do these unwelcome visitors accompany all efforts of organised labour to better itself?

This is the question. It has sat on the doorstep of every trades union all through the years of their existence; it has dogged their footsteps whenever they journeyed either on a peaceful or a warlike mission; it has prevented them doing justice to each other, or to the community of which they are part; and it has been a standing menace to their moving on with the times to the higher and nobler vantage ground which education in all its wider and encouraging features has brought to the craftsman of our time. It is an awkward question, and many people, including so-called representative labour leaders, endeavour to forget it, or walk all round it. Some people feed it with statistics; others throw stones at it. At times it is taken into a special conference of its own, where its effects are opened up and the various parts sent for special examination to sub-committees of well-intentioned busybodies, experts, and pamphleteers, gifted with much zeal and little knowledge of underlying principles. In due course this fraternity report that dull trade and unemployment will require some "drastic" treatment, such as—the appointment of a labour bureau, a "sweating" board, a minimum wage, with a labour colony or two thrown in to take care of the "debris"—the unemployable.

It is all very properly and regularly carried out, this examination into dull trade and unemployment; but this by-play around the question could not go on for ever. It is up for final settlement at last, for land monopoly has emerged as the cause of all the trouble. The public mind is not slowly discovering the true meaning and the evil consequences of making one of the agents in the production of wealth the uncontrolled property of a particular class, and therein lies the hope of the future. Landlordism is strong and powerful, but we must attack and overthrow it if we would abolish dull trade and unemployment; if we would raise the condition of the people.

The Taxation of Land Values is the only genuine labour policy, and in making so bravely for this the Liberal party is now doing more for labour and social progress than has has ever been attempted in the history of the country. The triumph of Land Valuation is complete. The demand now being made upon the landowners for the information they may possess, in order that the valuation of the land may be carried out, appears to have staggered a great many of them. But they will get over this shock, and yet come to realise and acknowledge the far-reaching effects for good of the policy they now so unsparingly denounce.

A progressive people, with an expanding industry, and healthy municipal ideals, must ultimately meet and grapple with whatever privileged institution stands in their way, and land monopoly must give place to the needs of the community. It stands condemned as the greatest obstacle to freer trade, better employment and higher wages. No question of trade or social advancement can be firmly settled until this baneful monopoly is overthrown. The people, after years of striving, have at last seen the glorious dawn of economic freedom. The politicians have learned now that Land Values Taxation can be expounded with success on the public platform, and that the people of the country have a listening ear for our policy and practical proposals. It has taken twenty long years for this gospel of economic, industrial and municipal freedom to usurp the place of the mere political changes, which formerly made up the creed of the two main political parties in the State; but the Taxation of Land Values has put courage and hope into an awakened democracy and the day of triumph is at hand. J. P.

## SELLING OUT!

### MR. WALTER LONG'S INTERESTING LETTER TO HIS TENANTS.

To us Mr. Walter Long has ever been one of the most attractive figures in the political arena. To minds such as his the use and profit of the earth were manifestly intended, not for all, but for the few who claim its control as their peculiar property and heirloom. The interests of these specially-favoured individuals are held by such minds to be the true interests of the nation as a whole. Hence their innocent but real belief in the policy of Protection, *alias* Tariff Reform, which, whatever its effects on the industries and the industrial masses of the nation, would at least have the

supreme merit of increasing the rent-rolls of our rural landocracy. Had there still been any chance of the country adopting any such policy, Mr. Walter Long might still have graciously consented to hold quite a considerable slice thereof, and, though "not governed by purely mercenary considerations," to draw rent according to the use others desired to put any portion of it. He realises, however, that such Protection as he has consistently advocated is dead, as dead as Queen Anne—killed by the Budget of 1909 and the policy it involves and foreshadows. Hence he deems it advisable to relinquish his hold—of course for a consideration—and has sent the following interesting and instructive letter to his tenants :—

"You will shortly receive from Mr. Soames notice to quit your holding. I wish, however, to assure you that this does not mean that I have any cause for dissatisfaction with you as a tenant, or any desire to terminate your occupation of your holding ; but in my deliberate opinion the financial policy of the Government in relation to large landowners compels all of us who are interested in land most carefully to consider our position. I think you will admit in the great majority of cases that we who are owners have done our best to act as if in partnership with our tenants, and have not been governed by purely mercenary considerations. A change, however, is coming over the scene, and those of us who do not possess other sources of income must regulate our affairs accordingly.

"I have therefore determined to sell a considerable portion of my property by auction in lots, in May of next year. I need hardly say that I shall deeply regret the termination of our relationship, and I sincerely hope you may decide to become the owner of your own holding. I am shortly leaving for Canada, but on my return I hope to meet my tenants and discuss the whole matter with them in greater detail."

We must leave this letter to speak for itself. Manifestly what it means is that under "the change which is coming over the scene" only those who want to use land will find it profitable to hold it—Mr. Long himself is, we are informed, going to continue to hold the small portion of his land he is himself using.

L. H. B.

## THE COMPLETE LAND TAXER.

### A GUIDE TO THE DUTIES OF A CITIZEN.

(From PUNCH, September 7th.)

To assist owners of land who may be confused by the returns for Duties on Land Values demanded by the Commissioners of Inland Revenue the following notes have been compiled, giving more complete information, especially as regards the penalties, than the meagre "Instructions" only covering two pages of foolscap.

It is well first to define "land," which the Commissioners describe as an "expression." By ignorant persons it is thought to be solid earth. For the purposes of the Duties on Land Values —see Instruction 199 (viii), (x) (y) (z), 27, 385, Paragraph 95 (k) (xxxvi)—it also appears to include buildings which are not structures and structures which are not buildings, likewise caravans, tents, aeroplanes, trees, shrubs, weeds, cows, pigs, poultry, rats, mice, snails, slugs, birds and butterflies thereon, and all minerals, brickbats, potatoes, broken bottles, flint implements, chalybeate springs, treasure trove and earthworms on, in or under the surface. For further particulars of the component parts of "land" see Instruction 73, 948 B. Part 369, Sections 51, Air ; 52, Fire, and 53, Water.

Having thus a clear idea of the nature of "land," the next duty of the owner is to read all the instructions, with the Notes, Sub-notes, Marginal References, Parenthetical Alternatives and Appendices. Penalty for not understanding all of them, £50. By devoting sixteen hours a day, with the assistance of a solicitor, licensed valuer, licensed victualler, thought-reader and puzzle-editor of any periodical, these Instructions could be mastered in four weeks, leaving two days for answering the questions. Penalty for not answering them, £50.

Before entering on these solemn duties of citizenship, the landowner should practise on a small subject, such as his dog-kennel, which is a structure and therefore "land," for which a separate form must be filled up. He must give his own name. Penalty for any confused owner writing "Not known" in this space, £50. He must also carefully state the Name of the Parish, of the Occupier ("Spot" or "Jack," as the case may be), the Description of the Land, the Extent of it (say, one square yard—no perches), the Amounts of Rent, Land Tax, Tithe, Improvement Rate, Repairs and Insurance ; whether there are Public Rights of Way through the Dog-kennel ; if allowed by tenant ; or Public Rights of User of it, or Rights of Common over it, giving full particulars in every case in the space of a single line two inches long (penalty for going beyond this space, £50), and also the Particulars of the last Sale of it.

At this point there is a sort of breathing-space, with a blank for "Observations." They are probably best indicated by a blank, though a dash might be allowed. There is then a space for the name and address of any person to whom the landowner might desire similar interesting communications to be sent. Obviously someone against whom he has a grudge. Perhaps "Lloyd George, Wales" would do. Penalty for writing "Old Nick" or any similar name in this space, £50. Finally, he must state whether the minerals, brickbats, bones, etc., under the Dog-kennel are comprised in a mining lease, or worked by the proprietor, or scratched up by the tenant.

He need not even stop then, for he can go on to give Additional Particulars "if desired," as clearly set forth in Instruction 121 (MCC) (i), (o), (u), and Instruction 926, 731 (cc), (o), (i), (c). Penalty for giving the particulars, if not desired, £50. Penalty for desiring to give but not giving them, £50.

When the beginner has mastered this first exercise he will go on to a cow-shed, a motor-garage, an hotel, a gasometer, a swimming-bath, a fish-pond, and other sorts of "land." He will then do well to take a holiday on the sea, which, according to some old-fashioned authorities, is not "land," and give his brain a complete rest.

Finally the advanced student will be able to answer the most abstruse questions, such as :—

(i) What is the full site value of the Bank of England, if divested of the Bank of England, together with all growing timber, fruit trees, fruit bushes and other things growing thereon ?

(ii) What would be the full site value of the present garden of the Bank, if occupied by (a) an orange grove, (b) a vineyard, (c) a golf links, (d) two shrubs and six blades of grass, (e) an American sky-scraper, and (f) nothing ?

(iii) What was the full site value of the Bank of England on April 1st, 1909 ?

(iv) What was the full site value in the time of (a) the late Queen Anne, (b) Boadicea, (c) Noah ? [For Definition of "Land" entirely covered by water see Sea (C) (c)].

## IRISH LANDOWNERS' CONVENTION.

BY OUR SPECIAL CORRESPONDENT.

Irish landlords had what The IRISH WEEKLY well terms "a high old time" at the twenty-fifth meeting of the Irish Landowners' Convention, held at Dublin on August 25th. During the morning the proceedings were private, but during the afternoon a public session, *i.e.*, a session for the instruction and enlightment (?) of the public, was held. Lord Middleton occupied the chair, and amongst those sending apologies for unavoidable absence was Mr. Pretyman, M.P., President of the Land Union recently formed in England with precisely similar objects. The main object of the Convention was admirably indicated by the opening remarks of the Chairman, who pointed out to those assembled that "For five-and-twenty years the Convention had been engaged in a long struggle for the protection of the interests of the Irish landowners." Evidently, the Chairman's memory took him back to "the good old times," when no Irish tenant dare show signs of prosperity or make any improvements on his holding, knowing that any such action would inevitably be followed by a demand for an increased rent ; for, as evidence of the benefit and the necessity for the continuance of Land Purchase Acts, he ventured to point to "the sums which some of the peasant proprietors were spending on the holdings of which they had become owners." But surely some credit for the possibility of such improvements being made might have been given to Gladstone's Irish Land Act of 1881,

which was *not* a Purchase Act, but which for the first time in the history of English rule in Ireland set some limit to the rapacity of Irish landlords, by giving legal recognition to the right of the cultivator to the continued use of the soil he cultivated, and to rights of property in the improvements his labour and capital had called into existence, after due permission had been granted by the landlord. It further cut their claws by enabling the Land Commission, on the application of either tenant or landlord, to fix a fair judicial rent, which was not to include the value of improvements, which, unless the contrary was distinctly proved, were assumed to be the property of the tenant. As all attentive to the nistory of Ireland know, this resulted in an average rent reduction on the first term—between August, 1881, and August, 1884—of about 20 per cent., and in a still further reduction on the second term—1896—of about 22 per cent.—which throws some light on the system of rack-renting practised by the Irish landlord, and his agent, prior to 1881. It is probably to such reduction that Lord Middleton refers when he spoke so eloquently of "the *colossal sacrifice* which has been exacted by the conscience of the nation (the English nation) from the pockets of its most loyal subjects," the Irish landlords.

However this may be, it was Gladstone's Act of 1881 which convinced Irish landlords of the necessity for a policy of land purchase, which they had hitherto stubbornly resisted, of which they still endeavour to pose as the innocent victims, and against the justice of which they still claim to have, according to Lord Middleton, "good cause to protest." But seeing that, in accordance with the terms of the Act of 1881, another readjustment of rent would automatically take place in 1911, which would probably result in another substantial reduction, we can well understand the anxiety of Irish landlords to get the price to be paid for the emancipation of the country from their clutches settled before that ominous date. To push on such a settlement seems to-day the main object of this Convention "for the protection of the interests of the Irish landowners," even though Lord Middleton maintained that "it was going to urge the continuance of the interrupted—the arrested—system of land purchase on no personal grounds." Hence, we are forced to suppose that it was solely in the interests of the Irish people and the Irish nation that the Convention, on the motion of the Earl of Donoughmore, passed the following resolution :—

> That we regard the interruption of land purchase negotiations by the Act of 1909 as disastrous to the peace and contentment of this country; and we trust that all classes connected with land in Ireland will unite in urging upon the Government and Parliament the necessity of immediately amending those provisions of that Act which have produced this result, and of reverting to the methods of the Act of 1903.

Whatever good bargains some few of the occupying tenants may have made under the Act of 1903, facts compel us to affirm that its main benefits have accrued, as they were intended by its framers to accrue, to the Irish landlords. In 1903, Mr. A. J. Balfour told the House of Commons that "Irish land is not and had not been for years a marketable commodity"; but in 1909 genial Mr. Birrell informed a similar audience that "The Irish landlords have an extraordinary good property to get rid of . . . . and have a right to expect their money for it." Again, in 1903 sales of agricultural land both in England and Scotland had been made at about 18 years' purchase; so, too, had the average of sales of Irish land made under previous Land Acts, when the purchase money had been paid in stock at its face value. But, according to a Government paper, sales made under the Act of 1903 range from 20 to 29 years' purchase, paid in cash, and exclusive of the very generous bonus provided by the British taxpayer—this latter alone, according to Mr. Birrell, has already enriched one Irish landlord, the Duke of Leinster, by about £80,000. Small wonder that, though "not on personal grounds" (!), Irish landlords should be very angry with any arrestment of such a (to them) beneficial Act.

In conclusion, we would briefly place before the readers the burden that would have to be imposed upon the industrial classes of Great Britain and Ireland if this policy of Land Purchase is to be carried to completion on the lines of the Act of 1903. In that year the rented agricultural land of Ireland which is the subject of the Act, was estimated to have a selling value of £100,000,000, to-day the same land is estimated to be worth £180,000,000, an increase of over 75 per cent. Under the provisions of the Act of 1903 landlord and tenant need only come to an agreement, and the Land Commissioners, without inspecting the property, had to provide the cash, when available, to carry out the agreement, adding a little bonus of 5 per cent. For about every £87 of cash obtained the Commissioners have had to issue Stock to the amount of £100—the small margin of about 13 per cent. will have to be found, directly or indirectly, by the Irish ratepayers. The tenant purchaser for 68½ years will have to pay an annuity representing 2¾ per cent. interest and 10 shillings per cent. sinking fund, thus cancelling his debt in 68½ years. But the magic of compound interest is such that in order to cover the cost of transferring this agricultural land from the old big owners to the new little owners, the latter will have to provide out of their earnings during the next 68½ years a sum amounting to well over £390,000,000—an amount equal to about half the total of the National Debt of Great Britain and Ireland. A 5 per cent. bonus would involve the British taxpayers finding during the same period an amount exceeding £54,000,000 sterling. And the Irish ratepayers, most of whom would be tenant purchasers, exclusive of incidental charges and defaults in annuities, for the cost of flotation only—that is, the difference between the amount of cash raised and the amount of indebtedness created—would also have to find a sum exceeding £54,000,000.

And the result—simply the transfer of a portion of the land of Ireland, and that not the most valuable land, from one set of landholders to another set of landowners. To the landless masses of the country, who when allowed to work will have to help to pay, the use of the land of the country will be no more available, probably less so, than it was before this characteristic piece of reactionary Tory legislation, made by landlords for the benefit of landlords. Though we need not go into the matter here, for most of our readers are well aware of the fact, a slight alteration in the Irish Rating System, and in the basis of the contribution of Ireland to Imperial taxation, would be of infinitely greater permanent benefit to both the Irish nation and the Irish people. Those whom the gods wish to destroy they first make mad! And the Irish democracy will only reap what they deserve if they allow their representatives to sanction the continuance of the much praised Irish Land Act of 1903, which does nothing to remove the evils from which they have suffered so long, but will simply result in intensifying them. Let them take again to heart the solemn warning given them by Michael Davitt in 1903 :—

> They should take care that the final act of the landlords and their English backers shall not be the placing of a load of debt on Ireland's shoulders and a tax upon their chief industry such as will weigh the country down, so as fatally to hamper her progress during the next seventy years.

## HERE AND THERE.

"The United Committee for the Taxation of Land Values is giving a commemoration dinner in honour of Henry George, but beyond that rather doubtful enthusiasm for his *more illustrious* namesake, there seems to be no revival of the dormant energies of the Liberal organisations."—SUNDAY TIMES, September 18th, 1910. The italics are ours.

* * *

At the Liberal-Christian League Demonstration on Monday, October 17th, at the City Temple, the speakers include Mr. Joseph Fels and the Rt. Hon. D. Lloyd George.

* * *

J. B., Glasgow, writes :—

I had a visit from an agent of the Land Union, and put him in the way of starting a branch of his Union here. I thought this good business; the more Land Union agitation we get the better for us, and I was very pleased at the opportunity to assist in instituting this outside branch of our propaganda. My friend the Land Union agent said the Single Taxers have caused the whole trouble, and that it is them that the Land Union are fighting; the Union he said was the hardest nut we had yet got to crack. They have 50,000 members including all the largest landowners in the country, and mean to fight to a finish; so there you are!

We hope that more of our friends will have a similar opportunity, because as our correspondent says, "the more Land Union branches there are the better for what we are after," *i.e.*, the enlightenment of the people on the taxation of land values from "both points of view," and from every other point of view as well.

We are frequently asked by interested beginners "where to get in print the other side of our question." The Land Union propaganda meets a long-felt want.

A correspondent writes: "If there is any gratitude or sincerity in the Liberal ranks, you ought to be standing well in with them now; for one wonders what would have happened if the defence of the Government's policy had been left to the men who run their "machine."

* * *

Our new Northern League is to be congratulated on the way it has taken a grip of the situation in the four northern counties. There is more than room for this new Land Values office, and with the loyal co-operation of the local supporters, Mr. Reid should speedily get in amongst those who will uphold our ideals and practical proposals. Our readers will be glad to notice from the report in another column that the many industrial organisations throughout the district are likely to join the League in its propaganda.

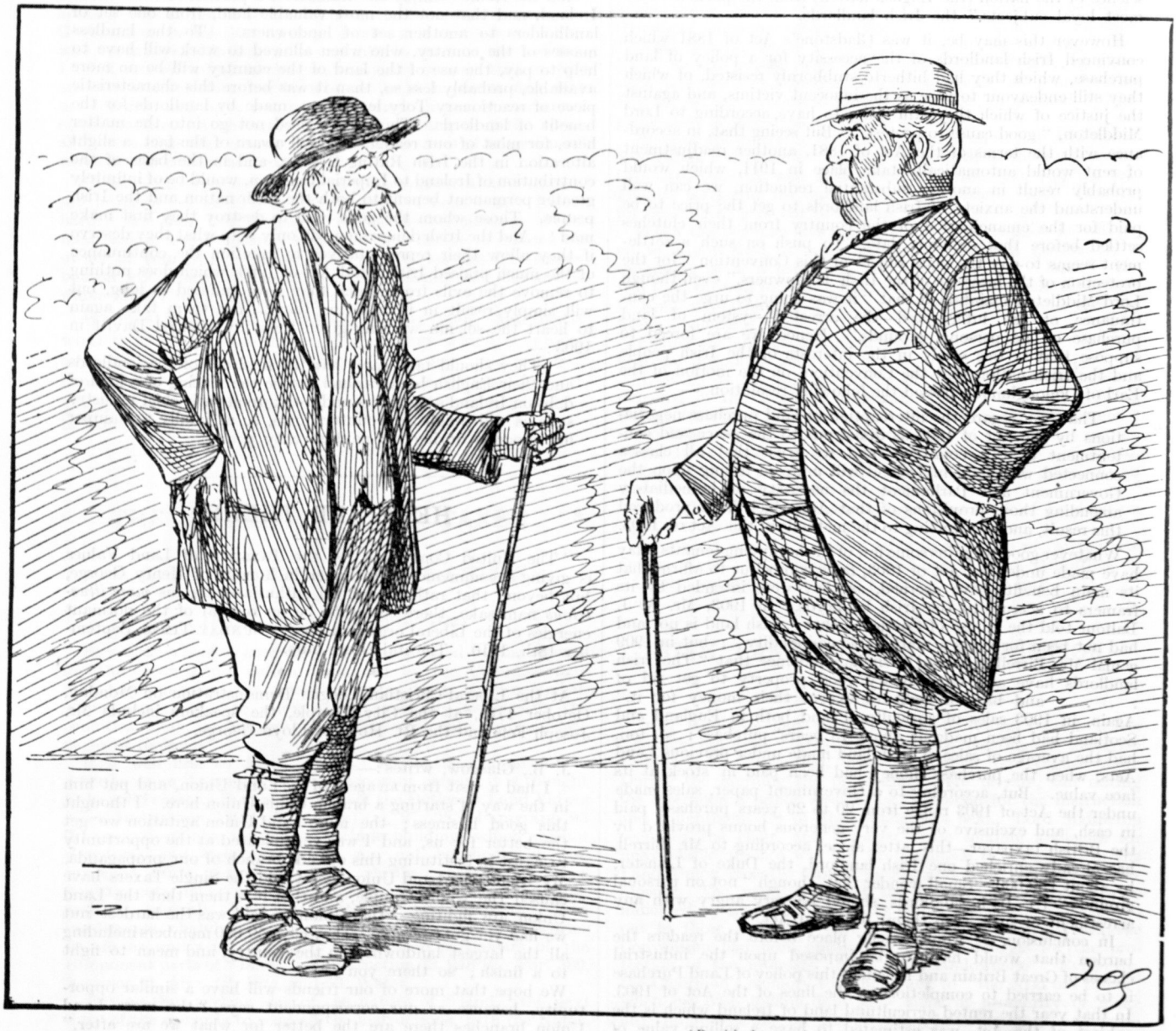
The South Australian Single Tax League held their Henry George commemoration dinner at Adelaide on Monday evening, August 29th. It took the form of an annual social gathering.

* * *

"This gigantic machine, this great Government valuation department with its highly paid permanent officials of great professional standing, with its hosts of valuers and valuers' assistants throughout the country, with all the colossal attendant expenditure for salaries, wages, and office accommodation—is it solely for the purpose of raising the few hundred thousand pounds of revenues which these duties will produce?"—THE FIELD, September 17th, 1910.

We should say not!

## PHILOSOPHY.



(*By kind permission of the* WESTMINSTER GAZETTE.)

SQUIRE: *No, Hodge, I'm not at all well. How the deuce can any landowner be well under this wretched Radical Government? It's taken me a whole week to fill up those beastly land-tax papers!*

HODGE (the Village Philosopher): *Well now, Squire, us 'ave all got our troubles! Yew've got more land than yew can racken up in a week, and I've never been able to get any land to racken with at all!*

## PUBLIC AND PRIVATE INTERESTS.

### Land Famine at Ellesmere Port.

The DAILY NEWS Liverpool correspondent, writing in the September 6th issue, gives particulars of a scarcity of land for workers' cottages. "Three families living in one small cottage is quite a common thing," he says. "The withholding from the market of undeveloped land is at the root of the business. Nearly all the land at one time belonged to the Duke of Westminster, but 25 years ago he sold it. A little plot of about six acres which was let to a gentleman for £2 an acre was sold for £120 an acre. Then came the opening of the Ship Canal. That plot of land which was bought at 6d. a yard is now worth 5s. a yard, and is not for sale. About the same time a stretch of agricultural land comprising 120 acres was sold for £60 an acre. The Ship Canal brought increased trade to the town, Ellesmere Port thrived, and the value of this land went up.

"A gentleman who is a recognised authority in regard to Ellesmere Port affairs said in an interview that he knew of land close to the town that was purchased for 7d. a yard. 'It is situated on the main road,' he said, 'and the owner has already been offered £2 a yard for it, but he won't sell.'

"The land is badly wanted for building purposes, but if a builder has to pay more than 1s. or 1s. 6d. a yard for land it will not pay him to put up the sort of property that is required.

"Thus, while the landowner is complaining of the burden of the Budget and the problem of the land taxation forms, the worker at Ellesmere Port is deprived of a decent home for want of the land to build it on."

### Cardiff Castle. Some more Facts.

A Cardiff correspondent writes:—

You remember the noise that was made because Mr. Lloyd George used the expression about the tailor's shop being "next door" to the Castle. Well, literally next door there is a hosier's shop and some ten other small shops with an aggregate frontage of 362 feet, and covering 3204 square yards, as compared with the frontage of 1130 feet and 614,680 square yards of the Castle. The rateable value of "next door" is £3,511 10s. as compared with £924.

Directly opposite (in Castle Street) on the south side—the Castle is on the north side—there is a frontage of 610 feet built upon. The occupiers are rated on £2,645 10s., and over 500 feet frontage to Castle Street South is held up.

The plot that is built upon next door to the Castle entrance fronts or is bounded at the back by the Castle wall, and is called Duke Street. Directly across Duke Street, there is a block of buildings bounded by the south side of Duke Street, the east side of High Street, the north side of Church Street, and the west side of John Street, and measuring 10,963 square yards—two acres and nine poles. The rateable value of it is £16,104 10s. Two acres and nine poles £16,000. Castle and private grounds, 127 acres within the borough, £924. Aye, and slums literally under the shadow of the towers.

### Land Values in Keighley.

The Keighley Town Council have decided to acquire two plots of land for the extension of Devonshire Park. One plot of 7,250 square yards is to be purchased, according to the KEIGHLEY NEWS of August 27th, for £1,000. This is just double the amount the owner gave for it sixteen months ago, which means that the people of Keighley have, by their energy and enterprise, added £500 to the value of this piece of land. The Chancellor of the Exchequer takes £100 of this under the 1909 Finance Act and the landowner pockets the balance.

### Land Values in Wakefield.

The August number of the WAKEFIELD LIBERAL MONTHLY contains particulars of high prices paid for land required for public purposes. Recently the Wakefield Education Committee purchased a plot of land in Lawefield Lane for £1,500 for the purpose of building a new elementary school. This plot of ground had been rated on a letting value of £10 a year. Capitalising this at 5 per cent. we get £200, so that the corporation had to pay more than seven times the original value of the land. A few years ago Wakefield was compelled to deal with its sewage, and had to buy land near the river for the purpose. The corporation bought about 53 acres of agricultural land from Mrs. Meynell Ingram, but instead of paying agricultural value they had to pay £250 an acre, or £13,000 in all, an increase of some £10,000 on its original value.

### Increased Land Value at Grimsby.

Some years ago, when Grimsby was a small town, the corporation bought the site for a cemetery from Lord Heneage at £150 an acre. Since then Grimsby has greatly developed, thanks to railway enterprise and the efforts and industry of its inhabitants, and when the corporation recently wanted to extend its cemetery it had to apply again to Lord Heneage, who offered the land this time at £500 an acre. The matter went to arbitration, and Lord Heneage has actually been awarded £540 per acre.—MORNING LEADER, September 9th.

### Small Holdings.

Seven farms, of 545 acres, were acquired by the Denbigh County Council for purposes of small holdings. The price paid for the farms was £6,060.—MORNING LEADER, September 17th.

Lindsey (Lincolnshire) County Council has voted £10,000 for small holdings in various parts of the county, there being a very large number of applications for land, and at the present time a great many more than can be satisfied.—ESTATES GAZETTE, September 10th.

According to the fortnightly notes issued by the Allotments and Small Holdings Association, at a recent sale by auction of a farm at Deeping St. Nicholas at which the Holland County Council was bidding, the land was finally knocked down to the Chairman of the Council as a private purchaser.

The Worcestershire County Council is applying for compulsory powers to purchase land at Norton near Evesham. A number of the applicants for land do not live in the parish, but come from the Evesham district. The granting of the order was opposed on behalf of the Duke of Orleans—the owner—on the ground that it was unfair that *he* should be compelled to *provide land* for people coming from a distance.

### The Property Market. Some Good Prices.

In spite of the forebodings of the Conservative Press that the "industry" of landowning is fast on the way to ruin owing to the "penal Budget" and the "Land Tax muddle," the property market seems to be pretty active. Good prices are being realised all over the country, to judge by the reports of sales that have taken place, which reports, by the way, appear in the very papers crying out that the landowning industry is ruined. The DAILY TELEGRAPH of September 12th, speaking of the "coming quarter," said:—

> Advance notices give some assurance that the last quarter of the year will be a busy one, and it is reported that even at present there is a good demand, despite the new land taxes, for ground rents in the City and West End, and also in the suburbs, and as regards the country the market is by no means stagnant, giving indications of coming activity which may be almost exceptional.

Messrs. Knight, Frank, and Rutley authorise (vide WESTMINSTER GAZETTE of September 13th) the statement that, "having sold off 30,774 acres this year, the price of agricultural land has averaged over twenty-seven years' purchase of the existing rents."

According to the ESTATES GAZETTE of September 3rd, in Lincolnshire a copyhold area at Addlethorpe of 6a. 1r. 8p. pasture sold for £225, or about £30 an acre; a messuage and close of pasture in Burgh-le-Marsh, 1a. 2r. 14p., made £155, or about £100 an acre, and 11 acres fetched about £40 an acre. In Suffolk 4a. 2r. 32p. adjoining a villa and orchard fetched £200, or about £44 per acre.

The DAILY TELEGRAPH of September 13th reported that on September 5th, at a sale in Cheshire, land for small holdings realised £80 an acre, and 1,000 acres of agricultural land sold at an average of over £50 an acre.

The ESTATES GAZETTE of September 10th recorded that at Hardy, in Leicestershire, a farmhouse and buildings, together with seven closes of pasture and arable land, 67a. 2r. 7p., sold at £57 per acre. A small holding, containing 6a. 1r. 13½p., together with house and buildings, realised £235. And at Louth, in Lincolnshire, on September 7th, 6¼ acres of land for a small holding fetched £81 per acre, and level and other closes (51 acres) realised £40 an acre.

## POLITICAL AND ECONOMIC DISCUSSION.

### REV. R. J. CAMPBELL ON POLITICS.

Speaking at the City Temple on September 4th, the Rev. R. J. Campbell, M.A., said :—

Have you ever tried to get a Bill through Parliament ? If so, you will know without my telling you what an amount of bargaining has to be gone through, how many personal predilections have to be consulted, how many powerful individuals deferred to. If you are desperately in earnest you will have to wade through a good deal of dirt before you reach your goal. There is Mr. So-and-so to be talked over. You do not respect him, cannot respect him, but if you fail in gaining his support he can block your way and spoil all your plans. It is no use appealing to lofty and unselfish motives when you are dealing with him. What he wants to know is how he stands to gain personally by lending you his influence, how his constituency will take it, how far he will score off his rivals in the race for political promotion. Then there is Mr. Somebody-else who wants a *quid pro quo* in the shape of a promise from your organisation that you will not oppose some measure in which he has a deep personal interest, but which to you seems one-sided and unfair. A third authority to be interviewed out of a long list believes in your purpose as thoroughly as you do yourself, but he thinks the time is not ripe for it, which generally means that he does not want to commit himself until he is certain to be on the winning side. I daresay you have come away from such negotiations absolutely sick at heart and disgusted with human nature. Oh, the wire-pulling that has to be gone through to get even a little thing done which in the abstract everybody already admits ought to be done ! Oh, the lies that are told you, the mean motives you see at work, the petty trickeries you have to counteract, the selfish schemes you have patiently to bear with for the sake of the main object you have in view. You simply cannot get your proposal considered on its bare merits, or rely upon men to support it because they believe it to be right in principle or beneficent in operation. Some will, to be sure, but the majority will not, and if you want to gain your point quickly you must gain your majority somehow, and that means *appealing to non-moral motives*. . . . The actual good result of any human effort is the precise equivalent of the pure spiritual motive that has been put into it. There are people within sound of my voice this morning who are so passionately, so grandly, in earnest about votes for women, that they would willingly lay down their lives for the cause. Any community is the better and the nobler for the presence of such people ; I am glad they are here. And there is at least one man listening to me, a citizen of the United States [*this was Mr. Joseph Fels*], who is convinced that the great panacea for the sufferings of the poor is the Taxation of Land Values. I have been listening to him day after day upon that subject lately. In this cause he labours unselfishly day and night, giving himself unceasingly, ungrudgingly, with an energy of devotion and a whole-souled zeal as great as that of the apostle Paul. Votes for women will soon be won I am told by people who ought to know ; the Taxation of Land Values is in principle conceded already. What will England gain from either ? Exactly what spiritual force is put into them and no more. It is not the thing in itself that matters in the least, it is the moral passion it absorbs and expresses.

### MR. ADRIAN LUMLEY AND THE LAND VALUATION FORMS.

Speaking at a meeting, largely attended by local business men, held at the Huddersfield Liberal Club on September 6th, Mr. Adrian Lumley said, after explaining that he wanted to avoid political points, that he was in no way an official and was speaking entirely on his own authority :—

Form 4 is divided into two sections. First, there are the obligatory questions, defined by the Commissioners of Inland Revenue as particulars which must be furnished so far as it is in the power of the person making the return to give them. Well, those questions are very easy to answer, and I do not propose to dwell upon them, but will go on to the second series of questions, relating chiefly to particulars that might be given if one so desired. With regard to gross value, full site value, total value, and assessable site value. Why was it necessary for those who framed the Act to invent conventional terms such as these ? Simply because they were setting out to make a law in which the most essential thing was to show the economic and more generally understood meaning of the word "land," as distinct from its legal meaning. They wanted to show land value in the economic sense, but they knew that if they used that term unqualified, they would, by reason of the existing legal definition, actually indicate something totally different from that which they intended. For in political economy, land means—I am putting it to you in colloquial terms—mother earth and all the natural forces that are attribute to mother earth—the air, sunlight, dew, and such things—these things being completely distinct from the things man produces from or on mother earth ; whereas in law, land means not only land and these natural things, but also everything affixed to or grown on or in mother earth.

This was the difficulty before them, but the clever draughtsmen of this Act mastered it most effectively. Their task was to lay down principles by which the value of land, economically speaking, could be deduced and recorded from the value of land, legally speaking. They constructed a ladder with four steps, calling each step a conventional name, as I will show you. Accompany me in your mind's eye, shall we say, on to a little property of a few acres somewhere on the outskirts of this town. We will say there is a nice house and some shady trees. We won't concern ourselves yet about the terms upon which the owner may hold the property, but we will just look over it and estimate what the freehold of the property, if sold as it is in the open market by a willing seller, would fetch after allowing for the payment of rates and taxes. Now I, being a valuer, and any of you being owners of your own property, would immediately recognise that the thing you would try to find would be the amount the property would let for per annum net. And this annual figure, when you have settled what it is, would be worth so many years' purchase. Well, now, that would be "gross value." In other words, the full and unrestricted legal meaning of land value in pounds sterling. That is step No. 1.

Now step No. 2 is "full site value." Let us take another good look at the land, its shape and size, its frontages, and other matters appertaining to situation and vicinity. To what use could this land be put failing its present use ? Let us picture all the existing buildings and trees absent, in fact, let us blot out from our minds everything but the bare land, estimating what ground rent the site would produce. This, capitalised at a proper number of years' purchase, completes the second step of the ladder, *i.e.*, "full site value."

Now for the third step. This amounts to an enquiry into the various covenants and restrictions agreed between individuals, or between individuals and the public, concerning the use of the land and the profits of the land, and the distribution of the profits of the land. Where these restrictions, covenants, easements, and fixed charges depreciate the value of the property, *i.e.*, "gross value," it is obvious that this step, "total value," will be less than "gross value." In other words, the "total value" is the value of the land in its legal meaning, subject to the effect of further legal covenants and restrictions. Generally speaking, "total value" may be said to be the sort of thing you buy under the hammer at an auction sale, when the auctioneer, in the particulars, discloses the fact that there is a perpetual chief rent, a restriction only to build one house or restrictions against carrying on a certain trade : all of which tend to depreciate value.

The fourth and last step is "assessable site value," called generally "site value." It is on this last rung of our ladder that the individual relationship between any owner and any land is most carefully and scrupulously dissected. This analytical process is as follows. You first take from total value the difference between gross value and full site value, *i.e.*, the value of the buildings and trees. This leaves a figure from which further deductions are to be made, deductions which I will broadly call those attributable to the labour and capital of any person interested in the land. These items are enumerated in a long list, and are all-embracing, the whole intention of the Act being emphasised over and over again, and that is, after all these deductions are made, what is left should be beyond doubt something in no way due to the individual labour and capital of anyone interested in the land. That being so, that part of the value which remains and which is called site value is, in other words, the value of land in its true economic meaning. I am going to ask you to remember that this is the main intention of the whole process, and if I draw certain conclusions in the course of my remarks referring to site value, you must know that I mean the value of land in the economic sense owned by the individual. Now, have I made it clear to you what site value is ? It is essential that you should know.

To recapitulate. "Gross site value" is the value of land in the unrestricted legal sense. The "full site value" of the land is the value of the land in the unrestricted legal sense less the value of the buildings and other structures and growing things. The "total value" of land is the value of land in its legal sense restricted by any further legal covenants, fixed charges, &c., and the "assessable site value" of land is the value of land without buildings and structures, and less any part of the value attributable to the labour and capital of any individual interest in the land, *i.e.*, land value in its true economic sense.

Now that is the ladder with its four steps. You will know that in stepping from "gross value" to "full site value," I ask you to picture all the existing buildings, trees, &c., absent. Critics of the Finance Act have contested the possibility of such a mental attitude on the part of the valuer. They say it is not possible to distinguish between the value of the land and of the structures. Long before I ever came into this movement I used to do it every day. I never found the slightest difficulty. It was an attitude of mind which to me was the first and natural one. The other, *i.e.*, the composite property, really being the second method, for when I valued, I always asked myself the question, "is this ground being normally used?" and if in my opinion it were not, I estimated the use to which it ought to be put, and the ground or site rent which could be afforded under such conditions. Then I turned to the actual use and estimated a fair annual income from the property as it stood. Obviously the difference between these two sums capitalised would represent the value of the existing structures and other things upon the land. I will undertake to say that every valuer and every man who owns land constantly adopts that attitude of mind, for whenever he asks himself the question, "is this land being properly used?" he must perforce picture the actual use absent from the land and reconstruct in his mind the proper items of development. I will call no less an authority in support of this statement than the late President of the Surveyors' Institution, Sir Alexander Stenning, who, on July 29th, in a compensation case concerning some property at Dover, said:—

> The only way to deal with this property was to treat it as a cleared site. He considered the ground rent should be a fourth of the rack rental, and in developing the land in Biggin Street he would erect two shops of 45 feet frontage. These would make a rental of £120 each, and this would represent a ground rent of £30 each. Priory Street he did not regard as a main street, and, in his opinion, it was not suitable for shops, though it might be utilised as a garage or something of the kind. The land in Priory Street, having regard to the air space required by the by-laws and the fact that there was one ancient light to be considered, he did not think, so far as shops were concerned, would be worth building upon.

So we see Sir Alexander confounding the critics of this principle of valuation, for he in his mind has cleared the site and has proceeded to construct buildings upon it, mentally using the land in a normal fashion. Now I submit that with very little deep consideration, every man here could value his own property on this principle. But you are all aware the forms which are being sent to you do not require you in any way to put your opinions down. You are only invited to do so if you so desire.

Bearing in mind the meaning of site value, I suggest that no man interested in the future of his country should hesitate to fill in this part of the form, as a matter of opinion, and have no fear that the opinion you may supply "may be used against you." I foresee that great results for the progress and happiness of this country will be brought about simply as a result of the valuation. It stands to reason that the publication of the site value side by side with the total value of the land in the whole country, in any district or on any estate, will give a perfect guide to the direct amount of waste which our present land system is causing. I referred briefly to this point in a letter which I wrote to the papers. I would like to elaborate that somewhat for you. Let us suppose that in a certain district there are a certain number of houses or farms. We can take either. Being in Huddersfield, we will take houses. Good sound structures which have given employment to labour and capital and for which people are willing to pay good rents in return for the conveniences offered them. Each stands on land which is in effect being normally used. It is obvious that the total value of such properties will be about four times the site value of the land. I refer again to Sir Alexander Stenning's remarks where he says that the rack rental should clearly be four times the ground rental. We have in this the standard of good management of property. Now if we see on referring to our domesday book that there is a great deal of the land the total value of which is very little more than the site value, we will know that that land is being insufficiently used, and if on further reference we find much land where the total value is equal to the site value we will know that there is no improvement to the land at all. It will be an easy matter then to estimate the amount of wealth which should be produced from the under-used and unused land, and which nothing but the exercise of the landowners' power is keeping un-produced. With this in mind, let me turn aside to the fact, unfortunately incontestably true, that a vast body of our great population are on the edge of poverty or are actually over the precipice into want and unemployment. I submit to you that when you know these facts and arrange them side by side, you will, without hesitation, connect cause and effect. I am content to leave the result to public opinion.

I wish you to understand that personally I am not attacking landowners as individuals. I am simply pointing out to you the existing system, which permits land for which there is a demand (as shown by its site value), and which could be used by men to produce wages for themselves and interest for the capital which they used, to remain idle, and I say that such land should not be allowed to remain idle. It is really bad business. I know that this is felt throughout the country in a dumb sort of way. There is one thing lacking, and that is definite figures. A valuation would provide those figures, and we must have them in order to remedy that fault in the system. I think I have sufficiently discussed the principles of that valuation to show how it is going to be conducted on thoroughly businesslike and honest lines. Every entry of such value must have as its basis the annual yield in site rent which that land ought to produce under normal conditions like Sir Alexander Stenning and every valuer would take. This is the only way to test his opinion. In site value therefore would be shown the clear rent of every holding of land, for such would be its basis. In total value would be shown a fair rent plus the fair interest on buildings and improvements, for such would be its basis. I submit that such a valuation provides the most desirable information for every inhabitant in this country. And every man present who gets a form should welcome the chance of helping to fix a fair rent basis for land all round. This valuation will lead to the most fundamental reforms in our land and general taxation systems, and the great force of public opinion will not rest satisfied until those reforms are made.

There is an outcry against what are called the inquisitorial forms and inquiries which single out a particular kind of property for special taxation. Drawing on your imagination for another picture, I ask you to imagine a country of which you are inhabitants with land tenure and taxation systems long established on the following lines. Every man who holds land has its fair rental basis fixed periodically. All taxes, imperial and local, are levied in one tax in strict proportion to fair rent irrespective of the occupation. Every man would then be sure that he would not be called upon to pay except on fair business terms, which would ensure him only a fair return for himself and wages for his employees and fair interest on the capital he uses. Fair rent must of necessity imply that those two other items must also be fair, since the three channels of distribution—rent, wages, and interest—represent the whole of production. There is nothing outside them. Now let us suppose that in such a prosperous and businesslike community there arose a Chancellor of the Exchequer who brought in a Budget entirely changing that simple system of land tenure and assessment. He sought to build Custom Houses, to tax tea, sugar, cocoa, tobacco, &c. He sent round a body of men who ascertained the people's incomes, took away part of the reward of their labours, taxed their dogs 7s. 6d. per head, and, when a man died, mulcted his family in varying percentages on his wealth, and lastly that hypothetical Chancellor of the Exchequer instituted a rating system which, for sheer absence of logic, was unapproachable. Every time a man did anything to land to improve the national wealth he was taxed; when he added a wing to his house down came the rate collector, and when he put any machinery in his works the rate collector came in to know whether it was nailed or screwed to the ground—for it made a difference. What kind of an outcry would the people raise in respect of such a Budget? How many unions and leagues would be founded to resist it? The landowners themselves would lead the way. But here we are, existing in the midst of such conditions, and we have got used to them in a way, having become dulled like a man with a chronic ailment, and there are people stupid enough to oppose a valuation which shows the way out.

# THE TREASURY CONFERENCE ON FORM IV.

## MR. LLOYD GEORGE'S SPEECH.

On September 14th, the Chancellor of the Exchequer received in conference a number of gentlemen in official and professional positions conversant with the issue and requirements of the Land Valuation forms to consider alleged difficulties in filling up these forms. After hearing the different gentlemen's views, Mr. Lloyd George said :—

If you do not mind, I have taken a full note of every point which has been made, and if any gentleman thinks I have omitted something perhaps he will kindly remind me when I have finished. I am very glad to find there is no criticism as to the intelligibility of the form itself; and Mr. Johnson went so far as to say that he did not understand that criticisms had been directed at all to the obscurity or lucidity of the document, but rather to other considerations. I confess, if that is the case, then I must have misapprehended the character of the attack made upon the form. I can understand the character of the attack made upon the Land Taxes. That is a purely political question into which we can hardly enter. The criticisms have been confined to, first of all, suggesting that certain questions which have been addressed to the owner, and which appear in the compulsory part of the form, should be transferred to the optional part of the form. Now what are those questions? It is suggested that item "I" which invites the owner, where he is also the occupier, to state the annual value—that that should remain purely optional. I agree with Mr. Johnson that in substance it is optional, for the simple reason that no man is asked to furnish any information except such as it is in his power to give; and if he cannot state what the annual value is without going to the expense of employing a valuer purposely, he is not bound to answer. This question has been given in schedule A for 60 years to occupiers outside London, and for 40 years to occupiers in London, and there has been no difficulty up to the present. I agree that it is a question which is inserted in the main rather to enable the owner to check the gross estimated rental; but if he does not care to answer, and if he does not do so, then by the very terms of the form he is not bound to do so. All he is bound to say is, "I cannot estimate the annual value." If he does that, that answer will be regarded as quite satisfactory. He is only bound to give information which is within his own knowledge. Now I come to the other items which it is suggested should be optional—the amount of the land taxes, the amount of the tithe rent charge, and other charges, for those charges are known to the occupiers, who ought to be compelled to disclose them. I cannot see any objection to making those optional, for the owner knows them. There are cases where possibly they have not been apportioned and that is especially the case with the tithe land charge. In that case all that he has to say is "Well, I don't know them. They are not within my knowledge. They have not been apportioned." All we want to ask owners to do is to give the information which they possess. They are compulsory if the owner knows them. If they are not within his knowledge he is not bound to go to the expense of ascertaining them; but I have not the slightest doubt he will find it to his interest to do so, so as to have a check.

### THE THIRTY DAYS' LIMIT.

Now I come to the question of time. I was not altogether responsible for the forms having been sent out in August. I agree that it is very unfortunate that they were sent out in the holiday season, but the press were rather short of copy, and it has been therefore a boon to them that they should have the land taxes to talk about, and in fact, as far as I can see, they have divided the attention between that and "Dr." Crippen. (Laughter.) I am not responsible for that. If the Budget had been passed in September the land forms would have been out months ago. But that is an old story now, and we had the forms sent out in August.

I quite agree with what has been said by Colonel Mostyn. I think he represents one of the largest, if not the largest, properties in the country. Naturally, he says, "I could not do it within 30 days." I quite agree; but I said in the House of Commons—the question was put to me before the House separated—that where the owner found it impossible for him to send in the information within 30 days, the authorities at Somerset House would be perfectly reasonable, and that an extension would be granted where it was obviously impossible for an owner of a large property to gather the necessary details and to fill in the forms in the course of 30 days. Colonel Mostyn will bear me out in saying there was no difficulty experienced by him in getting the extension of time; and I can tell you we have had extensions applied for from all parts of the country from large owners, and in no cases have the applications been refused. Once the authorities at Somerset House are satisfied that the owner is actually *bona fide* desirous of supplying the information, that he finds it impossible to do it within the time laid down by the statute, we have full powers of extension, and they have invariably been granted. With small owners there has been little difficulty, and, as I have said, they are sending in their forms, and we have received a million and a half already.

### MISTAKES AND OMISSIONS.

Another point which has been made here to-day is this. Supposing a landowner finds that he has made a mistake, the question is put to him—Is he to be permanently fixed with that mistake? Is he to be held to it when the valuation comes to be made, or is there a *locus pœnitentiæ*? Certainly there is. I have already said so in the House of Commons. If he finds that, as regards the provisional valuation, he has been misinformed—if the mistake has acted to his detriment—he is perfectly entitled to correct it.

Mr. JOHNSON said his question related not to a mistake in filling in the form, but to deliberately omitting information which could not be ascertained with regard to deductions from site value. But he could not go into that matter without producing considerable correspondence.

Mr. LLOYD GEORGE said if Mr. Johnson handed in the correspondence they could discuss the matter subsequently.

COLONEL MOSTYN asked if the assurance given applied to omissions as well as mistakes.

Mr. LLOYD GEORGE.—The landowner would necessarily say, "I made a mistake."

COLONEL MOSTYN.—It would apply to them also, then?

Mr. LLOYD GEORGE.—Quite; that is what I mean by a mistake. Such an owner would say, "There is a charge I omitted; there is a covenant I overlooked which affects the real facts." I can quite understand the suspicion which landowners necessarily have, but I can assure them there is no desire to take an unfair advantage of them in this matter; and I can assure them there will be a desire to make the valuation perfectly fair to everybody. There really will.

Well, now I come to question *q*. That was entirely inserted in the interests of the landowners, as I have pointed out. I think it was in the original Bill. As I have already said, it was to cover the case where there had been a slump in property in a given neighbourhood. Say a property was bought for £3,000 15 years ago. There had been a depreciation in real property. Down it goes £1,500, and on the date of the valuation it is worth £1,500. In ten years' time the property appreciates again, and the man sells it for £2,500. Well, that is £500 less than he gave for it, but it is £1,000 more than the valuation. He would naturally say that that should not be charged as increment when he is £500 out of pocket. If the owner can prove that within 20 years he paid more for the property than its value at the date of valuation, he should be entitled to revert back to the purchase-money. I think that is perfectly fair; and that was inserted in the interests of the owners of property. But it is also clear, I think, that this is information which the Inland Revenue ought to get, because it enables them to check all demands of that kind which may be made, and it also enables them to know where they are with regard to the Increment Duty. It is in the interests of owners of property, and there is no difficulty in giving it. I cannot imagine that there is any difficulty in giving it. If he bought property within 20 years, I should think he would know what he paid for it, and the only objection I see is in the case of owners of property who have given a fancy price; it may be for a sentimental reason. Now that is the only objection so far as I can see which can possibly be urged against it. I cannot think of any other. I cannot understand why they should object, except on this ground. If a landowner says, "I paid £5,000 for that although it is not worth that to anybody else," he can say that. He may say, "I don't want a house built within ten yards of my house; I want a clear, open space. I do not want my view encroached on, and, therefore, I was prepared to pay five times as much as anybody else would." I should think that any man acting for the Government would take that into account. However, that is a question of policy, not of obscurity. I cannot recall any discussion in which any one on behalf of the landowners urged against the advisability of disclosing such information.

LOCAL INQUISITIVENESS.

Now I come to a point which was urged by Mr. Howard Martin, the objection to disclosing information locally. They object to the particulars being supplied to the local trader, or whoever happens to represent the Government, in the distribution of these forms. Well, I must say, of course, there are 7,000 of these officers, and I think they have done their work with extraordinary intelligence. It is not altogether new work, as I have pointed out, but there were new features of it. They were doing their work under a fire of very hot criticism and I think very unfair criticism. I think every politician is a legitimate target for criticism. We can hit back, and therefore we do not mind. Not a bit. But I do think the officers have been treated very scurvily. After all, they cannot answer. It is part of the tradition of the service that they should not rush into print. I know perfectly well that newspapers have approached them and have asked them their views. If they had responded, they would have broken one of the most honoured traditions of the service, which keeps all public officials out of controversy. So much is that so that during the two or three years I was at the Board of Trade I did not know who was a Liberal and who was a Conservative. I could not discover it, and I assure you that my successor there finds the same thing. It is one of the most honoured traditions of the public service, and I think it has been extraordinarily hard that all these bitter attacks should have been directed against them. I do not mind attacks against myself. I am here to be attacked, and I do my best to give just as good as I get. We have got 7,000 of these gentlemen, and I think on the whole they are very excellent public officials. They have done their work with very great intelligence and with considerable industry. I quite understand that a local landowner would rather not supply information about his property to a near neighbour. I can quite understand that, I quite appreciate that, and I sympathize with that view. In some cases it is just possible that an owner may be asked to supply information about a house or a piece of land to a rival. Well, now, I think the demand which has been put forward here by several speakers that the landowner who has the option, at any rate of making his return to the district valuer or superintendent is a perfectly legitimate one. We have already recognised that, as Mr. Martin has already said. I don't think the public are fully aware of the instructions which have been given upon this point, and I take this opportunity of giving a fuller publicity to it. On that point I am very glad to be able to meet the very legitimate suggestions which have been put forward.

(*By kind permission of the* WESTMINSTER GAZETTE.)

## "THE FOURTH FORM BOY."

HEAD MASTER: *You'll find your fourth form work quite easy, my boy, if you'll only give your mind to it, and not lose your temper. If there is anything you don't know, say so!*

THE QUESTION OF EXPENSE.

I come now to the question of expense. With regard to the question of expense, when you are filling up forms for the first time, I agree there are a good many people who are afraid of Government forms, who do not quite trust their own skill in the matter, and who would rather resort to expert advice. Mr. Johnson, representing the profession to which I have the honour to belong, very naturally said that it was quite impossible to fill up the forms without the aid of a lawyer. (Laughter.)

Mr. JOHNSON.—Or a surveyor, or both. (Laughter.)

Mr. LLOYD GEORGE.—Honestly, I do not think so; I do not, really. There are a vast number of these forms that have been filled without the aid of a lawyer. I have gone through these

forms, and I do not really see what there is that a man could not answer without the aid of a lawyer—I will come to the question of easements in a moment. Surely a man can give his Christian name and surname. He can say whether his property is leasehold, copyhold, or freehold. I should not think there was much difficulty in that. He can say the precise situation of the land; he can say what description the land is, whether it has on it a house, stable, shop, or farm; it does not require any legal knowledge to state that; he should be able to say what length his lease is. I do not mean to say every man does know. I think one of the most extraordinary things that has been elicited by this agitation is how little men know about property which they possess. I think that if you ask most leaseholders "How many years have you got to run under the lease, and what are the conditions under which you hold your property?" you would find that many of them have never taken the trouble to obtain information which I thought would be vital. If they had there would have been no difficulty at all in answering the questions. It is because they have not done so that there has been some difficulty. I should not have thought that a local tradesman would have had any difficulty in stating the length of his lease. The only difficulty would be whether there were any easements over his property. I agree that when you put the word in that form he may say, "I do not know what you mean by 'easements.'" It is a legal term well known to the profession, but not to the average small property holder. I have not the faintest doubt there may be rights of way which cause trouble, and I do not think it fair to ask a man to commit himself on that subject; for by so doing you ask him to make an admission which might be used against him. But there are rights of way about which there is no doubt. Surely a man knows if there is a right of way from one high road to another on his property. Take the question of ancient lights. I agree you cannot always state whether your neighbour has acquired a right of light. If you do not you are not bound to answer, but there are some cases where the thing is established. In this case the man would know it; therefore I really do not think there is all that difficulty in answering this question. He is only bound to answer what he knows. What he does not know he is not bound to try to express—especially if it is an intricate legal point. With regard to expenses, all I have to say is this. After all, this is a tax for the purpose of raising money. The taxpayer the first time he fills up these forms experiences great difficulty.

THE FORCE OF HABIT.

Income-tax forms are not very easily filled up, and on the first occasion one might, perhaps, have to get advice from some one as to how it is done. But landowners will get as accustomed to these forms as they are now to Schedule A. They do not get advice to fill up Schedule A. They do not require to consult a solicitor about that, and yet it is substantially the same information that is asked there. And therefore I am afraid it would be quite impossible for me to give a sort of blank cheque to the landowners in the country to defray the expenses of their solicitors for filling forms asking information about their property which really they themselves possess. I cannot imagine a man parting with his deeds to a mortgagor without knowing what the deeds mean, or without obtaining some information about his property and the full particulars of it. What we are simply asking for is just the main details of information about the ownership which he ought to have in his possession, and which he ought never to part with. The man ought to know all those things about his property, and I should have thought that there would have been no difficulty at all. With regard to the suggested schedule, I understand the position is that where a man has got a hundred cottages he should fill up one form and that he should deal with the others in the form of a schedule. I really do not see that there is any objection to that. I think there is a great advantage in it—if the property is all of the same character, held under the same title, and particulars are the same. I do not see any difficulty about it. On the contrary, I should say it is very helpful not merely to the landowner, but also to the Inland Revenue Department. I am exceedingly obliged to you for your attendance here to-day.

## LORD CURZON'S DEFENCE OF LANDLORDISM AND THE HOUSE OF LORDS.

Speaking at the coming of age celebrations on behalf of Lord Newton's heir, the Hon. Richard Legh, on September 14th at Lyme, Disley, Cheshire, Lord Curzon said:—

They were living in times when a good deal of obloquy was directed against territorial magnates; and the land-owning classes were sometimes treated even in high quarters as if they were guilty of some abominable crime, and when the peers were a target for a good deal of petty invective and abuse. "Well," continued Lord Curzon, "I don't say that the landowners of the country are above reproach any more than members of those other classes whose wealth is invested in other and perhaps less taxable commodities. I don't say that the peers of England have always been absolutely spotless, any more than the commoners have been, or are now; but what I do say is this, that the landowning class of this country have during a period of many centuries exhibited a sense of responsibility and a spirit of duty which are not excelled, even if they are equalled, in any other country in Europe, and have become the envy of other nations.

As regards the peers of England, whether you look at them as legislators or in their local capacity, I think that on the whole they have deserved well, and continue to deserve well, of their country. It is very easy to uproot old institutions. You may cut down the oldest and stateliest of trees. Any idiot in an hour's time can lay an axe at the root of the most venerable monarch of the forest. But what when that is done! Suppose you succeed.

If you have got a country without any peers possessing territorial connection, except, of course, Radical peers, of whom there would always be an abundance—when you have got no country houses in the possession of the old families, because they will have been purchased by foreign millionaires or turned into provincial museums; when you have got no great parks, because they will all have been cut into allotments; when you have got no elder sons, because everybody will be a younger son—in those days, when you have got no landlords and tenants, because everyone will be squatting in impoverished isolation on his own little plot of ground, just like a stork standing upon its nest, when you have got this state of affairs, will you have a happier, more contented, more prosperous, and better-to-do England than you have now? I doubt very much whether that will be the case.

I am one of those who think that the ancient institutions of the country have contributed very greatly to the prosperity of our country, and I hold that the landed aristocracy and squirearchy have not played an ignoble part in contributing to its stability and strength. We may be told that bad times are in store for us. I do not know whether that will be the case; but of one thing I am sure, that whatever fate lies before us, the territorial magnates, the landowners of England, will in the future as in the past, keep the flag flying and play the game. Theirs is a great power and a great responsibility. Theirs, also, is a great and unending duty as long as life is within their bodies.

## STATEMENT BY SCOTTISH LANDOWNERS ON FORM IV.

A special general meeting of the Scottish Land and Property Federation was held in Dowell's Rooms, Edinburgh, on September 22nd—Sir Robert Dundas of Arniston presiding. The meeting was called for the purpose of considering how best to deal with the land values returns under the Finance Act, 1910, especially Form IV. There were about 200 members, including lawyers, surveyors, and factors, present. The meeting was held in private, but at the close the following communication was made to the Press:—The committee and a special sub-committee of the Federation had been engaged in considering how their organisation might be made of service to the members in connection with the difficulties raised by the demand for returns under Part I. of the Act. The meeting endorsed the opinion of the committee that it was desirable, without taking technical objections, to endeavour to find some satisfactory method of answering the questions put by the Inland Revenue in Form IV. The committee had proposed that an explanatory memorandum of advice and guidance should be issued to the members of the Federation, which might help them in making returns, and that arrangements should be made by which members in difficulty should be able to obtain advice and guidance with regard to any special point which they might wish to submit. Questions of practical import and general interest and matters of special difficulty were brought forward by members present, and were discussed. The meeting considered the questions in Form IV. in considerable detail, and it was generally recognised that the issue of a memorandum and the establishment of arrangements for giving advice, as suggested by the committee, were desirable, and the committee were accordingly asked to give effect to their suggestions in that regard. A memorandum will at once be issued, and arrangements made for supplying information to members.

This statement contrasts very favourably with the so-called "guide" of the Land Union, and at the same time is a timely reply to Mr. Balfour's ridiculous telegram to the Land Union, which we quote on this page. It is encouraging to see that some landowners are treating the situation in a sober and business-like manner.

MR. BALFOUR ON THE GOVERNMENT'S VALUATION POLICY.

The following telegram has been received from Mr. Balfour by Mr. E. G. Pretyman, president of the Land Union :—

"I am most grateful to you for sending me the admirable 'Land Union Guide.' I will not call it a clue to the mysteries of land valuation, for these are impenetrable, but at least it exposes the hopeless complexity of the Government system, and shows how well founded were the criticisms we persistently levelled last year against this portion of the Budget. As far as I can see, this ill-planted and ill-built structure, twice approved by a Radical majority of the House of Commons, seems likely soon to tumble to pieces by its own weight amidst general derision."

## CORRESPONDENCE.

WHAT VALUATION REVEALS.

*To the Editor*, LAND VALUES.

SIR,—The concrete example of the working of valuation and the rating of Land Values given by Mr. Lester in your columns was a very interesting and suggestive one.

Four cottages stand on rather more than a quarter of an acre of land, which land divested of buildings, &c., bears, in the opinion of the owners, a market value of £24, and an annual value of £1 4s. Under the present rating system £1 18s. is paid in rates; under the reformed system with the rates at 20s. in the £ on the bare land value, the amount payable would be only £1 4s.

May I suggest two important aspects of the case which are not touched upon in Mr. Lester's article ?

This land we are told is in a village and on the main road, and is therefore computed to be worth twice as much as "good market garden land" in that district. So that "good market garden land" would be obtainable under the reformed rating system at a price of about *two guineas* an acre! This fact throws an interesting light on the effect of the reform in facilitating the acquisition of small holdings, &c. There would not be much need for the intervention of the State here; and the scoutmasters, for whom the Land Union is so anxious to provide, would be able to provide for themselves.

Again, the value of the structures alone on this piece of Bedfordshire land is put at £164. If to this we add the capitalised value of the rate from which the structures would be relieved, calculated at 18 years' purchase, £30, and the bare land value £1 4s., it will be seen that the whole property, which at present has a gross value of £188, would, under the reformed system, be worth £195! So much for "spoliation"!

If the United Committee could introduce these plain facts into every home in the kingdom they would be a valuable antidote to "Form 4" distempers.—Yours, &c.,

F. A. E. WATERFIELD.

### THE HOLIDAYS AND FORM IV.

With fingers through our "thatches,"
And eyes that wildly stare,
We're sitting in seclusion
Three miles from heaven knows where.

Supposed to be enjoying
A really happy time,
When holidays are reckoned
Essential and sublime.

We've got no heart for shooting;
For walks we dare not go;
We neither bathe nor paddle;
We neither golf nor row.

Our brows are sadly puckered;
To think, it seems a bore;
To tell the truth about it,
We're filling up Form IV!

F. W. in the FINANCIAL TIMES, September 17th, 1910.

## NEWS OF THE MOVEMENT.

### CONFERENCE OF ADVOCATES OF THE TAXATION OF LAND VALUES AT MANCHESTER.

The United Committee for the Taxation of Land Values have arranged to hold a Conference of Advocates of the Taxation of Land Values in Manchester on the 30th September to 2nd October. The Lord Advocate (Rt. Hon. Alex. Ure, K.C., M.P.) will be present on the evening of the 30th and open the discussion.

With the growth of the movement during recent years, a Conference of this nature will be of the greatest value in bringing into personal touch with one another the numerous workers in all parts of the country, and giving them an opportunity not only of discussing the questions that are before us, but also of becoming better acquainted with the business side of the movement.

The Committee therefore extend a cordial invitation to all friends and supporters of the movement to be present at the Conference.

#### ORDER OF PROCEEDINGS.

**Friday, 30th September.**

**7.30 p.m.** Town Hall, Albert Square, Manchester.

Discussion.—"Land Valuation and the Finance Act in relation to Local and Imperial Taxation; with reference to the Memorial on Land and Taxation Reform recently presented to the Government by 143 Members of Parliament."

To be introduced by the Lord Advocate (The Rt. Hon. Mr. Alexander Ure, K.C., M.P.)

A resolution bearing on the question will be submitted.

Chairman: Mr. L. W. Zimmerman, President of the Manchester League for the Taxation of Land Values.

**Saturday, 1st October.**

**10 a.m.** Grand Hotel, Aytoun Street.

Private meeting of members of the Conference.—Business discussion. Chairman: Councillor Chas. H. Smithson (Halifax).

**2.30 p.m.** Memorial Hall, Albert Square.

Discussion.—"The relationship of Land Values Taxation to Free Trade, Housing, and Unemployment," to be introduced by Mr. Fredk. Verinder. (*A paper bearing on this subject, specially written by Mr. Verinder for the International Free Trade Congress recently held at Antwerp, will be handed to the Members of the Conference*).

A resolution bearing on the question will be submitted. Chairman: Mr. L. W. Zimmerman.

**6.30 p.m.** Grand Hotel, Aytoun Street.

Henry George Commemoration Dinner, with Mr. and Mrs. Joseph Fels as the guests of the evening. Chairman: Dr. Percy McDougall, hon. treasurer Manchester League for the Taxation of Land Values.

**Sunday, 2nd October.**

**11 a.m.** Grand Hotel, Aytoun Street.

Discussion.—"The moral aspect of the movement for the Taxation of Land Values," to be introduced by Mr. John Paul. Chairman: Mr. Lewis H. Berens.

**3 p.m.** Alexandra Park.

Open-air demonstration under the auspices of the Manchester League for the Taxation of Land Values, to be addressed by Mr. Francis Neilson, M.P., and others. Chairman: Mr. John Bagot.

*In the event of the weather being unfavourable, this meeting will be held in the large hall of the Moss Side Liberal Club.*

Each member of the Conference has received :—

1.—Member's ticket for the Conference.

2.—Order of proceedings.

3.—Mr. Fredk. Verinder's paper, entitled: "The Taxation of Land Values in its relation to Free Trade."

4.—Copy of memorial to the Government on Land and Taxation Reform.

5.—"Land Song," on postcard.

6.—Information regarding hotel accommodation and Henry George Commemoration Dinner.

### NORTHERN LAND VALUES LEAGUE.

Mr. William Reid, Secretary of the newly formed Northern Land Values League, writing from 90, Pilgrim Street, Newcastle-on-Tyne, says :—

"This league, which is an extension and takes the place of the Tyneside Branch of the English League, has had quite a good

start on its ambitious career. Already, it has found encouragement from the democratic societies in the northern counties. Arrangements are being made with other societies for the speakers of the League to address their meetings. About a dozen of the Members of Parliament for constituencies in the northern counties, both Liberal and Labour, are vice-presidents of the League.

"Land Values literature is on sale in every part of Newcastle, and the other centres are receiving attention. One gratifying feature of the situation is the support which the League is getting from Miner's Lodges, Co-operative Societies, Labour Unions, and other democratic bodies. Not only have these societies sent donations, but they have undertaken the distribution of the League's literature. Many thousand packets of leaflets are out to mining centres in the counties of Northumberland and Durham, and applications are coming in by every post for further supplies.

"The work begun by H. A. Dakers and carried on by R. Brown, James Veitch, C. E. Schroeder and the others is telling its tale now that we have an organisation capable of taking care of the propaganda.

"The landlord screech is not producing much effect here. It is only bringing down on the devoted head of the Land Union the ridicule of the daily papers. To oblige the poor uneducated landowner, who cannot fill up Form 4, the NORTHERN ECHO has put a barrister on to the job to educate him. Incidentally, I daresay the prime object of the ECHO is to allay the fears of the builder and small houseowner, whom the Land Union would like to scare out of their wits.

"Synchronising with the opening work of the Northern Land Values League comes the publication of LAND VALUATION—a reply to the Land Union "Guide" by the United Committee. This timely publication is on sale at all stationers and at the League offices, 90, Pilgrim Street, Newcastle-on-Tyne. There is a big winter's work looming in the immediate future, and before many months the increased and extended efforts of the League are likely to have made a marked impression in the four Northern Counties of England."

## MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, Manchester, wishes to draw special attention to the economic class meetings that are held in the League's office every Thursday evening at 7.30 p.m. Steps are being taken to make these meetings still more interesting than they have been in the past, and Manchester members and friends are invited to attend and to bring friends of both sexes.

In addition to those already announced in LAND VALUES, the following have been held:—

Aug. 25.—Economic Class Meeting in Manchester League's Office.
,, 30.—County Forum, Manchester: Dr. P. McDougall.
,, 30.—Walter Street Croft, Harpurhey: D. Catterall, W. Norman, and A. H. Weller.
Sept. 1.—Crossley's Works, Openshaw: Dinner-hour meeting, A. H. Weller.
,, 1.—Economic Class Meeting in Manchester League's Office.
,, 4.—Birchfields Park: D. Catterall, W. Norman, and A. H. Weller.
,, 6.—Conran Street Croft, Harpurhey: D. Catterall and A. H. Weller.
,, 8.—Economic Class Meeting in Manchester League's Office.
,, 11.—Philips Park: Dr. P. McDougall, H. De Pass, D. Catterall, and A. H. Weller.
,, 12.—Moss Lane East, Manchester: A. H. Weller.
,, 12.—West Salford League of Young Liberals: D. Catterall.
,, 13.—Conran Street Croft, Harpurhey: Dr. P. McDougall, J. Fielden, and A. H. Weller.
,, 15.—Economic Class Meeting in Manchester League's Office. Paper by G. F. Musson.
,, 18.—Alexandra Park: Wm. Noble, D. Catterall, W. Norman, and A. H. Weller.
,, 22.—Economic Class Meeting in Manchester League's Office.
,, 25.—Queen's Park: F. Skirrow and A. H. Weller.
,, 27.—Granville Liberal Club, Ashton-under-Lyne: J. Bagot.
,, 29.—Economic Class Meeting in Manchester League's Office.

Up to the time of going to press the following meetings have been arranged:—

Oct. 2.—Alexandra Park, 3 p.m. Demonstration. F. Neilson, M.P., J. Bagot, and others.
,, 6, 13, 20, and 27.—Economic Class Meetings in Manchester League's Office.
,, 10.—Accrington L.Y.L.: "Rating and Social Reform," J. Bagot.
Oct. 10.—Breadbury L.Y.L.: "Land Values as a basis for rating," A. H. Weller.
,, 16.—North Manchester I.L.P.: "Henry George," J. Bagot.
,, 19.—Leigh L.Y.L.: D. Catterall.
,, 19.—Old Trafford L.Y.L.: "Taxation of Land Values," A. H. Weller.
,, 21.—South Manchester L.Y.L.: "The Land Question," A. H. Weller.
,, 23.—Manchester Secular Society, Rusholme Road: "The Bible and the Land Question," A. H. Weller.
,, 23.—Queen's Park Parliament: J. Bagot.
,, 25.—Gorton Women's Co-operative Guild: A. H. Weller.
,, 27.—Failsworth L.Y.L.: Dr. P. McDougall.

At the invitation of the Manchester Liberal Federation, Mr. Adrian Lumley addressed a crowded meeting at the Memorial Hall on the afternoon of September 7th. Many property owners, solicitors and estate agents were present. Mr. L. W. Zimmerman presided and among those on the platform were Mr. H. Elverston, M.P. and Mr. William Barton, M.P. The meeting had been arranged with the idea of removing misconceptions with regard to the valuation and the valuation forms. Mr. Lumley's speech was on the lines of the one he delivered at Huddersfield on the previous day, which we report in detail under "Political and Economic Discussion," and he answered many questions. On the motion of one of the questioners he was accorded a hearty vote of thanks.

## BOLTON.

A meeting, convened by the Bolton branch of the Young Liberal League, was held on September 5th in the Market Ground, Winterhey-lane, Mr. A. Boydell presided over a large attendance, and Mr. J. Battle was the chief speaker.

Mr. Battle gave an address on "Why wages are low," giving a clear exposition of how the solution of the land question would solve the wages question.

The Bolton Young Liberals are doing good work in the cause of land reform.

## HUDDERSFIELD.

A meeting in which great interest was evinced, and which was largely attended by local business men, was held on September 6th at the Huddersfield Liberal Club, under the auspices of the Huddersfield Junior Liberal Association. The chair was occupied by Mr. C. H. Crowther, the chairman of the executive of the Liberal Association, and Mr. Adrian Lumley, the eminent valuer, who was Mr. Lloyd George's expert adviser in "The Budget" days, addressed the meeting on the valuation. Mr. Lumley's brilliant speech is reported under "Political and Economic Discussion" on another page. It was well received, and afterwards he answered many questions, the debate lasting till a late hour. Mr. Lumley was heartily thanked for his address, on the proposal of Mr. E. Chilton, seconded by Mr. Edward Parker, and supported by Mr. W. H. Hughes. The HUDDERSFIELD DAILY DEMOCRAT admirably reported the meeting.

## NORTH-WEST LONDON.

### MR. URE AT GLADSTONE PARK DEMONSTRATION.

A most successful and enthusiastic land demonstration was held at Gladstone Park, Dollis Hill, on September 24th. The arrangements were jointly made by a group of local Liberals, who make the taxation of land values their first plank, and the United Committee. The chief speaker was the Lord Advocate, the Rt. Hon. Alex. Ure, K.C., M.P.; Ald. P. W. Raffan, M.P., Mr. Joseph Fels, Mr. R. L. Outhwaite, and Mr. Harry de Pass also spoke. There were two platforms, and the respective chairmen were Mr. Percy A. Harris, L.C.C., and Mr. B. B. Evans, L.C.C., and among those present were Mr. Jas. McCulloch, Mr. W. H. Bailey, Mr. Wm. Hawkins, Mr. A. W. Madsen, Mr. C. J. Cawood, Mr. Robert C. Orr, and Mr. John Paul. In the course of a brilliant speech Mr. Ure said:—

It was wise and just to tax the value of land, because its value came from the presence of the community, from the needs of the community, and from the energy, the enterprise, and the expenditure of the community. The value of land did not come from anything which the owner did for it or spent

upon it, and this taxation was wise, just, and expedient, because men could not carry the land away and they could not conceal it.

For the first time in the history of this country we had the principle of land taxation embodied in the Budget. Those taxes had come to stay, and there was no one in that crowd, however young and healthy he might be, who would live to see the day when the land taxes would be repealed.

They would see the principle extended more widely than it was to-day, but they would never see their fellow-countrymen so foolish as to throw away a vast source of wealth, created by the community, and which ought to be dedicated to the needs of the community.

Land reformers were apt to dwell too much upon the taxation of land; he would rather emphasise his anxiety to relieve from taxation all buildings and improvements and all the labour of men's hands. His object was to lift off all taxation and rating from the product of men's industry, energy, and expenditure, and to lay all taxation and rating by and by on the value of the land alone.

**He told them frankly there were no land reformers who would think it worth their while to have different valuation made if they were to stop merely at the collection of the Budget taxes. They were keen that the valuation should be made for a greater purpose still—in order that they might in time remove all rating and taxing from the value of buildings and improvements—the work of men's hands—and place the whole of it upon the basis of the value of the land.**

The result of all that would be that the land would be free, the great monopoly would be broken down and freer access would be given to God's earth to those who were able and willing to make the best of the land. Men would be encouraged henceforward to make a profitable use of their land, to spend money upon it in labour and material, and so the wealth of the whole community would be vastly increased.

The other speakers dwelt on the various phases of land, housing and labour. Mr. Ure was widely reported in the newspapers.

The resolution put simultaneously from both platforms and carried enthusiastically was as follows:—

That this Meeting observes with great satisfaction the Land Valuation at present proceeding under the Finance Act of 1909.

That it emphatically declares in favour of the abolition of all Food Taxes and urges upon the Government the immediate necessity of substituting for these Revenues, a National Tax on Land Values, empowering the Local Authorities to make their assessment for *all* Rating purposes on the New Valuation.

Further, this Meeting agrees that copies of this Resolution be forwarded to the Prime Minister and the Chancellor of the Exchequer.

## SCOTTISH NOTES AND NEWS.

The recent decision of the Glasgow Corporation to use the surplus from the Tramway Department for the relief of rates has been the cause of a new Glasgow organisation being formed to carry on an educational campaign in opposition to this new scheme of Municipal finance. At a preliminary meeting held on Tuesday, 6th September, representatives attended from a large number of city associations and organisations interested in such matters. It was unanimously decided to open the campaign with a popular demonstration. This will take place in the City Hall on 30th September, after which meetings will be held in the various wards. Councillor Pratt is chairman of the new body, which has taken the name of the "Citizens' Committee," and Mr. Peter G. Ritchie, 103, West Regent Street, is acting as secretary. Mr. Alexr. Mackendrick and Mr. James Busby represent the Scottish League on the Executive Committee.

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The following meetings have been addressed by members of the Executive:—

W. K. Brymer—Maryhill, Ardrossan, Kilwinning, Camelon, Stewarton, Kilmarnock, Ayr, Partick, College, Langside.
William Cassels—Langside, Springburn, Bishopbriggs.
John Gordon—Cathcart.
Graham Cassels—Maryhill, Partick, Springburn.
James Busby—Springburn, Bishopbriggs.

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The GLASGOW HERALD of September 7th reported that a demonstration of Idrigil and other crofters on the Congested Districts Board's estate of Kilmuir was held on September 6th on the historic Beallach, a hill overlooking Uig and Idrigil, where Henry George made his great speech 25 years ago advocating land values taxation. Resolutions were passed in favour of the Scottish Small Holders Bill.

Arrangements have been completed for the Lord Advocate's meetings as follows:—Crieff, September 27th; Camlachie, Glasgow, September 29th; Bo'ness, October 3rd; Hamilton, October 6th; Ayr and Irvine, October 7th; Lochgilphead and Tarbert, October 11th; Campbeltown, October 12th; Langside, October 14th. Next month he goes to England to conduct a campaign.

Under the joint auspices of the Scottish Liberal Association, the Glasgow Liberal Council, and the United Committee, a meeting will be held in St. Andrew's Hall, Glasgow, on October 13th. Ex-Bailie Peter Burt, J.P., will be in the chair and the Lord Advocate, the Rt. Hon. Alexander Ure, K.C., M.P., will speak on "The Lords' Veto," "The Relation of Land Values to Free Trade," "Housing and Unemployment." Reserved seat tickets (gentlemen) may be had on application to the offices of the Liberal Association at 7, West George Street, Glasgow, price 2s. 6d. and 1s. each.

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Mr. Josiah C. Wedgwood, M.P., is to address a series of meetings in Glasgow and district from the 1st till the 8th November. The meetings commence in Blackfriars and Hutchison on November 1st, with Mr. G. N. Barnes, M.P., the member, in the chair; Maryhill (Partick Division) on the 2nd; Ayr on the 3rd; Langside (East Renfrew) on the 4th; a social meeting with members and friends of the Scottish League on Saturday 5th; Camlachie on the 7th; and Partick on the 8th November. This is Mr. Wedgwood's first campaign to the West of Scotland, where he is well known by name as an ardent Social Reformer, and disciple of Henry George. Mrs. Wedgwood, who accompanies Mr. Wedgwood, will also address one or two meetings of Women Liberal Associations.

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A joint meeting of the Executives of the Inverness Burgh and County Associations was held in the Y.M.C.A. rooms on Saturday evening, 3rd September, at 8. There was a full attendance. Sir Henry Munro presided, and was supported on the platform by ex-Bailie Burt, Glasgow, and Mr. James Busby representing the Scottish League for the Taxation of Land Values; Dr. Bruce, president of the Forres Liberal Association; Mr. Murdo Mackenzie, J.P., Forres; Mr. Duncan Mactavish, president of the County Liberal Association; Mr. Donald Noble, secretary of the Burgh Liberal Association; ex-Provost Ross, Inverness; Councillor Murray, Mr. Joseph Macleod, Liberal organising secretary, Inverness; Mr. William Webster, secretary Scottish Liberal Association, Glasgow; Mr. Waddell (Glasgow), and others.

The Chairman, in opening the proceedings, said he begged to extend to Bailie Burt and Mr. Busby the hearty greetings of the joint Associations. They were all pleased to see such stalwarts in their midst. The business before the meeting was to confer with these gentlemen as to the advisability of the proposed campaign in the Highlands on the Land Question, and to consider as to the proposal to form a Highland Branch of the United Committee for the Taxation of Land Values under the auspices of the United Committee. Dr. James Dundas White, LL.D., M.P., would address a campaign of meetings in the Highlands.

Mr. Burt then addressed the meeting, pointing out the importance of united effort in the cause which he knew they all had so much at heart. Mr. Busby followed and explained the objects of the League.

Mr. Joseph Macleod, Liberal organiser, explained the proposals they had in view, and read apologies from the various Liberal Associations and party leaders in the Highlands, all of whom offered hearty support to the proposal of a course of meetings to be addressed by Dr. Dundas White.

Dr. Bruce, president of the Forres Liberal Association, then delivered a stirring speech, as did Mr. Murdo Mackenzie, Mr. Duncan Mactavish, ex-Provost Ross, Dr. Hunter and others.

It was ultimately unanimously agreed to appoint a committee to form a branch of the Land Values League in the Highlands. Mr. Kenneth Mackenzie was appointed secretary, Mr. Duncan Mactavish president, along with 20 others, including Sir Henry Munro, Dr. Bruce (Forres), Mr. Murdo Mackenzie (Forres), Mr. Isaac Mackenzie, Mr. Donald Noble, and Mr. M'Donald.

It was further agreed to organise a Conference representative of the Highlands on the dual question of the Small Holders Bill and the Taxation of Land Values, to be held at Inverness, at which the new Organisation would be formally inaugurated. It was suggested that the date of this conference should be the conclusion of Dr. Dundas White, M.P.'s campaign in the Highlands, which commences on October 20th, and ends on November 10th. The campaign will occupy some 18 days, and

extend from Oban to Stornoway, during which Dr. White will address some 30 meetings, as follows :—

October 20.—Oban.
,, 21.—Fort William.
,, 22.—Newtonmore at 6 p.m
,, 22.—Kingussie at 8 p.m.
,, 24.—Boat of Garten at 5 p.m.
,, 24.—Dulnan Bridge at 7 p.m.
,, 24.—Nethy Bridge at 8.30 p.m.
,, 25.—Forres at 8 p.m.
,, 26.—Nairn at 8 p.m.
,, 27.—Croy at 8 p.m. (This will include Petty, Ardersier, and Cawdor.)
,, 28.—Elgin at 8 p.m.
,, 29.—Thurso at 8 p.m.
,, 31.—Wick at 8 p.m.
November 1.—Helmsdale at 6 p.m.
,, 1.—Brora at 8.30 p.m.
,, 2.—Golspie at 6 p.m.
,, 2.—Dornoch at 8.15 p.m.
,, 3.—Portmahomack at 6 p.m. (Inclusive of Fearn).
,, 3.—Tain at 8.30 p.m.
,, 4.—Alness at 6 p.m.
,, 4.—Invergordon at 8.15 p.m.
,, 5.—Muir of Ord at 6 p.m.
,, 5.—Dingwall at 8.15 p.m.
,, 7.—Dunvegan.
,, 8.—Portree at 8.15 p.m.
,, 9.—Broadford.
,, 10.—Stornoway.

A hearty vote of thanks to the visitors and to Sir Henry for his conduct in the chair, brought a very harmonious and enthusiastic meeting to a close.

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The Glasgow Evening Times of September 7th, remarks :—

It may be of interest to note, seeing that the Swedish delegates were in Glasgow the other day, that Sweden boasts a political organisation somewhat similar in character to the Association for the Taxation of Land Values in this country. It is known as the Economic Freedom League, and there is to be a conference at Stockholm this month. The character of the League is indicated by the questions that are to be discussed. Among those there may be noted "Henry George and the Land Question in Denmark," "Justice and Charity," "Land Question in Sweden," etc. Norway, Finland, and Denmark will be represented at the conference.

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Councillor Alston of the Glasgow Corporation has given notice of the following resolution :—

That, having regard to the facts—

(1) That the principle of the taxation of land values had been consistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation ; and

(2) That the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation, following out their recognised policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban, and town councils—to impose and levy on the new valuation an increment duty for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act 1910.

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The distribution of the leaflets by the United Committee is beginning to create some stir and enthusiasm this side of the border. The Glasgow Herald, September 17th, 1910, reported that :—

The United Committee for the Taxation of Land Values is at present engaged in publishing and distributing over 300,000,000 leaflets dealing with the Taxation of Land Values in all its aspects. The committee appeal for support for this effort, believing it to be the most certain and satisfactory reply to the Land Union and all other pro-landlord organisations.

In Glasgow Mr. Robert Shanks organised a band of workers in the Camlachie Division, where the distribution has been practically carried out. Another band of earnest young men are engaged in the work in the Central Division and at Maryhill and Polmadie.

"Land Valuation : A Reply to the Land Union 'Guide'" has been well taken up by the Newsagents' trade in the West of Scotland, and is now on sale at all the principal stations, bookstalls, and principal booksellers' shops.

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Joseph Leggett of San Francisco in sending his annual subscription to the Scottish League says :—

"To say that the work of your League still meets with my approval would very inadequately express my sentiments. In a letter I received from my friend, Tom L. Johnson after his return from your side of the Atlantic he said : 'I had a great trip abroad. The Glasgow bunch deserve a very high place in the world movement for the Single Tax. The Scotch are truly a great people.' Mr. Johnson and I agree on a great many points, but on none more thoroughly than on those stated in this quotation. I wish you all abundant success in the grand work in which you have accomplished so much in the past and pray that your future may be as your past and much more abundant."

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## WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been held during the past month, in addition to that announced in September Land Values :—

Sept. 12.—Keighley, Sun Street School : W. Thomson.
,, 17.—The Clock, Thornton Heath : A. W. Madsen.
,, 19.—"The Delphian Coterie," Cannon Street Hotel : F. Verinder (reply to Crofton Black, jun., of the "Land Union").
,, 24.—Southfields Station : A. W. Madsen.
,, 25.—Buckhold Road, Wandsworth : A. W. Madsen.
,, 26.—Huddersfield Junior Liberal Association : F. Skirrow.
,, 28.—Poplar Labour League : F. Verinder, "Taxation of Land Values."
,, 29.—Tottenham Women's Liberal Association : F. Verinder, "Women's Interest in the Land Question."

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The paper read by the General Secretary at the Antwerp International Free Trade Congress has now been issued as a penny pamphlet, under the title of "Free Trade and Land Values." Members are asked to do all they can to bring this new pamphlet under the notice of Free Traders, and to promote its sale at Free Trade meetings. Copies have been sent to all the members of the Cobden Club and of the Eighty Club. The pamphlet is on sale at Messrs. W. H. Smith & Sons' bookshops and railway bookstalls.

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The General Secretary is attending the Manchester Conference on Taxation of Land Values as delegate for the League. The Antwerp paper is set down for discussion on Saturday, October 1st. The Hon. Treasurer and General Secretary have been appointed delegates to the Conference on Unemployment, promoted by the I.L.P., on October 7th and 8th. The Conference is to be held at the Memorial Hall, Farringdon Street.

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The annual Henry George dinner will this year be held in Manchester, in connection with the Conference. Many of those who usually come to London for this celebration will be attending the Conference. The League has been doing everything possible to ensure a good attendance at the Manchester dinner, and the Executive has decided that its success will best be promoted by not holding a dinner in London this year.

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At the request of the Executive, Mr. Verinder will open a discussion, on the lines of his Antwerp paper, at the Essex Hall on Monday, October 24th (see below). This meeting should be specially useful to Free Traders who are not yet convinced of the importance of the Taxation of Land Values.

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Mr. H. G. Chancellor, M.P., President of the League, has been compelled to refuse many invitations to speak at meetings, owing to serious illness, which has necessitated two operations. The latest news of Mr. Chancellor is quite good, but he will not be able to return to full work for some time to come.

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Many public libraries now find a place in their reading rooms for Land Values. Members will do the cause a service by inquiring at their local Free Libraries whether Land Values is on the list of papers taken. If a promise to make it available to readers can be obtained, the League will post a copy each

month, immediately on publication, to any Public Library. The best way of securing this is for some local ratepayer to show his interest in the paper.

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The League's Lecture Circular for the Season 1910-11 has now been posted to over 5,000 organisations in England and Wales. Lectures are offered, on easy terms, to any society that can promise an audience, irrespective of politics. Many replies have already been received, and they come from almost every kind of organisation, including many that are connected with churches. It is hoped that some of the Conservative clubs may accept the League's offer to send a speaker to open a discussion. Invitations would be specially welcomed from the Educational Committees of Co-operative Societies and from Trade Unions. The General Secretary once more asks the help of members in his efforts to compile a *complete* list of all the clubs and societies, political or other, which arrange lectures during the winter months.

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OCTOBER MEETINGS.

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| Tues. | 4.—Mitcham Women's Liberal Association, 3, The Parade, London Road: Fredk. Verinder, "Woman's Interest in the Land Question," 3.30 p.m. |
| Thur. | 6.—West Marylebone: A. W. Madsen. |
| Fri. | 7.—Dorking Liberal Association: Mrs. E. R. Pease and Fredk. Verinder. |
| Sun. | 9.—People's Hall, Goodson Road, Willesden: Fredk. Verinder, "My Neighbour's Landmark," 3.15 p.m. |
| Mon. | 10.—Sunderstead: A. W. Madsen. |
| Wed. | 12.—Sunderstead: C. J. Cawood. |
| Wed. | 12.—Whitchurch, Hants: A. W. Madsen. |
| Thur. | 13.—Moreton Street, Pimlico: A. W. Madsen. |
| Fri. | 14.—Keighley Liberal Club: Councillor C. H. Smithson. |
| Sat. | 15.—Grays Co-operative Society, Assembly Room, Grays: Fredk. Verinder, "Land, Taxation and Co-operation," 7.45 p.m. |
| Sun. | 16.—Ruskin Hall, Akerman Road, Brixton (corner of Loughborough Road): A. W. Madsen. |
| Mon. | 17.—"Thoughts for Thinking Men," St. Philip's Mission, Balaam Street, Plaistow: Fredk. Verinder, "Free Trade and Land Values," 8 p.m. |
| Mon. | 17.—Gray's Liberal Association: A. W. Madsen. |
| Tues. | 18.—North Kensington League of Young Liberals, 92, Ladbroke Grove: Lewis H. Berens, "Taxation of Land Values," 8 p.m. |
| Wed. | 19.—Ilkeston Division Liberal Association: Fredk. Verinder. |
| Thur. | 20.—Dulwich League of Young Liberals, Adys Road Schools: Fredk. Verinder, "Taxation of Land Values," 8 p.m. |
| Thur. | 20.—West Marylebone: C. J. Cawood. |
| Sun. | 23.—St. John's Theological Hostel, Vartry Road, Stamford Hill: Fredk. Verinder (students' meeting). |
| Mon. | 24.—Public Discussion at Essex (Large) Hall, Essex Street, Strand: to be opened by Fredk. Verinder on "The Relation of Taxation of Land Values to Free Trade," 8 p.m. (Central Council of the League meets in Committee Room of Essex Hall at 7.30). |
| Wed. | 26.—Brixton Liberal Association, 188, Brixton Road: Fredk. Verinder, "Taxation of Land Values," 8.30. |
| Thur. | 27.—West Marylebone: A. W. Madsen. |
| Thur. | 27.—West Marylebone: A. W. Madsen. |
| Fri. | 28.—West St. Pancras Liberal and Radical Association: Fredk. Verinder, "Taxation of Land Values." |
| Mon. | 31.—Gray's Liberal Association: A. W. Madsen. |

## LITERATURE.

### LEAFLET DISTRIBUTION.

Our work is going on steadily, and 500,000 sets have been distributed. We have got to work in over 50 constituencies. Orders keep pouring in, and we have over 100,000 sets on order at the present time. Everywhere—in town and country—in Liberal or Conservative division—our literature is well received by all classes. A Liberal agent writes as follows: "I gladly welcome the leaflets, as we want same badly, on account of the gross misrepresentation being made everywhere now upon the Taxation of Land Values. I will and *can* guarantee a systematic 'house to house' distribution. I shall be pleased to become a subscriber to LAND VALUES."

### A NEW PAMPHLET—"FREE TRADE AND LAND VALUES."

Under the above title the Land Values Publication Department has just issued in pamphlet form (1d.) the admirable and convincing paper read at the recent International Free Trade Congress, held at Antwerp from August 9th to 12th, by the General Secretary of the English League, Mr. Frederick Verinder, as representing and on behalf of the United Committee for the Taxation of Land Values. The paper, as well as its author's strong and suitable speech commending it to the attention of the Congress, made a great impression on both friends and opponents, and in its new garb will we are sure be welcomed by our active supporters, and be found invaluable for propaganda purposes at the present stage of our movement.

In a characteristically clear and practical manner Mr. Verinder demonstrates beyond dispute that Land Values Taxation is a necessary condition if the accepted policy of Free Trade is to be maintained and completed. He boldly warns the ordinary British Free Trader that: "Merely defensive tactics will not long avail against the assaults of the persistent, wealthy, and selfish interests which look to make their profit from the re-establishment of Protection." As he wisely points out, "the abolition of Protection, which we in Great Britain achieved two generations ago, is not the same thing as the establishment of Free Trade." For, again to use our author's words, "The problem which an aggressive Free Trade policy has to face is: Given the abolition of all those taxes which hinder the free exchange of goods between our own and other countries, and which impose burdens upon the materials and processes and the results of industry at home, how is a Free Trade Finance Minister to replace the revenue which he is thus called upon to sacrifice?" Our readers will have no doubt as to the one and only answer to this practical problem.—L. H. B.

## COLONIAL AND FOREIGN.

### AUSTRALIA.

#### THE LAND TAX ASSESSMENT BILL.

The BRITISH AUSTRALASIAN of September 15th gives a synopsis of the most important provisions of the Australian Commonwealth Land Tax Assessment Bill, which has passed its first reading in the House of Representatives. In view of the agitation that is being directed against the Finance Act passed in April last by the British Parliament, we have no hesitation in reproducing the synopsis as it appears in the AUSTRALASIAN:—

WHO PAYS THE TAX.

10.—(1) Land tax shall be payable by the owner of land upon the taxable value of all the land owned by him and not exempt from taxation under this Act.

(2) The taxable value of all the land owned by a person is—(*a*) In the case of an absentee, the total sum of the unimproved value of all the land.

(*b*) In the case of an owner not being an absentee, the balance of the total sum of the unimproved value of all the land, after deducting the sum of five thousand pounds.

DEFINITION OF ABSENTEE.

(3) In this Act, unless the contrary intention appears, "absentee" means a person who resides out of Australia, and includes

(*a*) A person who is absent from Australia at the date when the ownership of his land for the purposes of this Act is determined, or who has been absent from Australia during more than half of the period of twelve months immediately preceding that date, unless he satisfies the Commissioner that he resides in Australia; and

(*b*) A company formed outside Australia; and

(*c*) A company of which more than two-fifths of the shares are held by absentees.

ADMINISTRATION.

The general administration of the Act is to be placed subject to the control of the Minister in the hands of a Commissioner of Taxes, who can delegate his powers to Deputy-Commissioners.

LANDOWNERS' VALUATIONS AND RETURNS.

14.—(1) For the purposes of the assessment and levy of land tax, every taxpayer shall in each financial year, in the prescribed manner and within the prescribed time, furnish returns setting forth a full and complete statement of all land owned by him at noon on the thirtieth day of June then last past, and of the improved value and unimproved value of every parcel thereof, with such other particulars as are prescribed.

(2) In addition to the returns specified in the last preceding sub-section, every person, whether a taxpayer or not, shall, as and when required by the Commissioner, make such further or other returns as the Commissioner requires for the purposes of this Act.

COMMISSIONER MAY ASSESS.

16.—(1) The Commissioner may, if, as, and when he thinks fit, make or cause to be made valuations of any land.

When a taxpayer makes default in furnishing a return, or the Commissioner is not satisfied with a return made, the latter may assess the land, and the tax is levied on the assessment subject to appeal.

NO MORTGAGE DEDUCTION.

(27) No deduction from the unimproved value of any land shall be allowed in respect of any mortgage to which land is subject, or in respect of any unpaid purchase money, and a mortgagor shall be assessed and liable for land tax as if he were the owner of an unencumbered estate.

LAND OWNED BY COMPANIES.

(1) All land owned by a company shall be deemed (though not to the exclusion of the liability of the company or of other persons) to be owned by the shareholders of the company as joint owners, in the proportions of their interest in the paid-up capital of the company.

APPEALS.

(40) Any taxpayer may within the prescribed time appeal to a Justice of the High Court against any assessment by the Commissioner in respect to his land.

ACQUISITION OF UNDERVALUED LAND.

(44) For the protection of the revenue against the under-valuation of land, if the Commissioner is of opinion that the owner of any land has, in a return furnished under this Act, understated the unimproved value of the land, the following provisions shall apply:—

(*a*) The Commissioner may apply to the High Court for a declaration that the Commonwealth is entitled to acquire land under this Act.

(*b*) The application shall be heard by a Justice of the High Court, whose decision shall be final and without appeal, and the owner of the land shall be entitled to be heard.

(*c*) If the Justice

(i.) Is satisfied that the owner has understated the unimproved value of the land; and

(ii.) Is not satisfied that the undervaluation was not made wilfully with a view to evading taxation, he shall make the declaration applied for.

(*d*) Thereupon the Governor-General may acquire the land on behalf of the Commonwealth, and for that purpose may, within a reasonable time, by proclamation declare that the land is vested in the Commonwealth, but subject to all leases, mortgages, and other charges affecting the land.

Subsections of this section provide that the owner shall be entitled to compensation for this land upon the basis of the improved value obtained by adding the fair value of the improvements to the unimproved value stated in the return. The Commonwealth may then offer the land to the State in which it is situated at the sum payable to the owner, or if the State does not require the land the Commonwealth may use the land for public purpose or dispose of it.

DRASTIC PENALTIES.

The following drastic penalties for undervaluation or evasion are also to be imposed:—

65.—(1) Any person who, with intent to defraud, in any return understates the unimproved value of any land, shall be guilty of an offence.

Penalty: Five hundred pounds, and, in addition, an amount equal to treble the amount of tax which would have been evaded if the value stated in the return had been accepted as the unimproved value of the land.

(2) Where the value stated in the return is less, by 25 per centum, or more, than the value assessed by the Commissioner, the value shall be deemed to have been understated with intent to defraud until the contrary is proved.

(66) Any person who, by any wilful act, default, or neglect, or by any fraud, art, or contrivance whatever, evades or attempts to evade assessment or taxation, shall be guilty of an offence.

Penalty: Five hundred pounds, and in addition thereto an amount equal to treble the amount of the tax or assessment payment whereof he has evaded or attempted to evade.

THE PENALTY OF CONFISCATION.

67.—(1) Where any taxpayer is convicted of an offence under either of the two preceding sections of which fraud or intent to defraud is an element in relation to any land or interest owned by him, the Commissioner may recommend to the Governor-General that the land or interest, or any part thereof, be forfeited to the Commonwealth.

(2) Thereupon the Governor-General may, by proclamation, declare that the land or interest of the taxpayer, or any part thereof, is forfeited to the Commonwealth.

AIDING AND ABETTING.

(69) Whoever aids, abets, counsels, or procures, or by act or omission is in any way directly or indirectly knowingly concerned in the commission of any offence under this Act, shall be deemed to have committed that offence, and shall be punishable accordingly.

CONTRACTS TO EVADE TAX.

(59) Every contract, agreement, or arrangement made or entered into in writing or verbally shall so far as it has or purports to have the purpose or effect of in any way directly or indirectly

(*a*) Altering the incidence of any land tax; or

(*b*) Relieving any person from liability to pay any land tax or make any return; or

(*c*) Defeating, evading, or avoiding any duty or liability imposed on any person by this Act; or

(*d*) Preventing the operation of this Act in any respect

be absolutely void, but without prejudice to its validity in any other respect or for any other purpose.

## NEW ZEALAND.

A Reuter message from Wellington, dated September 8th, states that Sir Joseph Ward, the Prime Minister, has introduced a Bill to extend the existing methods of acquiring and occupying Crown lands. A provision is included authorising the Crown to lease private lands voluntarily or compulsorily for the purpose of sub-letting small areas. Only large unimproved estates of the value of £40,000 and upwards will be so taken. A reduction is made in the area of lands which may be acquired by Crown tenants. The leasehold tenure is preserved in all land under the Land for Settlement Act, and in National Endowment lands set aside to endow old age pensions and education. The option of freehold is given on all other Crown lands.

## NEW SOUTH WALES LAND SETTLEMENT.

The TIMES of July 26th had a long article from a Sydney correspondent on the Government policy in New South Wales. "The land settlement proposals," said the correspondent, "are the cream of the Premier's speech as the merest enumeration will show. To widen the area of settlement the Premier proposes: (a) to open up as soon as possible two large districts still owned by the State—Pilliga 'Scrub' and the land west of Wyalong, about four million acres in all; (b) to continue the policy of resumption by purchase, enlarging it by allowing the State Savings Bank to buy up estates on behalf of would-be settlers of the right sort."

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**AGENTS WANTED.—EXCELLENT PROSPECTS.**

## BRITISH COLUMBIA.

### THE SINGLE TAX IN VANCOUVER.

Much attention is being attracted in Canada and the United States to Vancouver, British Columbia. Some years ago that city exempted buildings, by 50 per cent. of their value, from taxation. This experiment met with success, and later the building exemption was raised to 75 per cent. On March 2nd, 1910, the Vancouver City Council totally abolished all taxation on improvements, and to-day is raising all revenue from land value alone.

The result has been eminently satisfactory, and the following extracts bearing on the situation are worthy of perusal.

The first is from a letter in the BRITISH WEEKLY of 8th September, from the Rev. Professor Anderson Scott, M.A. (Camb.), who is in Vancouver:—

There are nearly a thousand motor-cars in Vancouver, and probably not a score of private chauffeurs. That gives a measure both of the abundance of money and the scarcity of labour. The labour offices are advertising for labourers at a wage of ten shillings per day; and skilled workers in many trades can get more. But it is the handworker and the navvy for whom there is demand. The man with the black coat and the soft hands has no more openings and no better pay (the difference in the cost of living being taken into account) than in the Old Country.

If one were to ask some of the leaders of local politics what were the further causes of its prosperity, they would at once refer to the "single tax" and the principle of taxing unearned increment on land. Vancouver has been working with these partially for the last fifteen years, and now has adopted them without reserve. All the municipal services, and they are more numerous and better performed than in many English towns, are supported by the proceeds of a tax which is called "single" because it is a tax on land alone, not on the land and buildings. And the land is re-assessed at short intervals, so that the community loses little time in drawing its share of the enhanced value which, according to the theory, is largely due to the growth and energy of the community itself. Other towns have adopted the system wholly or in part. Prince Rupert, the destined terminus of the Grand Trunk Pacific, has adopted it from the beginning. But none of the others approaches Vancouver in importance; none is more satisfied with its success. The tax is at the rate of twenty-two mills, which works out at about sixpence in the pound on the capital value of the land. The system is attracting attention and enquiry from economists and municipal governments all over the continent. The official reply to all enquiries is that the "Vancouver experiment," which, indeed, may no longer be regarded as an experiment at all, has resulted in such a rapid upbuilding of the city that no one, not even the extensive landowner, has any desire to return to the former non-progressive scheme of taxation. The benefit to the city is seen in part in the determination of the owners of land to put it to the best possible use. Undeterred by the fear that the capital cost of improvements will become the basis of future assessment, they build with a new freedom; they readily "scrap" old buildings, and already much of the old property in the heart of the city has been replaced by structures of a very different kind. On the other hand, those who are not prepared to make economic use of their sites are discouraged from "holding them up." Urban land that is unproductive to the community soon becomes too expensive for the owner to keep. In some directions the system works inequitably. Churches and charitable institutions situated in industrial districts may find their sites assessed on industrial values when they have no corresponding opportunity of increasing their revenue. If they are not to be driven from such districts, some modification in their favour will be required. But while it is difficult to apportion the credit for Vancouver's prosperity among the various contributing causes, the voice of the local authorities would claim a large share for the "single tax."

Then from the PORTLAND (OREGON) LABOUR PRESS:—

Now comes the consequences. Vancouver has in seven months done more building than in the year previously. It has made the Canadian Pacific agree to improve its waterfront with one of the most magnificent quay and wharf systems on the continent. It has compelled the adjoining suburbs to swing into line for a greater Vancouver, and they will go to the next Parliament for a charter allowing entire exemption of improvements, the recall and the initiative.

Victoria, the rival city, is eagerly after the same kind of a tax system. To retain her large business houses she must promise the same exemptions as Vancouver. To secure more investments and improvements and more workers and home builders she must assure them that from a little careless oversight there are still some taxes levied on improvements, but that next year they will be entirely done away with. Most assuredly!

And from the SPOKANE (WASHINGTON) HERALD:—

The Mayor and other officers of the Vancouver Government report that exemption from taxation of improvements is proving an attractive feature to manufacturers. The idea of total exemption from taxation on factories, machinery, &c., is regarded as better than a bonus, and industry is being drawn to the city. The Mayor reports that those in the community opposed to the Henry George idea are very few, so few as to be inconsequential.

The Mayor and officers interested in the report maintained that taxation on land values was adjusted to a nicety and without friction. The Council concluded that to tax improvements is to tax and discourage industry. In answer to the argument that an office building, being a revenue producer, should not escape taxation while a vacant lot next to it bore the burden, it was said that the proximity of the office building increased the value of the land next to it, whereas the tax on the land discouraged speculative values and the holding of vacant lots. The result was more buildings and a reduction of rents.

## SOUTH AFRICA.

### LABOUR PARTY'S MANIFESTO.

We have received from a correspondent a copy of the South African Labour Party's (Durban Branch) Manifesto to the electors at the election of members for the Union Parliament just concluded. Under the heading "Taxation" it says:—"This should bear equally so as to give no man an advantage, or put any at a disadvantage, as compared with others. Hence all taxes upon labour, the products of labour, and the earnings of labour, should be gradually abolished, thus leaving sacred to the individual all that belongs to the individual, and taking for revenue purposes that which belongs to the community, *viz.*, the value that attaches to land by the growth of the community. This is our ultimate aim." Under "Labour" the manifesto proceeds:—"As land is the mother of all wealth and labour is the father, we advocate the abolition of land monopoly by the aforesaid principles of taxation, thus, by freeing the natural opportunity, creating conditions which will attract a free white population; also, we advocate the prohibition of the importation of contract labour, white or coloured, a general Workmen's Compensation Act, State Insurance, and old age pensions, general eight hours' day or a 48 hours' week, proper safeguards for the health of workers in mines and factories, prohibition of Sunday labour where practicable."

## DENMARK.

### ANNUAL MEETING OF THE DANISH HENRY GEORGE SOCIETY.

The Danish Henry George Society held their Annual Meeting at Odense on Sunday, 11th September, 1910. It was attended by 150 representatives, the largest number that has yet been present at any annual meeting of the Society. Mr. Brande, the chairman, reported that the Society now had 2299 members and 51 centres; during the year 109 members had joined, and four new centres had been established.

A Committee of 15 members was appointed as follows:—Drs. Villads Christensen and C. N. Starcke, Messrs. A. Bennike, S. Berthelsen, K. Bjerring, P. Ellekjaer, H. Hansen, J. Jensen, J. E. Lange, K. Laursen, K. J. Möller, Chr. Olsen, F. Rasmussen, A. Vedel and Miss Dr. R. Petersen. Mr. and Mrs. J. L. Bjorner were appointed Secretaries of the Society and of the Committee. The Committee was empowered to administer the Fels Fund, and direct the work in connection with it. Further to issue a paper for the Society under the editorship of Mr. K. J. Möller, to be sent to members along with the journal RET.

### HENRY GEORGE CELEBRATION AT THE LANGELAND HIGH SCHOOL.

After the meeting of the Society at Odense, a two days' Henry George Convention was held at the Langeland High School, on the 12th and 13th September, with Mr. Tange as president. Addresses were delivered by Dr. Starcke on Free Trade and the Land Question; by Mr. P. Ellekjaer on Agriculture and the Taxation of Land Values; by Mr. P. Larsen, Oelstykke, on the Henry George Movement abroad; Mr. Bennicke on Sir George

Grey, Mr. Brande on Interest, Mr. Vedel on English Politics, and Jacob E. Lange on the Henry George Movement in Denmark.

At the close of the proceedings a resolution was passed declaring the community's right to the land values created by the community, advocating the Taxation of Land Values, and urging as a first step the careful carrying out of the trial valuation passed in the last session of Parliament.

Addresses were sent to the Women's Associations, and the Temperance and Peace Organisations, asking their co-operation in the work of the Society.

Both the Society's meeting and the proceedings of the Convention were well reported. The local paper had 12 columns of matter, and upwards of 50 papers had reports, among them all the Copenhagen papers except SOCIALDEMOKRATEN.

## SWEDEN.

### THE WORK OF THE ECONOMIC FREEDOM LEAGUE.

By JOHAN HANSSON.

The ideas of Henry George have been known in Sweden since the middle of the "eighties." At that time "Progress and Poverty" was published, and also "Social Problems." Some few years later "Protection or Free Trade" was translated. The books do not seem, however, to have attracted very much attention. Some few people were trying to do something for the new thoughts, but they soon got tired. When at the end of 1904, I began to interest people in the taxation of Land Values, I did not know about any other friends of the reform. I wrote newspaper articles regularly, and also some pamphlets. About 1906 some small Land Reform societies came into being. Through the influence of an opportunist politician some of them from the very start began on wrong lines, merely on lines represented by the German Land Reform Association.

Of course I could not in such cases take a large interest in their work. They gradually died out.

Last year the Economic Freedom League was started on Radical anti-monopolistic lines with the taxation of Land Values and abolition of direct and indirect taxation upon labour products as its chief aim.

Although illness has prevented me from putting all my power into the work as President of the League, public attention has been directed to a considerable extent to our efforts.

Here is shortly put what we have been doing:—

We have published:—

1. A pamphlet about Land Values Taxation in New Zealand, 32 pages (2,000 copies).

2. An outline of Social Economics by Jakob E. Lange, of Denmark, 180 pages (2,000 copies).

3. An outline of the principles of justice, by Dr. Severin Christensen, 68 pages (2,000 copies).

4. Five leaflets, 4 pages each (together 25,000 copies).

5. The publication of our periodical, "Budkarlen," in all 13 numbers, 16 and 27 pages each (each edition from 1,000 to 2,500).

6. Six different circulars to various organisations, asking them to co-operate with us (Trade Unions, Temperance and Co-operative Societies); several thousand copies.

7. Twelve lectures printed as manuscripts, with rules for the lecturers and information about literature on different subjects; altogether about 4,500 copies.

8. Bought up the remainder of the edition of Henry George's "The Condition of Labour" (2,700 copies), translated by Johan Hansson. Price reduced 40 per cent.

9. Bought up unsold copies of three pamphlets by Johan Hansson; together about 1,500 copies. Price reduced 50 per cent.

10. Regular newspaper articles and news to some 30 papers in all parts of the country; at the beginning published every month, now issued oftener.

11. Special articles written chiefly by Johan Hansson in different papers.

12. The lecture campaign will be further developed. Lectures have been held by several persons, but it has not been possible to get any figures of the numbers used. The printed lectures have been read at a considerable amount of meetings, especially in temperance societies.

13. On the basis of the printed lectures we were last spring beginning to organise courses in Social Ethics and Economic Reform. They were successful. It was possible to get the people to attend meeting after meeting until the whole programme was gone through (12 lectures). Every evening there was an opportunity given for questions and discussion.

14. A big Convention lasting three days was held at Stockholm September 16th—18th.

PROSPECT OF FUTURE WORK.

1. There is in course of publication a new edition of Henry George's: "Protection or Free Trade."

2. A small book by Dr. Franz Oppenheimer, about the relation between Landlordism and Capitalism.

3. A book about Wages and Land, by Johan Hansson.

4. A Land Value Catalogue.

5. Several new lectures and leaflets.

6. In the autumn and winter several lecturers will, we hope, be continually occupied.

7. Preparations are made for courses of lectures in many places.

The Conservative Press is attacking us in every possible way. They see in our League and our work a foe and a danger. Nearly every day something is appearing in this Press against us, and it is interesting to see that the Press on the other side, on its own initiative, is beginning to defend our cause. In last Parliament a tax "reform" was carried by the Conservative Government, which was a step back. The pressure of work in Parliament prevented the more progressive elements from seeing the real nature of what was done. We protested strongly, and we are still protesting, with the effect that several of the papers and leading politicians are beginning to see that they were wrong. We have got much discussion about Land Values Taxation because of this incident. With regard to legislation, we are now struggling for valuation of land and Land Values Taxation for municipal purposes. A third aim is tariff reduction, for which we have most of the progressive forces on our side.

## FRANCE.

### INTERNATIONAL UNEMPLOYMENT CONGRESS.

The International Conference on Unemployment held in Paris last month was attended by Mr. Fels and Mr. Lester as representing the United Committee for the Taxation of Land Values. The Conference was opened by Monsieur Léon Bourgeois, the Minister of Finance, and was attended by representatives of various organisations from all parts of the world.

Statistics, Labour Exchanges, and Insurance against Unemployment were the subjects discussed, so that from the point of view of those eager to define the cause and show the cure the sittings gave but small satisfaction.

Mr. Joseph Fels, in his usual trenchant way, took every opportunity allowed him of making this clear, and from time to time his bombshells disturbed the calmness of the deliberations. He expressed the view that registration offices only raised those who had fallen into unemployment, instead of preventing the fall. The Labour Exchanges did not create work; in England they had only moved the unemployed to other places, thus throwing other men out of work. "There is not enough employment for all the workers," he declared, "it is not, therefore, lack of apprenticeship which leads to unemployment. The rivalry of nations hinders reciprocity in the matter of finding work. The land question is at the bottom of unemployment." He was opposed to any scheme of insurance against unemployment. They first created unemployed and then insured the victim.

The Hon. A. Kirkpatrick, Agent-General in London for South Australia, agreed that the land monopoly was the cause of unemployment; even in Australia there was unemployment, but preventive measures had been taken, including a progressive land tax.

### FORMATION OF SINGLE-TAX LEAGUE.

An interesting incident of the visit was the formation of a French Single Tax League. Monsieur George Darien, of 40, Rue Taine, Paris, has for some time been taking steps in this direction, and took the opportunity of Mr. Fels's visit to invite him to meet those with whom he had got into touch. The outcome was that some forty men and women met in the Grand Hotel, and a league was formed, under the title of La Ligue Française pour l'Impôt Unique. It will thus be seen that the old name chosen by the physiocrats of the beginning of the nineteenth century has been chosen for the new league, the literal translation being, of course, Single Tax League. It was resolved at once to take an office and to publish literature including cheap editions of the works of Henry George translated into French, as a first step towards a vigorous campaign. A sum was offered by Mr. Fels towards the first cost of this work, with the offer to duplicate any money that may be collected over and above.

We heartily congratulate Mr. Fels on this latest piece of good propaganda, and send our best wishes to our new-found friends across the Channel.

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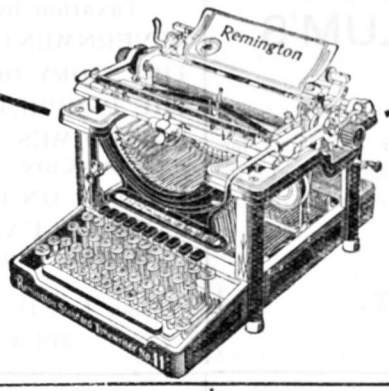


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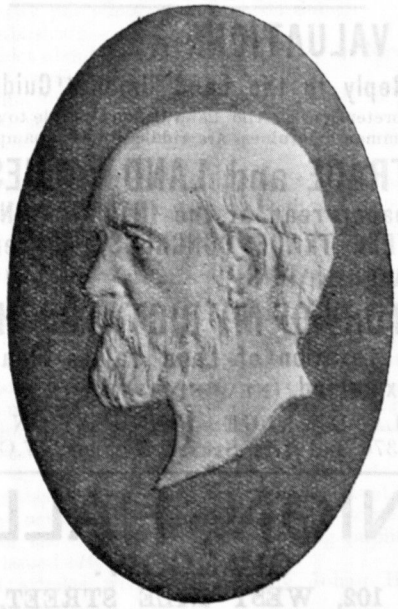

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JOURNAL OF THE MOVEMENT FOR THE TAXATION OF LAND VALUES.

Seventeenth Year—No. 198. NOVEMBER. 1910. 1d.; Post, 1/6 per annum.

Telephone: Gerrard 8323. 8324. Telegrams: "Eulav, London."

CONTENTS.

NOTES OF THE MONTH:—
The Working of an Idea .. .. .. .. .. 111
"Conquering Consumption" .. .. .. .. .. 112
Unemployed Teachers .. .. .. .. .. .. 112
Burden of the Rates .. .. .. .. .. .. 112
Encouraging Industry at Nottingham .. .. .. 113
Land Values in Berlin .. .. .. .. .. .. 113
An Object Lesson from Stepney .. .. .. .. 113
LEADING ARTICLE:—
The Valuation and its Promise .. .. .. .. 114
SPECIAL ARTICLES:—
Our Old Brown Mother .. .. .. .. .. .. 115
Landlordism in Ultima Thule .. .. .. .. .. 116
HERE AND THERE .. .. .. .. .. .. .. 117
PUBLIC AND PRIVATE INTERESTS:—
Loss on Hollesley Bay Labour Colony .. .. .. 118
The Duke's Grip on Eastbourne .. .. .. .. 118
Rating of Railway Property .. .. .. .. .. 119
Liverpool, Price £450 .. .. .. .. .. .. 119
POLITICAL AND ECONOMIC DISCUSSION:—
Mr. Balfour and the Land Question .. .. .. .. 119
The Lord Advocate in Glasgow .. .. .. .. 120
Earl Beauchamp on Form IV. .. .. .. .. 121
Earl de la Warr on the Budget and his Estate .. .. 121
The "New Era" in Taxation .. .. .. .. .. 122
Mr. Lloyd George on the Social Problem .. .. .. 123
Mechanism of the Finance Act .. .. .. .. 126
Town Planning Conference .. .. .. .. .. 127
NEWS OF THE MOVEMENT:—
Manchester Conference, Northern Land Values League, Portsmouth, Yorkshire, Scotland, and English League 128-134
COLONIAL AND FOREIGN:—
Canada, Australia, United States, Germany and Sweden 134-136
BOOK NOTICE:—
"Progress and Poverty" .. .. .. .. .. 136

## NOTES OF THE MONTH.

### Progress.

For many years the Taxation of Land Values was a voice crying in the wilderness. To-day that voice spoke with the authority of law. We look forward to a bright future. They asked for taxes on our bread. We have given them the Taxation of Land Values, and the more they press us the sterner will be our reply.

It would be difficult to over-estimate the significance of this statement made by Mr. McKenna, First Lord of the Admiralty, at Pontypool on October 24th. Mr. McKenna has been for many years associated with the Free Trade Union, with the Conservative policy of defending Free Trade, which the Union maintains. Now Mr. McKenna has broken away from that attitude, and made one of the boldest statements about the future policy of the Government that has ever been made. Nothing could be more satisfactory. The principle of Free Trade is again fully alive and active. We have again a Free Trade movement which should never stop until a hundred painful and vexing problems are solved in the complete and substantial freedom that is necessary for the continued existence of society. With the Taxation of Land Values as the alternative to Tariff Reform, as the alternative to Small Ownership, and to innumerable ineffectual schemes of social reform, we may indeed look forward to a bright future. Thought on this question is ripening wonderfully in these times. The other day we received a letter from a man in an influential position saying: "It is extraordinary how people are coming over to the new land taxes as a result of a little knowledge. I started by opposing them myself." This is still the time for patient, strenuous work in educating the people for the next steps. We may carry on this work with all the assurance and enthusiasm which its past success justifies.

### The Working of an Idea.

Lord George Hamilton has written a letter to the Secretary of the City Committee of the Free Trade Union, resigning his position as a member of that body. In his letter he complains that the Government have made a continuance of Free Trade finance and taxation impossible. "Bad as is their policy," he says, "the speeches delivered in its defence are worse; for the utterances of the Lord Advocate, the first law officer of Scotland, are those of a freebooter, rather than a Free Trader." It seems impossible to predict where the activity of Henry George's idea will stop. The process of searching men's hearts and thoughts, of testing their real affinities goes steadily on. It is only now beginning to appear how deeply the parties and organisations which were supposed to be in favour of progress and democracy have been permeated and mingled with ideas that are based on privilege. Our idea is steadily winning in this fight. Lord George Hamilton and those who are supposed to be on the side of Free Trade in the full sense of the word were never on our side. Their formal desertion from what is after all a Conservative camp to the side of reaction and privilege is altogether salutary. They were always there in spirit and influence. Truth and honesty can be more clearly recognised now that they are gone to their proper places.

### The Hopeless Task of Unionists.

The MORNING POST is perhaps the most assiduous and pathetic of the newspapers in its efforts to rally the Unionist forces. It is warmly supporting the new "Reveille" movement, the objects of which we publish in another column. The sad plight to which this movement has been reduced may be inferred from the following remarks of Mr. Page Croft, M.P., which appeared in an interview in the MORNING POST on October 14th. "The 'Reveille,'" he says, "calls upon the country gentlemen, among others, to do something. Every village squire can get up a lantern lecture or a meeting, and can form a committee. If the people with a stake in the country fail now to come out to fight, they will have very little to fight for on the next occasion." These remarks illustrate the weakness of the Unionist position. What have the village squires to lecture about? On what grounds are they to fight? They can only say in a straightforward or indirect manner that landlordism has been a blessing to the life of the people, and this the people know to be absolutely false. When the people with the stake in the country, to use Mr. Croft's frank confession, try to persuade the people who have been deprived of their stake in the country that the present state of affairs is good, we are not a bit afraid of their success. Landlordism is sheer injustice, and the party which chooses landlordism as its fighting ground has chosen an unfathomable bog.

### Change in Spirit.

Once upon a time it was satisfactory enough that the political affairs of a prospering United Kingdom should be administered in turn by Tories and Whigs, with very much the same methods and principles of government: who succeeded one another almost mechanically, fighting exciting electoral battles over nothing in particular, and never troubled with the thought that the result really mattered one way or the other. It is to that era of politics that the Edinburgh speech belongs. Now we must take our politics much more seriously. Our old unchallengeable supremacy has passed away.

This frank testimony to the change that has come over politics is encouraging. It appeared in a special article in the MORNING POST dealing with Mr. Balfour's speech in Edinburgh. We have no desire to rejoice over the discomfiture of the reactionary and Conservative forces. We feel a great deal of sympathy in a personal sense with those men who are vainly striving to stay the progress of the movement for economic freedom. They must undergo thousands of humiliating experiences, but we are not inclined on this account to abate the slightest measure of our activity in pressing forward the policy which has brought this seriousness into politics, and the demoralization into the ranks of those who support and propose to extend privilege. There cannot be relaxation for one instant. This is but the beginning of a work which is to relieve the oppressed, and prevent for ever the outbreak of the narrow Imperial spirit which has exhibited itself too often in the history of our Empire.

### Tory Misrepresentations.

At a Meeting of the Council of the York Conservative Association, held in York on September 30th, Mr. C. E. Elmhirst moved a resolution disapproving of "the methods of confiscation by taxation" of the Radical Government. He went on to ridicule the Valuation scheme. Among other things he said he believed the North Eastern Railway had received no fewer than 32,000 separate forms to fill up. They took the bull by the horns, and returned the lot without filling in a line. The following day Mr. Arthur G. Stevenson, Estate Agent of the North Eastern Railway, wrote to the Press saying:

> The chairman of the York Conservative Association is reported to have stated at a Conservative meeting at York yesterday, that the North Eastern Railway Company had received 32,000 new land tax forms, and had taken the bull by the horns by returning the lot, without a stroke upon them, on the ground that as they were a public company founded by statute all the information required was already in the hands of the Government. This statement is entirely incorrect. The Company has not received, I am glad to say, anything approaching 32,000 forms. They have not 'returned the lot' nor have they been so foolish as to allege that the information was already in the hands of the Government. They are at present in negotiation with the Inland Revenue Department with a view to arranging a system of returns which, while giving the Department all the information which they require, will cause the least possible trouble to the company. The Inland Revenue authorities have throughout displayed a desire to meet the company fairly in the settlement of what is, no doubt, a difficult problem.

At this same meeting at which Mr. Elmhirst made the incorrect statement, Mr. J. G. Butcher, K.C., M.P., reproved the Government of misrepresentation. "When I compare," he said, "the facts in the Finance Act as passed in the Statute Book with the facts as they were represented to the people, I say the representations were unworthy of British statesmen, and a scandal to the men who made them." These opponents of the Budget make fine sport on the same platform, the one making a mis-statement and the other a few minutes later waxing indignant over the alleged mis-statements of others.

### "Conquering Consumption."

> Like other free gifts of Nature, we don't get our share of fresh air unless we fight for it and pay for it. Like other necessities of existence, it goes with the land, and where any one gets too much land somebody else is going to get too little air, not to mention food and other incidentals. This isn't Socialism—it's Sanitary Science.

This is an extract from a book with the above title by Dr. Woods Hutcheson. Dr. Hutcheson's statement indicates that the medical profession is turning its attention seriously to the discovery of causes and to their removal, and devoting less time to vain attempts at amelioration. There are people who think it their duty to protest that the land question is not everything, but the number of people who are beginning to admit that the land carries a wonderful multitude of things with it is rapidly increasing. Indeed, it will soon be difficult to find anyone who will contend that any social evil is unconnected with the use and administration of land.

### Unemployed Teachers.

On October 11th there was an interesting discussion on the position of unemployed teachers at the meeting of the London County Council. Mr. Walter Reynolds stated that on the suggestion of Mr. Sidney Webb, the Council entered, in 1902, on a scheme under which a large number of young people were induced to train as school teachers, the training being authorised by the Council, and paid for out of the rates. These young people have now equipped themselves as teachers, with the result, as Mr. George Lansbury said, that "at that moment the Council had at its doorstep hundreds of people whom they had trained, and for whom they had absolutely no employment." The two remedies which seemed to suggest themselves to the Council were, first of all, the proposal to reduce the size of the classes which on an average contained 45·2 scholars, and secondly that, as there were some fifty thousand uncertificated teachers in the elementary schools of the country, the Board of Education should insist upon the dismissal of some of these, and the employment in their stead of duly certificated teachers, a remedy which would not remove the evil, but would simply change its victims.

We can learn from this scheme of Mr. Sidney Webb that it is a very unwise and a very cruel policy to influence and interfere with the natural course of employment by subsidising training for any special calling by public authority. The actual result of this experiment shows that Mr. Webb's scheme was absolutely mistaken and unsound. Nothing more need be said about it. Over against these narrow views about looking after the interest of one class and disregarding the interests of all, there is the broad and universal fact that employment for teachers, doctors, builders, tailors, and engineers depends absolutely on the employment and prosperity of their patrons and customers. The idea that employment can be increased by training, that the race can be elevated by training, while the trained persons are deprived of the scope and ground on which to exercise their native and acquired abilities is utterly false.

### Burden of the Rates.

Mr. W. Peter Rylands, a Director of the Pearson & Knowles Coal and Iron Co., Ltd., Warrington, speaking at the annual meeting of shareholders on September 22nd, said that during the past year they had paid in rates the sum of £13,000, and in taxes something over £4,000, before they were allowed to arrive at profits for the year. Mr. Rylands took the opportunity to refer to the "insidious campaign in favour of Socialism," and to the preference

which foreign competitors enjoyed because they had not to contribute to the rates. These are cheap arguments, or appeals to prejudice, for a business man to make at a business meeting. If Mr. Rylands had any intelligent desire to safeguard the interests of his company permanently he would turn his attention seriously to the questions of rates and mineral royalties.

### Wrong Methods of Encouraging Industry at Nottingham.

The Nottingham and Derbyshire Merchants' and Traders' Association petitioned the City Council on September 3rd against the Mayor's scheme to promote the establishment of lace factories in the city. Although they regarded it as important to inquire why modern lace factories are built outside rather than inside the city limits, they thought that all industries should be treated in the same way. The Mayor stated that he had received many letters from lace manufacturers of the city thoroughly agreeing with his proposals. "His idea was not that the municipality should own factories, but that it should provide vacant pieces of land it possesses as sites, and if necessary, provide capital at moderate interest to private persons who would build really up-to-date factories."

This is another case of a municipality being asked to mend the china which it is engaged in breaking. High rates and high prices for land are the cause of factories leaving the cities. The Taxation of Land Values would relieve the factories of the burden of rates, and would provide all the available sites at the cheapest possible rate. That is all that the mill-owners go to the outlying districts to obtain. If the Mayor and Council of Nottingham can provide them with these things, they may cease to worry about the provision of capital.

### Land Values in Berlin.

According to the PALL MALL GAZETTE of September 29th, the historic Tempelhofer Feld has been sold, and a great fight is going on in the German Press. "Never again will the picked soldiers of Germany parade before their Emperor on those grounds; never again will the Emperor lead them back through Berlin amidst the plaudits of his admiring subjects, after the parade is over." Berlin has grown round about the field, and it is now in demand for the building of houses. In 1820 it was purchased by the Army Council for £4,000. It has now been purchased by the little community of Tempelhof for £3,600,000, an increase of £3,596,000 within 90 years. Who is the "freebooter" here?

### "Unionist Forward Movement"—The weak-kneed policy of Stalwarts.

Just before Mr. Balfour's Meeting in Edinburgh on October 7th, the young Tories met in London to formulate the policy of the new "Reveille" movement. Lord Willoughby de Broke said this policy was to attack Radicalism all along the line, and to expose the Socialism to which it is so closely wedded. The programme was set forth under the following five heads:—

1. DEFENCE.—Maintenance of the supremacy of the Navy and an adequate Army. The naval programme to be completed, if necessary, by a naval loan.

2. TRADE REFORM.—A scientific tariff to be framed for the defence of British industries against unfair foreign competition, coupled with a scheme of industrial insurance.

3. EMPIRE UNION.—Imperial Preference for the establishment of trade partnership throughout the Empire to be immediately initiated.

4. LAND REFORM.—Small ownership for which facilities may be granted to working men to purchase land on easy terms, with the assistance of Government credit.

5. POOR LAW REFORM to meet modern conditions.

This programme has all the marks of old age and decay about it. In spite of the diffuse efforts of the Tories, however, the political issue has been narrowed down to questions of taxation and land tenure, and we attribute those spasmodic flights to the fact that they are getting the worst of it on this ground.

### An Object Lesson from Stepney—From £112 to £30,000.

The story of the rise in value of the Stepney Estate of the Mercers' Company, a densely-populated area of some seventy-five acres, let at a nominal rent for agricultural purposes in the sixteenth century, reads like a romance. To-day it yields in ground rents £30,000 a year, though development only began when the nineteenth century had entered on its first decade. The land, along with another portion in Buckingham, was left in 1518 by Colet to the Mercers' Company in trust for the foundation of St. Paul's School. At the time the total rent roll of the estate was £122 0s. 11d., which by 1880 had grown to about £12,000 a year. Of this only £3,000 was yielded by the farm lands in Buckingham. To-day the total yield is over £30,000 a year, though rents from the Buckingham farms are less than they were in 1880. The rise in value since 1880 has been brought about by the falling-in of leases, and the consequent transformation of ground rents of £1 per plot into rack rents of between £16 and £18 per house. And the process will continue, for other sixteen years have to elapse before the company will have reacquired the whole of the estate. At present it is understood that about £30,000 per annum is being divided between the boys' and girls' schools of St. Paul's, in the proportion of two-thirds to the former and one-third to the latter, but much of the property is in an unsatisfactory character, and with this in view all excess of income over £30,000 is being accumulated to form a sinking fund for a general scheme of improvement that cannot long be delayed.

The ESTATES GAZETTE of September 3rd told this interesting story about the eastern district of London. It is not often we get comparative figures extending so far back as they do in this case. It is an eloquent story of what landlordism means, showing how the growth of a great city carries with it relationships between man and man that tend to become more unequal and unjust, when based on private property in land. That densely populated area in Stepney which at one time played an insignificant part in our national life, now turns over from one set of people who are overworked to another set who have no moral title to it, the vast sum of £30,000 a year. This is an important factor in the history of London which accounts for many repugnant features of the great city's life.

### The Land Problem in Italy.

Torre Annunziata, a town of 25,000 inhabitants at the foot of Vesuvius, has proclaimed a general strike as a protest against the exorbitant rents charged by the landlords. Twenty strikes have been declared there during the last four years resulting in a victory for the strikers, but each time the landlords have seized the occasion to raise the wage-earners' rents, though the dwelling-houses are unsurpassed in all Italy for their filthy and insanitary condition. Now with a big rise in food prices the townsfolk refuse to pay the rent, and have risen *en masse* demanding thirty per cent. reduction. They have covered the doors, windows and balconies of the houses with flaring posters, on which are inscribed the words, "Down with the bailiffs," "Death to the landlords."

This report appeared in the DAILY CHRONICLE of Oct. 22nd. A few days ago the TIMES had a long article describing the visit of the Italian Prime Minister to Naples, in order to inspect the wretched housing conditions which amounted to a public scandal.

## "OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## THE VALUATION AND ITS PROMISE.

It is impossible to catch all the marks of growth that attend the present movement towards freedom. Like the spreading of light with the dawn, like the coming in of spring, like the return of health, this movement grows—silently, steadily, joyously, even amidst strife. Progress is taking place in deep and hidden ways no less than in those that are open and visible. In spite of comparisons with certain things that have occurred in the past, nothing like this has ever happened in British history, or in the world's history. Form IV. is in many respects like other schedules that have been issued by the Commissioners of Inland Revenue. In one respect it is quite unlike them. Behind it there is the weight of a principle that extends through every part of life, touching and moving human feelings and reason in a marvellous way.

Men have been wronged by landlordism; they have been crushed beneath its weight for centuries, for thousands of years, and now a growing number see and feel that the end of this oppression is in sight. The valuation has only touched landlordism, and already it is sore and uneasy. One by one the victims of this system will recognise valuation as their friend and liberator; in a few years millions will recognise it. Lord Hugh Cecil referred to the Budget last year as "a rehearsal of the Day of Judgment." He protested against this rehearsal, but as the Budget settles down to work, the people take a keener and more approving interest in it. They have no objection to the anticipation of the day of judgment, to the change in its date from the first ages of eternity to the present years of time; they have no objection to hastening the advent of all those fruits of righteousness and peace that are said to wait on the holding of that great and searching inquiry. They know they have nothing to lose, and they are possessed by a shrewd and intelligent conviction that they have much to gain, from certain questions asked with authority and purpose. As this day of judgment, this year of valuation, wears on, as it comes round again and again, some dark and criminal policies will be revealed. The unpardonable sin and folly of allowing landlordism to ride with its heavy hoofs over industry, over men and women, to rack rents out of their life's blood, to shut up land against their labour, the equally sinful and foolish policy of taxing houses and food, will become apparent. These policies, noisy and subtle now in their own defence, will be identified as the causes of innumerable evils under which men suffer. They will be convicted, silenced and damned.

There should be no mistake. The principle of the Budget makes the widest and strongest appeal to the country. The basis of that appeal is the universal experience of the people. Apart from the fact that there is not one reasonable argument against a single tax on land values for the purpose of raising an amount equal to all our present revenue, there is the reasonable impatience of the country with the present, wretched conditions. If we succeed in yoking this sentiment in the country to the machinery of valuation, most of our great hopes may be realised within a few years. Events are full of promise. Mr. Lloyd George, in his City Temple speech, discussed in a serious manner the supreme problem of poverty. He did not suggest a remedy, but he suggested where the root of the mischief lay. This is a great step in advance. The impression made by the speech more than justifies its deliverance. It justifies the serious discussion of the same subject on the same lines by every wise politician. We have been told that this question does not interest many people, that it is necessary to display an interest in some twenty questions which as many sections of the community regard as the most important. We can now apply the test of experience to these statements. It is now eighteen months since the Budget was introduced, and what other policies have ever provided so much genuine material for humorous and serious discussion? What other policy has maintained and increased the interest of the people, or made them feel that it was but the beginning of a new and great movement which would give them more and more satisfaction as it proceeded?

Just as this is the policy to revive and consolidate the forces of progress, so is it the policy to confound and demoralise the forces of conservatism and reaction. It is impossible to read the speeches of extreme Unionist speakers, or the articles in extreme Unionist papers, without pity as well as amusement. There is a stern tug-of-war on between the forces of progress and the forces of reaction. The former, well on the winning side of the line, sit firm and easy on the solid ground which the Budget has prepared for them; the latter hop on and off every piece of demagogic policy which is left for them to take up. Now it is payment of members, now federal home rule, and now land for small owners. In their despair they quarrel among themselves about every one of them. Not one of them, not all

of them together, can compare with the simple valuation of land in its power of appeal to the country.

Therefore, let us hold to this policy; let us develop it. The valuation is full of possibilities still undiscovered by its administrators and by the mass of the people. In itself it provides the means of restraining and destroying the encroaching and fatal power of landlordism. Then there is the question of taxation. Mr. Ure has been charged with being a Single Taxer, and he has made it plain that he is not. Mr. Ure is perfectly right and perfectly justified in doing this. But we are Single Taxers. We believe that our land and tax laws are utterly perverse, utterly contrary to every sound and natural principle, and, as a matter of immediate practical politics, we demand that every penny of revenue to be raised shall be raised on the basis of land value. There are those who think that some deserving members of the community are indirectly benefited or sheltered by taxes on food, houses and incomes, that some are benefited by the withholding of land. Industry, industrious men, are tied up under landlords by restrictions, leases and contracts of various kinds. There are those who believe that there is a sanctity about those contracts which must be respected. There will be none in the day of judgment, when it is fully come. In a community which depends on industry—and there is no community that does not—a contract which interferes with industry is the opposite of sacred. The moment it ceases to be consistent with the interests of industry its sanctity is gone. Under the present laws contracts take the first place and industry the second. All that will be altered by the Valuation. The beneficiaries of the contracts, who fondly believe that they are supported by the contracts, live on bread and the other fruits of the industry which they do so much to destroy. If the contracts are so essential, let them eat them, let them clothe and house themselves in them.

The Valuation is a revolution. No revolution was ever so necessary. Here is a recent and typical example of what is done in the name of business, and of what must be undone. THE ESTATES GAZETTE of October 22nd had a short article on "Housing in Yorkshire Mining Districts." In the Hemsworth District to the south-east of Wakefield the rapid development of coal mining has given rise to a house famine. The medical officer of the district "reported that in some cases sixteen and seventeen adults had to live in the same house, a small miner's cottage we presume, and the result has been in at least one instance the outbreak of enteric fever." The GAZETTE goes on to support the perpetuation of this policy. "Once a mine," it says, "is exhausted or abandoned, the village that housed its workmen becomes worse than valueless, and it is therefore only to be expected that whoever erects miners' habitations will hesitate to adopt any plans adding seriously to their cost, and absolutely no compulsion whatever can be applied to the owner of a mine or a factory to compel him to house the hands for whom he provides the means of livelihood. . . . When one is building not for an age, but for a single generation of thirty years or so, . . . . it is difficult indeed to coax capitalists into finding funds for ideal garden suburbs."

This is the view which governs "business" policy in these matters to-day. It will be noticed that the landlord, the mineral rents and royalties, are altogether left out of this view. The life of the mine may be short or long, but they are to be paid in full. Not a pennyworth of coal will come out of the mine without the labour of the miners, but they are to live seventeen in a house, while the landlord may have seven castles, several of which may have as much accommodation as a mining village. Business is to be facilitated by overcrowding the men, who are the very bones and marrow of business, by housing them as pigs are housed, by engendering outbreaks of enteric fever! Is it not time that we had a day of judgment? Let the Valuation see to these things, let rents and royalties wait until the men who produce everything are made secure. Let industry, as it is the first thing, take the first place. This is the revolution.

J. O.

## OUR OLD BROWN MOTHER.

Whatever its faults may be, Form IV. has succeeded in converting Great Britain into a debating class on the eternal Land Question. Even newspapers mainly concerned with the speculating and gambling enterprises of the privileged and "investing" classes, have not escaped the infection. Hence, we find in what claims to be "London's Leading Finance Paper," THE FINANCIAL NEWS of October 10th, an interesting, even a misleading article on the Land Question, summarising the outstanding processes to which English land has been subjected during the last thousand years or so.

The writer prefaces his sketch with the following poetic story:—

> When Brutus went with his two cousins to the Oracle at Delphi they asked which of them should obtain the chief power at Rome. The Oracle replied that, "he who should first kiss his mother" was the fortunate man. The cousins hastened home to compete for the auspicious maternal embrace; but Brutus feigned to stumble, and kissed the Old Brown Mother of us all—the land. From the ground our physical frame is formed and from its produce nourished. To the open land we go for health, when work and weariness have sapped our vigour; and to the Old Brown Mother's breast we all return, when life's long hurly-burly ends at last.

The writer then alludes to the fact that it is now some "eight hundred and forty-four years since a little army of Englishmen entrenched themselves upon the field of Hastings to defend their Old Brown Mother from the Norman vultures." The Normans were victorious; hence a few years later found William the Conqueror hard at work upon his Land Programme—drawing up his Form IV., known in history as the Domesday Book—upon which, the author is pleased to affirm, "the current Government scheme of land valuation is modelled." "The enquiry," he continues, "was as severe and as relentless as that which England is about to undergo." And yet he himself reveals the essential difference between the two enquiries when he quotes from a contemporary English chronicler as follows:—"It is shame to tell what he (William the Conqueror) thought it no shame to do. Ox nor cow nor swine was left that was not set down upon his writ"—his Form IV. The modern enquiry does not concern itself with the individual property or live-stock which the holder may have upon the land.

Henry the VIII.'s Land Policy—his Form IV.—is then briefly considered by our writer. About one third of the land of England had passed into the hands of religious houses, a portion of the revenue of which was certainly used for some public purpose. That there were abuses, he frankly admits, "no sane critic of monastic institutions will deny." But, as he well says, "the remedy lay in reform, and, where there was irremediable wrong, in the transfer of monastic lands from their original public purpose to some other equally national advantage." Such a remedy, however, was quite beyond the purview of the rapacious aristocracy—which our author would have us believe was a bureaucracy—of the Tudor Court. And so "the immense monastic properties—a public inheritance passed into the hands, not of the nation, but of the Tudor officials and their satellites." He sums up the results on the masses of the people of Henry VIII.'s Land Policy in the following true words:—"Thrust apart from the Old Brown Mother who had fed them, Englishmen by the thousand roamed the country in search of food. They asked for land, for work, for food. The Tudor officials replied with the chain, the branding-iron, and the gallows. Finally, in 1603, the Elizabethan Poor Law was enacted, and the responsibility for the maintenance of the destitute Englishman was placed, not upon those who had seized his land and caused his poverty, but upon the nation."

The post-Restoration Land Policy was devoted to two purposes; to enfranchise land-holding from the old Feudal Dues, imposing in their stead taxation upon the food, drink, clothing, earnings and industry of the landless masses of the people; and, to Enclosure Acts. To use the words of our writer:—

> When the Civil War and the revolution had passed away it was discovered that the Tudor confiscation had not been thoroughly done. The common lands remained the property of the people. This was a state of things that could not possibly be tolerated. The reign of George I. saw the commencement of the enclosure of 'waste' lands—*not for the benefit of the nation*, but for the private enrichment of those who had 'influence.' . . . . The late Mr. Fawcett estimated that up to 1845 no less than 7,000,000 acres was the aggregate of Grab III. To drive the labourer's cow off the common lands and to divert 7,000,000 acres of public property was the feat accomplished by the land enclosure 'commissioners.' Early in the nineteenth century, as a result of this and other causes, the landless labourer was left to face the problem presented by a wage of 7s. a week with the 4 lb. loaf at 2s.

It is amongst such Land Policies that the writer in The Financial News ventures to class the Land Policy of 1909, which calls for the filling up of Form IV., and which not only promises to reveal to the nation the capital or selling value of their natural inheritance—their Old Brown Mother—but also to appropriate at least a portion thereof for the joint and common benefit of the Nation as a whole. But such a contention is only likely to deceive and influence those who wish to be deceived. The Land Policy of 1909 is not, as he contends, "to send our Old Brown Mother into captivity," but to redeem her from captivity. It is not true, as he contends, that "under the Government Scheme the Nation's Land will become the permanent endowment of the official class, as a class." To-day it is the permanent endowment of the landed class, as a class. The Government scheme, when carried to its logical conclusion, as it will be, will make it the permanent endowment of the whole nation, to whom, according to equity, reason, and constitutional law it rightfully belongs. When the people come to understand the scheme, they will endorse it, and, as he advised, will emphatically resist any endeavour "to see the Old Brown Mother sent into captivity again."

L. H. B.

## LANDLORDISM IN ULTIMA THULE.

Orkney and Shetland were colonised before the tenth century of our era by Vikings, who brought with them the land system current throughout Scandinavia. Thus the islands were peopled by an amphibious race of Udallers or yeomen, whose mainstay was fishing, eked out by the produce of rent-free holdings. Extensive common lands, termed Scats, furnished abundant peat for fuel, besides pasturage for their tiny ponies, and sheep identical with the wild variety still found in Scandinavia. Justice was administered by Foudes, or magistrates, elected annually by the Udallers, who also met periodically to try grave offences.

The golden age of Ultima Thule ended when the islands were bestowed on King James III. of Scotland with his bride, the Princess of Denmark; the King of that ilk stipulating that his erstwhile subjects should retain all their own laws and customs inviolate. Regardless of their plighted troth, the Scottish Kings imposed feudalism on Orkney and Shetland, and it was then a hollow sham. The ancient nexus, which linked lord and vassal in bonds of mutual help, had been destroyed by commercialism, which grew stronger after the Reformation. Under its influence the nobles' one thought was to screw as much as possible out of their tenants, and lavish the result on ostentation.

Ultima Thule was handed over to a gang of harpies the worst of whom belonged to a spurious branch of the royal house. Mary Queen of Scots' half-brother, "Lord" Robert Stewart, Abbot of Holyrood, was created Earl of Orkney, and became feudal overlord of the whole archipelago. He brought with him a horde of greedy followers, who were quartered on the unhappy population; Udallers were converted into tenants-at-will; the local measures by which they rated the amount of rent paid in kind were illegally enhanced. If Earl Robert chastised the islanders with whips, his son Patrick, known as the "Scourge of Orkney," employed scorpions. He built splendid residences at Kirkwall and Scalloway with forced labour, confiscated Udal tenures wholesale, and found willing agents in the Foudes, whose nomination he usurped. At length the wicked Earl Patrick paid a penalty for his innumerable crimes on the scaffold at Edinburgh; but the evil that he did lived after him. A machinery of oppression was set in motion and is working at the present day. By dint of bogus royal grants, and charters obtained by bribery, the islands fell under the thrall of a knot of lairds, who pursued the policy of confiscation inaugurated by Earls Robert and Patrick. In many cases Udallers were induced to sell their birth-right for a small cash payment, on an undertaking that they should not be disturbed during their life-time; in others recourse was had to downright fraud. For instance, a Udaller of Unst was invited by his laird to supper, plied with whisky, and made to sign a conveyance of his holding from which his daughters were ruthlessly ejected. Commons or Scats were appropriated wholesale, sometimes by legal means, often at the laird's own sweet will.

Then came a time when "improving" landlords throughout the north of Scotland considered that sheep would pay them better than crofters. Evictions in Sutherland and Ross-shire deprived Scotland of her sturdiest sons, and converted their farms into sheep-runs, grouse moors, or deer forests. This unpatriotic example was followed by the lairds of Ultima Thule. The fertile island of Fetlar was almost depopulated by its owner; from Burrafirth in Unst, 29 families were ejected. Every knoll and valley in the island is studded with ruined farmhouses, homes of a vanished race. Great Britain is the poorer by its disappearance.

Shetlanders are intrepid seamen. The race, indeed, exhibits many of the best characteristics of the Celtic and

Scandinavian stocks. The men of Shetland and Orkney are industrious and warm-hearted; nor has Calvinism succeeded in killing their inborn sense of humour. The stranger is made welcome at the humblest croft though it is often as miserable as the Irish cabins of last century. Herrings have returned to the islands; but the men who should have reaped the harvest of the sea have fled to Canada. The women-folk who remain card and spin the fleece from the little sheep, which they knit into exquisite fabrics, resembling lace rather than woollen goods. Owing to the enclosure of commons and the introduction of black-faced sheep from Scotland, the native variety is giving up the struggle for life. In a decade or two Shetland knitting will be a lost art.

Every visitor to Ultima Thule whose judgment is not warped by class prejudice will admit that security of tenure with agricultural co-operation would convert Shetland into a garden. Some of the crofts are already miracles of successful industry, yielding heavy crops of potatoes and oats to spade cultivation. There are rich valleys lying desolate which would support hundreds of families in comfort. The islanders' most pressing need is land enough to occupy their enforced leisure while the sea is too rough for their little craft, and common rights for their sheep and ponies. FRANCIS H. SKRINE.

## HERE AND THERE.

He was afraid that if political things went on as at present the land taxes would go on, and Form IV. would go on. The policy of the Conservative Party, he had confidence in saying, would be to repeal these taxes, dismiss the valuers, and tear up every shred of paper connected with Form IV. (Applause).—Mr. R. A. Sanders, M.P., at Bridgwater, October 3rd.

* * *

Mr. P. MacNaughton, Edinburgh, speaking at the Town Planning Conference on October 11th, said:—

The ideal was to have as much light and air as possible for the inhabitants of a great city. Before they could obtain those they required to get land cheap, and that difficulty was almost insurmountable.

Mr. MacNaughton should spend an hour in considering what the Taxation of Land Values would do with that difficulty.

* * *

In a small pamphlet on "Hints on Filling up the New Forms," Mr. Arthur W. Brackett, F.S.I. (Messrs. William Brackett and Sons), gives the following formula for ascertaining assessable site value:—Let $g$ equal gross value; $f$ equal full site value; $t$ equal total value; and $a$ equal assessable site value; then $a=t-(g-f)$. He adds that "it would apply to most urban properties, but further deductions are allowed for capital expenditure, &c., in certain cases."

* * *

Readers who desire to become fully acquainted with the proposals and the exciting and delusive language of the Committee on the Taxation of Land Values should obtain from the secretary, at Broad Sanctuary Chambers, 20, Tothill Street, Westminster, a batch of their pamphlets and leaflets. This precious literature is full of the most grotesque falsehoods in relation to landowners, and the most specious attempts to enlist the support of tenant-farmers and labourers by unscrupulous misrepresentations.—"A Small Landowner," in THE LAND AGENTS' RECORD.

* * *

We cannot see that the policy of the Directors of the Company in developing the passenger traffic in the zone close in to London is justifiable. The public in the Company's residential district near London is not really benefited by the excellent and cheap all-night service of trains provided, since what the public gains by cheap transportation it loses in the extra cost of living caused by the higher rentals which this very cheap all-night service has brought about. And the better and cheaper the railway makes the service the higher the rents will rise, thus benefiting neither the railway nor the public, but only the landlords.—(From the ECONOMIST, October 8th.)

Mr. F. H. Fawkes, replying to a question for the Small Holdings Committee at a meeting of the West Riding County Council on October 12th, said that if they went to a certain place and enquired about the land, the price immediately went up.

* * *

Earl de la Warr has written to his tenants intimating that he intends to sell the greater part of his Buckhurst Estate. He gives the tenants the first offer of purchasing the farms. The estate has been in the possession of the Sackville family since the time of William the Conqueror.

* * *

The Welsh Committee for the Taxation of Land Values are doing effective work. They have a powerful ally in the SOUTH WALES DAILY NEWS. In the issue of October 11th a clever and racy letter on "Form IV." by W. Beddoe Rees, the honorary secretary of the Committee, appeared.

* * *

The Budget had been accepted as any quack medicine would be if it were advertised sufficiently, only it had been advertised under a wrong name. (Laughter.)

It was advertised as a healing remedy, but should have been advertised as a blister. (Laughter and applause.)—J. G. Butcher, K.C., M.P., at York.

* * *

"It is both obvious and uncontradicted that the nationalisation of the land, the forcible distribution of wealth, coupled with the destruction of the political power of those who have a real and permanent stake in the welfare of the country—these are the ultimate objects of the small but determined and relentless group who have gained such a notable victory in placing the valuation clauses of the Finance Act upon the Statute Book."—THE FIELD, September 17th, 1910.

* * *

At a meeting of the North Riding Education Committee, held on October 11th, during the discussion concerning the purchase of land for a school, Mr. E. R. Turton suggested a sporting offer to the owner: he said no doubt the owner, like many others, had received Form 4. In their offer the Committee might arrange to give the gentleman exactly the same amount per acre that he had put down as site value on Form 4. If it was in excess of the sum already recommended, then the Committee must be prepared to pay it; if, on the other hand, Form 4 showed less than that amount, then the ratepayers should have the right of that advantage.

* * *

At a recent meeting of the Spalding Rural District Council, when applications were received from Parish Councils for the adoption of the Housing Act, the Rev. W. M. Benson, Vicar of Deeping St. Nicholas, said that in his parish, if cottages could be obtained, they had at least twelve young men who would marry at once. As it was they were leaving for the towns, and a scarcity of labour resulted.

* * *

Who were the instigators of these taxes? They were a body called the United Committee for the Taxation of Land Values, and practically the whole of its income was derived from Mr. Joseph Fels, who was not even a British subject, but an American millionaire who imported naptha soap free of duty into this country. (Laughter and cheers.) It was Mr. Fels's money that had brought these taxes upon the country. Mr. Fels was giving the Committee £5,000 a year for five years, and so far as he could see the Committee had an income not much larger than £7,000 a year.—Mr. E. G. Pretyman, M.P., at York, Oct. 18th.

* * *

Mr. Stanley Johnson, the Unionist candidate at Walthamstow, was heckled on October 18th about the taxes on Land Values. He said he objected to them, but would not advocate their repeal.

Heckler: What about the Land Union?

Mr. Johnson: I don't know anything about the Land Union. I am not connected with them. I don't want them in Walthamstow, and I'll see that I don't have them.

It is as well, said the TIMES correspondent, to recognize that a campaign against the Land Taxes would not help Mr. Johnson at the present juncture.—WESTMINSTER GAZETTE.

Australia is prosperous. Points for investors. British investors are invited to inquire into Australia's rate of development, and to consider the dividends paid to enterprise and investment.

Australia offers sound opportunities in Pastoral and Agricultural land, in Mines, and in Manufactures.

The country is vast and new. It breeds money quickly. Local markets are expanding. Exports are rapidly growing. Make inquiries about the Commonwealth.

This is an advertisement inserted in the TIMES by the High Commissioner for Australia, and illustrates another aspect of the immigration question.

## PUBLIC AND PRIVATE INTERESTS.

### Withholding Land required for a School.

At the monthly meeting of the Lochgilphead School Board, on 3rd September, a letter was read from the agents of the superior, or ground-landlord, of a piece of ground required for the erection of a school, intimating that their client would not agree to the plans submitted, nor consent to the sale of the land by the present feuar, or lessee. The ground of refusal was that the ratepayers were not unanimous on the question and it was suggested the Board should resign. It was decided to acquire the ground under statutory powers. This action of the landowner reminds us of the Lansdowne amendment to the Finance Bill of 1909, "referring it to the people."

### Loss on Hollesley Bay Labour Colony.

At a meeting of the Central (Unemployed) Body for London at the Guildhall on October 7th, the Rev. J. H. Anderson (vice-chairman) presiding, Mr. G. S. Elliott criticised the accounts of the Hollesley Bay Colony recommended for adoption by the Working Colonies Committee.

He called attention to the fact that, according to the balance-sheet, there was a loss of £76,976, in addition to which credit was given for nearly £7,000 on improved value of estate. This latter item he disagreed with, contending that such an increase did not in reality exist. He maintained that in no single case had a man benefited by a holiday at the Hollesley Bay Colony, for the support of which some one had to pay on an average £17,000 a year. Would it not have been much better, he asked, to leave the matter in the hands of the Poor Law authority? Such gross extravagance and useless expenditure should be brought before the attention of the Body and the outside public, and it was time that some of those who represented the ratepayers should say that the sooner the Unemployed Bodies were wiped out the better for the poor and the taxpayers.

Mr. J. Bussey said that Mr. Elliott did not apparently appreciate the immense amount of money paid out to the men and their families, and the general expense of the upkeep of the colony. He maintained that the land values of the district had gone up.

Mr. L. Phillips declared that Mr. Burns would not allow them to extend the labour colony at Hollesley Bay, as they had wished to do, and they therefore had to do the best they could in the circumstances.

On the report of the Women's Work Committee it was stated by Mr. Mumford that the cost of each woman employed by this committee was £250 per annum, which was, he considered, a very extravagant way of trying to provide assistance.

### Price of Farm Land in Wales.

At a sale of land held at Llandrindod Wells on October 12th, a piece of meadow extending to 9 acres 8 poles known as Tynllan was put up at £400 and finally reached £710. Another field containing 1 acre 2 roods 8 poles of meadow land started at £50 and sold at £100. A third field containing 2 acres 16 poles was commenced at £100 and sold at £140.

### High Price for Land for Yorkshire School.

At a meeting of the North Riding Education Committee, held at the County Hall, Northallerton on October 11th, the School Attendance Sub-Committee recommended that, subject to the approval of the Board of Education to the site and the sanction of the Local Government Board to the necessary loan, three-quarters of an acre of land adjoining the west of the Cargo Fleet Lawson Council Schools be purchased at the price of 6s. 6d. per square yard, or £1,573 an acre.

Mr. E. R. Turton moved that the recommendation be referred back with an instruction to the Committee not to pay a larger sum than 6s. per square yard.

Canon Hartley seconded.

Canon Lawson remarked that the adoption of the amendment would place the Committee in a cleft stick. The owner of the land first stated that his price would be 8s. 6d. per square yard. The Committee offered 5s. 6d. in the first instance, this being advanced to 6s. and then 6s. 6d. He did not think they would be able to get any further reduction, and if they did not accept the present offer he was afraid they would be in a cleft stick.

Mr. Turton said that possibly they might not be able to carry it any further, and with the consent of Canon Hartley he withdrew his amendment, and the minutes were adopted.

### A high price for Hampshire gravel land.

According to the DAILY CHRONICLE of October 1st at a meeting of the Basingstoke Rural District Council on the previous day, the question of the price to be paid for permission to dig gravel on land belonging to Lord Bolton, was discussed. The Council wanted permission to work half an acre for gravel on a farm at Weston Patrick, a little place right off the track of population. Similar land near by is let at about 8 shillings an acre and similar land adjoining was sold by auction some time ago at £9 an acre. To one large landowner the council have been in the habit of paying 3d. a yard for a similar privilege, whilst to others they have paid 6d. But as it is now absolutely impossible to get the gravel elsewhere in the neighbourhood they offered Lord Bolton 9d. But Lord Bolton says he cannot accept less than 1s. a yard for the privilege—which is equivalent to £360 an acre for the freehold—and even then the council must compensate the present tenant for the loss of the grazing value of the half-acre for three years. Under these circumstances the council on the advice of the chairman, unanimously decided to apply to the county magistrates to fix the price as they have power to do under the Highways Act of 1835.

### Ducal Food Tariffs.

Speaking on September 19th before the West Southwark Liberal Association at Blackfriars Road, according to the MORNING LEADER, Alderman R. W. Bowers pointed out the monopoly enjoyed by the Duke of Bedford in collecting tolls at Covent Garden Market under an Act of 1823. The Duke's agents took a toll of from a halfpenny to fourpence on every sieve or bushel of fruit, vegetables, and flowers. Apples, plums, peaches, gooseberries, apricots, and currants were subjected to a halfpenny toll per sieve; carrots, a toll of 1s. 6d. per dozen bunches; and oranges, 4d. a chest and 2d. a box. The Duke took about £500 a day from these tolls, which Alderman Bowers maintained was a legalised tariff on the foodstuffs of the people, who had helped to increase the value of the Duke's land.

### High Rates in Poplar.

On October 13th, Mr. Geo. Lansbury moved a resolution at the meeting of the Poplar Borough Council requesting the local members of Parliament to bring to the notice of the Government, the heavy rates prevailing in Poplar. For the current year the rate is 12s. 4d. in the £. Mr. Lansbury called for reform in local taxation so far as incidence of the poor rate was concerned.

### The Duke's grip on Eastbourne.

According to the TIMES of September 30th at a vestry meeting held at Eastbourne to consider the purchase of seven acres of land for use as a burial ground near the Ocklynge Cemetery, it was stated that the price asked by the Duke of Devonshire, the owner of the land, was £12,500, or £1,785 an acre, and that 17 years ago ten acres of the adjacent land were secured for £7,000 or £700 an acre. Since that time the ground which it was proposed to acquire had been laid out for building purposes. The duke was said to be of opinion that it was not desirable to extend the cemetery; but if the inhabitants generally were in favour of that course he had promised to reconsider the matter. A resolution was passed declaring it to be desirable to purchase land for the enlargement of the cemetery.

### Cheshire Farm Land.

£56 per acre was realized for Cheshire dairy farms at Chester on October 15th, when Messrs. Frank Lloyd and Sons sold some outlying portions of the Aldersey Hall estate, belonging to Mr. Hugh Aldersey. Gosland Green Farm, Bunbury, consisting of 149½ acres, was sold to Mr. Cummings for £8,500; Newton Farm, Tattenhall, consisting of 90 acres odd, to Mr. R. Weaver, Carden, for £4,800; and Newton House Farm, Tattenhall, 53 acres odd, to Mr. Evans, farmer, Gates Heath, for £3,000.—TIMES, Oct. 17th.

### Price of Land.

Owing to the high prices ruling at the present time in Nottinghamshire for agricultural land the Dowager Countess of Carnarvon who owns many large estates in the district, has decided to sell a number of outlying farms, comprising altogether 1,100 acres. They include three farms and a few smaller lots at Kneeton and other land at Blackwell, Hucknall, Huthwaite, and Skegby. The auctioneers declare that there is a better demand for agricultural land at the present than for the past thirty years, and in spite of or in consequence of the financial policy of the Government, land in the district is fetching £5 to £10 an acre more than it did ten years ago. One well-known land auctioneer thinks that prices will continue to advance, and that other estates would probably be realised on the rising market. Several of Earl Manvers's outlying estates in the country are to be sold by auction early next year.—MANCHESTER GUARDIAN, October 3rd.

### Rating of Railway Property.

The enormous amount paid annually in rates by the various English railways has long been recognized as a scandal by those who have studied the nature of these impositions, and compared the rates levied with the services rendered to the railways in exchange for the large payments made by them to the Local Authorities.

The Metropolitan Borough of St. Pancras offers a good opportunity for studying the question. The quinquennial valuation for this Borough shows that nearly one-fifth of the rateable value is derived from railway and other public undertakings, the amount coming under this heading being £361,504. Out of a total area of 2,604 acres, the land in the occupation of the railways amounts to 296 acres. The Midland Railway depots and stations occupy 117 acres, the Great Northern 69 acres, the London and North-Western 63 acres, and other railways (not included in the depots and stations) cover 47 acres. The highest assessment in the borough is that of the Midland Railway—£100,000—which figure includes the whole of the St. Pancras Station. The London and North-Western Railway (including Euston) is rated at £67,430; the Great Northern Railway Company (including King's Cross Station) is assessed at £47,610; the Metropolitan Railway (including King's Cross and Euston Square Stations) is assessed at £28,500; and the North London Railway at £8,626. Other railways which contribute to the rateable value of the borough are the City and South London and the Piccadilly Tubes.—THE RAILWAY AND TRAVEL MONTHLY, August.

### Liverpool, Price £450.

Under this heading the WESTMINSTER GAZETTE of August 25th gives some interesting facts relating to the early history of Liverpool. On the death of Queen Elizabeth the Royal estates in Liverpool and neighbourhood passed into the hands of her successor, James I., who, in the second year of his reign, granted a new lease of the fee-farm of the town to Sir Richard Molyneux at the same rent as he had previously paid. In the same year Sir Richard Molyneux purchased the adjoining estate of Toxteth Park from William, Earl of Derby, for £1,100.

On the death of James I. the lordship of Liverpool passed into the hands of his son and successor (Charles I.), who was the last of the British Kings by whom it was held. He sold it, along with many hundreds of other manors or lordships, to raise money during his quarrels with his Parliaments. The sales were effected in the fourth year of his reign, and the following particulars are given in a deed which is preserved in the Rolls Chapel. The deed recites a loan of £222,897 2s., made by the Lord Mayor, commonalty, and citizens of London to James I., then recites a contract between Charles I. and the Lord Mayor, commonalty, and citizens for a further loan of £120,000, for which the King had granted certain property of the yearly value of £12,496 6s. 6d. A third contract is recited for a sum of £25,000 by the Lord Mayor and citizens, in consideration of all which the King makes over to trustees appointed by the citizens nearly 300 manors and estates, amongst them "all that our town and lordship of Litherpooll, in the aforesaid county of Lancaster, with every of their rights, members, and appurtenances."

Amongst the articles enumerated as included in the sale of Liverpool by the Crown are the ferry across the Mersey, the market tolls, the perquisites of the courts, all Customs, anchorage, and key-toll of the water of the Mersey aforesaid, and within the aforesaid town and lordship of Litherpooll, and all manorial, seignorial, and regal rights then existing. The only thing reserved to the Crown was a yearly sum of £14 6s. 8d., which was at that time payable by Sir Richard Molyneux, as the rent of the fee-farm.

The object of the Londoners in accepting this mass of landed property in payment of their loans to the King was to turn it into money. This they did, so far as Liverpool was concerned, about four years afterwards, by selling the town, manor, and lordship to the Right Hon. Richard, Lord Molyneux, Viscount Maryborough; the representative of the family which had held the fee-farm under the Crown since the reign of Henry VIII. The deed of sale to Lord Molyneux was enrolled in Chancery on January 29th, 1635. By this purchase the Molyneux family became possessors of all the manorial, seignorial, and regal rights in the borough of Liverpool, subject only to a fixed yearly payment of £14 6s. 8d. to the Crown. That reserved rent they also subsequently bought, and thus became absolute possessors of the freehold estate. The price paid to the Londoners by Lord Molyneux was £450.

### The Value of Allotment Land.

The Allotments and Small Holdings Association in the notes issued on October 10th, say that:—

> In Elstree there is a demand for allotments. The land in the neighbourhood is rented at from 27s. 6d. to 35s. an acre. No land could be obtained by agreement although £70 an acre was offered for a certain plot of nine acres. The Surveyor to the Herts County Council valued this plot at £65 an acre, but the landlord asked £170 an acre. Compulsory proceedings for acquisition were taken and the arbitrator fixed the price at £127 10s. per acre.

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## POLITICAL AND ECONOMIC DISCUSSION.

### MR. BALFOUR AND THE LAND QUESTION.

Speaking in Edinburgh on October 5th, Mr. A. J. Balfour said:—

It may be useful that I should say something upon a topic which has been for years very near my heart—the increase of freehold ownership. Now, let me say, in the first place, that in what I am going to lay before you I exclude altogether that special aspect of that problem presented by the Highlands and Islands. That is quite different from what may be called the general British problem; it is quite different even from the Irish problem. I am not going to say, except by way of passing reference, anything about the Irish question. I remember writing about eight months ago a letter for publication upon the Highlands question which embodied my present views and in which they were put forward, I hope, with clearness and with fulness. Those who wish to know them have only got to refer to that letter and they will see the considered judgment which at that time I laid before the northern portion of Scotland and from which I see no reason at all to retreat. I am talking about the larger problem, which is the only one really fitted for an occasion like this. The problem is at once a Scottish problem and an English problem, and it is not an Irish problem only because we have settled the Irish land question, and we Unionists have settled it in the direction of multiplication of freehold, or ownership. (Cheers.) We have given proof of our sincerity, which surely no other party has ever given. We have created freehold ownership on the largest scale ever known in this country; we are responsible for that great Act which has practically settled the Irish land question. I turn, therefore, to what I may call the British question, meaning the Lowland Scottish and the English. I am not going to argue it at length, but I am going to venture to lay down for your careful consideration a few propositions, with very little explanation or discussion, which I do beg everybody who is interested in this problem to take to heart. They represent at all events the results of the best thought that I could give it. I would say then, in the first place, that there is a fundamental difference between the British question and the Irish question. The Irish land system I believe to have been the worst the world has ever seen in any country in modern times. It was the worst before the Land Acts of 1871 and 1881; it remained the worst, and I am not sure that these evils were not aggravated by the Acts of 1871 and 1881. At all events, it was an intolerable system, for this simple reason, that one man owned the soil, another did all the permanent improvements on the soil, and you had therefore moral dual ownership before the Acts and legal dual ownership after

the Acts, and a state of things which seems to me to have no advantage whatever from any point of view. From the point of view of the landlord, from the point of view of the tenant, from the point of view of agriculture, from the point of view of the development of the industry of the country it was hopeless. That was the Irish problem; that is not the British problem. There is no dual ownership in England and the Lowlands of Scotland. There is a far better system. How does that system err? It does not err, in my judgment at least, because there are large landlords.

### Too Few Small Owners.

I hope large landlords will remain. I believe it was only due to the fact that there are large landlords with a great tradition behind them that we have been able to get through the agricultural economical crisis of the last thirty years without any assistance from the Government, except the assistance of adding day by day to our rates and taxes. (Cheers and laughter.) The error of the British system is not that there are large landlords, but that there are too few small owners. And by a small owner, mark you, I do not mean necessarily a very small owner, what is called a peasant proprietor. We should like to see large farms owned in fee simple as well as plots of land ranging up, let us say, to 50 acres of agricultural land. I think there is room for all of them. The thing which I do not believe conduces very much to anybody's advantage are small landlords who are not occupiers. Large landlords who were not occupiers have shown themselves in the past—I think I may say it without fear of contradiction from those who know—as pioneers of agricultural investigation, as liberal contributors to the capital required to work the farms, as generous partners of their tenants in the working of the farms, and as patient bearers of the burden in taxation. But as far as my observation goes I do not think that small owners, either in villages or in the country, have shown, or from their position could show, themselves in the same advantageous light. I understand that the great urban landlords, whose case I am not going to touch on to-day, are the objects of special attack and abuse, in London at all events. I will not answer for the great towns of Scotland, but in London it would be acknowledged that in so far as there has been town planning at all it has been done by the great landlords; and if you want to find the worst forms of slum property or tumbledown cottage property or half-ruined property, you have to go to the small owner who is not occupier.

### The Value of Ownership and Co-Operation.

I do not greatly believe in the multiplication of small owners who are not occupiers. What I believe in is the multiplication of small owners who are occupiers—owners, it may be, of a large farm or small portions of land down to the minimum which can with advantage be dealt with by intensive cultivation by the hand work of a man and his family. That is, therefore, what I desire to see done. I wish to see all that is good in the present system preserved. I want to see an enormous change in addition to it by way of modification and addition. A great many tenant farmers quite rightly would prefer the position of tenant farmers under a landlord in whom they had confidence and with all the rights given to them of unexhausted improvements—they would prefer that and think it more pecuniarily advantageous than becoming the owner of their land, and it is so in many cases. It is not so in all cases. Let us have variety. Remember that the conditions of agriculture vary in every part of the country. Let us not lay down the case of the Irish system as if we knew the ideal form of agricultural land tenure and that no other form should prevail. Elasticity, variety—those are what we should aim at. But you never, in my judgment, will get small owners and small cultivators really to succeed unless in addition to being a small cultivator, with all the difficulties incident to being a small cultivator, you add two or three things. In the first place, you must make him the owner, with all the stimulus which ownership gives to hard work and all the certainty that every atom of work he puts into it will be an advantage to himself or to those who come after him; and in the second place, you must have on the whole, broadly speaking, some form of co-operation if you are to have a large number of small owners. We do not say that the man whose land is very happily placed and who is a man gifted himself with special aptitudes may not succeed in isolation. I am talking of the larger and broader issue. I say if you are to multiply these small owners you must have co-operation among them; and in the third place, I say that in order to produce that co-operation, and in order to enable holdings to be purchased, in order to provide the necessary means by which they can be successfully carried on you must have in some shape or another, probably in many shapes, assistance. (Cheers.) You must have either Government assistance acting directly or Government assistance behind the land bank or Government assistance acting through the advice of a skilled Department. Government assistance you must have. But if you have it directly or through the machinery of the land banks or through help with technical advice, I do think it to be possible that we shall be able to add to our existing system that which is an immense strength agriculturally and socially to our whole rural system, namely, a vast addition to those who are interested not merely in the land in the abstract but in their own ownership of land—(cheers)—who have all the feelings with regard to the farm, be it small or be it large, which is theirs, on which their children have been born and brought up, to which they have devoted years of arduous labour and the fruits of which will go to them and not to another. I have enumerated three ways in which the Government ought to assist, and must assist, the creation of ownership—whether of the larger farmer or of the smaller farmer.

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## THE LORD ADVOCATE IN GLASGOW.

### A GREAT MEETING.

On October 13th the Lord Advocate addressed a meeting in St. Andrew's Hall, Glasgow, described by the Glasgow Herald as "one of the largest which has been held in the hall." The meeting was held under the auspices of the Scottish Liberal Association, the Glasgow Liberal Council and the United Committee for the Taxation of Land Values. After discussing the constitutional issue, and Tariff Reform, Mr. Ure proceeded as follows:—

Let them not imagine because he had demonstrated the futility and the folly of Tariff Reform that he was going to ask them to accept Free Trade as a perfect cure. He was not. There was no fiscal system known under the sun which could afford a remedy for want of employment. He knew as well as they did that men who were able and willing to work were going about idle in Free Trade Britain just as in Protected Germany. So far as he was aware there was only one remedy for the suffering and privation which followed from unemployment—he meant insurance—(cheers)—and if they gave the Government a chance it was their intention to deal with that question on a scale never hitherto attempted. (Loud cheers.)

They all knew what the cure for unemployment was. It was a wider distribution of the wealth of the community. It was a large increase in the purchasing power of the whole community. Everyone knew what the cause was, but none knew how to effect a complete cure and how to aid in reducing unemployment. No thoughtful man had any doubt about it. They must open up freer access to the land of the country to those who were willing and capable of taking advantage of it. (Cheers.) In the ultimate analysis wealth was the result of the application of labour to the land. Wealth could only be created in the long run by giving free access to the labourer to the land. But they would ask quite fairly how freer access could be secured. how the Budget taxes could secure freer access, and some would ask how they justified the exceptional and peculiar taxation upon the land. Those were fair questions, and he would endeavour to answer them. He would only recite to them a few simple propositions which he had framed for his own use on the subject. Land might be made legitimately subject to peculiar and exceptional taxation, because it was the creation of nature; it came not from man but from man's Creator; because it was essential to man's existence, to man's production, and to man's exchange of his products with his brother man; because its value came solely and entirely from the community; because no part of its value came from anything which its owner did for it or spent upon it; and because it could not be hidden and it could not be carried away. (Cheers.) He had two observations to make on the taxation of land—first, that a tax on the value of land itself could not be shifted from the shoulders of the owner to the shoulders of anybody else; and, second, that a tax upon land was not a tax upon any industry. You did not tax anything which owed its value to what a man did or what a man spent. He said, as Adam Smith said, as John Stuart Mill said, and as Professor Marshall said, that out of the wealth which that man possessed, which had come to him from nothing he had done and nothing he had spent, but had come to him entirely from the community, you might legitimately take, and

you ought to take, a contribution for the needs of the community. (Cheers.) And now the murder was out. (Laughter.) That was the doctrine of public plunder; that was the doctrine of the freebooter. (Laughter.) He would rather stand in the dock by the side of Adam Smith, of Mill, and of Marshall than sit upon the bench with Mr. Arthur Balfour. (Loud cheers.) After referring at length to the scope of the Budget taxes on land, the Lord Advocate said that the shrewder politicians among the Tory party saw very clearly that "this howl about the valuation of the land is the very straightest path to their political graveyard." (Laughter.) According to the latest agricultural returns, there were 508,000 agricultural holdings in Great Britain, and of the occupiers of these no fewer than 447,000 rented.

Those people had no Form IV. to fill up—(laughter)—they wished they had many of them. (Laughter and cheers.) When the heat and dust of that controversy had passed away men would begin to realise that the battle of the valuation was fought generations ago, when this country definitely resolved to have direct taxation. Immediately they went in for direct taxation they were in for valuation. Amid repeated laughter the Lord Advocate proceeded to inform the audience of the nature of "the terrible unanswerable questions" set forth in the first part of Form IV.; he confined himself to the first part. The owner of land did not need to answer the questions in the second part unless he liked, and "no man can complain of being asked questions he need not answer." (Laughter and cheers.) Having completed the list of the questions he went on to say that it was the agonising efforts of the landowners to answer those unanswerable conundrums—(laughter)—which as they walked along the streets, would enable them to recognise, by their corrugated brows and swollen eyes and look of anguish and despair, all those who had the misfortune to be connected with the land. (Laughter.) Seriously, was it not pitiful, was it not contemptible—(cheers)—that grown men should so howl and whimper about filling up an Inland Revenue form? Mr. Balfour said he (Mr. Ure) was doing no harm to him or to his party. He (Mr. Ure) well believed it. He cared nothing for Mr. Balfour and his party—(cheers)—but he did occasionally read the columns of the MORNING POST, and THE GLOBE, and THE SATURDAY REVIEW, and anybody who did so was a hard-hearted and pitiful man indeed who sought to cast a stone at Mr. Balfour. He (Mr. Ure) had many faults, but he had never yet been known to hit a man when he was down. (Prolonged cheering.) If he were disposed to do some injury to Mr. Balfour and his party he would devote his days and nights to egging them on to go for the repeal of the land tax and to make Form IV. a test question at the next General Election. (Laughter and cheers.) Then, in the graphic phrase of one of the stalwarts of their own party, they would find Form IV. was the shroud of all their hopes.

And now this protracted conversation had come to an end. (Cries of "Go on.") He now came to his confession of faith. He was not a Single Taxer. ("Why?" and "Shame.") If by a single taxer was meant a man who was in favour of complete abolition of all other taxes, and of raising the revenue of the country by a tax on land alone, he hoped he gave no offence to anybody if he said he had not yet quite taken leave of his senses. (Laughter.) He had a sneaking affection for the licensing duties—(laughter)—and the whisky tax—(cheers)—and the tobacco tax. ("Oh," and cheers.) He took off his hat to the death duties. As the head of a family, he abhorred the Income-tax and the super-tax; as a politician he adored it, and as an economist he bowed down and worshipped it. (Laughter.) But he had never said nor induced anyone by anything he had said to believe that he was a Single Taxer, and there was no single taxer among his friends in that room who had any reason to believe that he was one of that number. He had never been, and at his time of life never would be. Nor was he a land nationaliser. If he had come over with William the Conqueror—(laughter)—and taken a hand in the compilation of the Doomsday Book there was no saying what he might have been, but he forbore to speculate. The country was now dotted over with factories, workshops, and mills, as well as handsome mansion-houses and villas and cottages. He came to the conclusion that if they took them without paying for them it would be robbery, and if they took them and paid for them it was very like ruination. Not only would he not nationalise the land; he would go further—he would not nationalise a moral principle. (Laughter.) He would not appropriate the qualities of honesty, fair dealing between man and man, and doing your duty by your neighbour. He would leave those sterling virtues as they were and where they were—the sacred possession locked within the breast of each individual man and woman in the community. (Cheers.) He had had opportunities enjoyed by few politicians of this country of coming into close contact with the humbler of his fellow-countrymen. He had found some ignorance, some misconception, some confusion of thought, some lack of information and of knowledge, accompanied withal by an eager and an earnest desire for sound and truthful information, but he rejoiced to testify that among his humbler fellow-countrymen he had found no lack of honesty, no lack of fair dealing between man and man, and no disposition to turn their backs upon their duty to their neighbour. (Loud cheers.)

## EARL BEAUCHAMP ON FORM IV.

Alderman Sir Edwin Holden presided at a large meeting at Walsall Town Hall, on October 12th, to hear Earl Beauchamp, Lord President of the Council, in support of the candidature of Mr. John Morgan. Earl Beauchamp said all the questions on Form 4 could be easily answered in any well-managed estate office. There might be cases in which a lady could not fill up a form, but she had only to ask a male relative. The question of annual value was where the shoe pinched. (Laughter.) A very good thing about Form 4, added Lord Beauchamp, was that "it makes them think." People who had been hoarding up undeveloped land in large towns had not paid their fair share of rates and taxes, and men and women engaged in industry had not been able to get land on which to build habitations. The objection to Form 4 was only a symptom of objections to land taxes in general. "We are going to make the owner of land pay his fair share towards the cost of the country," he said—an observation which was loudly cheered. He did not think the importance of the tax was realised so much in large towns as in small areas. In large towns there was generally a landowner who was willing to develop the land for the benefit of the community, but in small towns and villages the landlord often refused to sell land for building house property, and as a consequence workers had often to travel miles from their home to their work. Form 4 said:—"If you want to keep this land for some one's sake you shall pay the tax, and I do not think that is an unfair demand." (Applause.) He believed the land taxes had come to remain part of the fiscal policy of the country, that they had come to stay, and however much the people who formed the Land Union might protest, they had not had the assurance to say that the land taxes would be removed when the Opposition came into power.

## EARL DE LA WARR ON THE BUDGET AND HIS ESTATE.

In a letter to the TIMES which appeared on October 14th, Lord de la Warr said:—

I notice in your announcement of the sale of my Buckhurst estate a suggestion that I am selling owing to the Government's land legislation, and as this suggestion has been widely quoted, I should be obliged if you would allow me to state that this is not the reason for my action.

The new land taxes do not affect agricultural land, and it has not even been suggested that any further burdens are to be imposed upon agriculturists; therefore sales of agricultural estates cannot be directly attributed to any action on the part of the Government.

My chief reason for selling now, and I imagine other landowners have been and are being actuated by the same reason, is that owing to improved agricultural prospects in this country the demand for farms has increased, causing a natural rise in the price of land, and there is now an opportunity perhaps, of selling, which has not existed hitherto, at any rate, for many years. Personally, I have contemplated selling my farms for some time past. I have always been in favour of a man owning his farm; from every point of view it is better that he should do so. Ownership creates a natural desire to improve property, and in the case of agriculture that improvement is a national benefit. If a large landowner has no income other than that derived from his land, he cannot do justice to his estate or to his tenants, and it is, in my opinion, far better that he should sell it and give individual owners the opportunity of doing what he is unable to do himself.

## MR. GEORGE LANSBURY ON THE RISE OF LAND VALUES IN EAST LONDON.

In the WORKER of July-August, Mr. George Lansbury, L.C.C., contributes an article on the Taxation of Land Values. He welcomes the valuation being made under the 1910 Finance Act, and argues for a tax of 20s. in the £ on land values. In the course of the article he gives his experiences of the workings of landlordism in East London.

"In the lifetime of every middle-aged man," he writes, "this district of Bow and Bromley has undergone a wondrous change. As a boy I played on the fields around Roman Road and Grove Road; in my lifetime I have seen the market gardens of Bromley turned into a teeming hive of humanity, I have witnessed the filling up of the marshes with the refuse of London, and saw erected the houses which abound in Monier Road and the roads off White Post Lane. But not merely have houses been built, but as these became occupied, streets and roads were made, sewers were dug, schools were built, lamps erected, and a whole series of social services were supplied, each service adding value to the neighbourhood; in addition, factories and warehouses were built, and where once only green fields flourished there has now grown up within 40 years under our very eyes a state of things which proves up to the hilt the case for the taxation of land values. For what is it all the above-mentioned things have done for the landlords? Simply this: increased the value of *land* in this district a thousand fold, and in this way. First, population was pushed this way by clearances in the City; as they arrived land was taken for building, and because of the presence of population, became of value, and because of the social needs of the people, became more valuable still; every road which was built, every school that was erected, every lamp set up, every sewer that was cut simply put more value on the surrounding land; even Victoria Park, and other recreation grounds, simply added to the value of local land. The Tredegars, MacIntoshes, Shaw Lefevres, and other ground landlords, have sat still and reaped where others sowed; and, to-day, the enhanced value of land in these parts simply swells the rent-roll of the landlord. Our local needs may grow or rates rise, but the ground landlord still waxes fat at our expense."

## THE TROUBLES OF CHURCH LANDOWNERS.

At the first business meeting of the Church of Ireland Conference held in Belfast, on October 11th, the Provost of Trinity (Dr. Anthony Traill), discussing the financial crisis through which the Church had passed, said the series of Land Acts, beginning with that of Mr. Gladstone in 1881, had gradually crippled the resources of the landlord class in Ireland. The Representative Body invested 3½ millions of the commutation money on first mortgages on Irish land. As rents were reduced their margin of safety was reduced, and large arrears on the payment of these mortgages had accrued. But the climax was reached when the Land Purchase Act appeared. It gave them a good chance, no doubt, of recovering their capital as well as some of their arrears, but the question arose: How were they to reinvest that capital without serious loss of income? The average return from the mortgages was at the rate of about 4¼ per cent.; the difficulty was to secure more than 3½ per cent. on anything like the same security. The difficulty had been met by their obtaining the authority of their General Synod to look to foreign and colonial investments as mortgages came to be paid off. The sudden block in land purchase, owing to the refusal of the Treasury to advance the purchase money on the terms hitherto granted, had seriously complicated matters, had stopped that transfer process, and had left many landlords in danger of being ruined from their being unable to obtain the money for which they had sold their lands to the tenants, while they were still liable for the charges on their estates.

## THE "NEW ERA" IN TAXATION.

From the FIELD, October 8th.

At the conference of Land Taxers held at Manchester in the latter part of last week a resolution was passed hailing the Budget of 1909-10 as "the dawn of a new era," in which land values will be made available for public needs, and industry will be freed from "the grip of the land monopoly." The resolution urged the Government to have the valuation of the land completed with all possible speed and made accessible to the public, and that a tax on land values so ascertained should be levied to provide a fund towards the cost of education, poor relief, main roads, police, and asylums, and as a substitute for the remaining duties on the food and comforts of the people. It further expressed the hope that, at the earliest possible moment, local authorities should be empowered to raise their local revenues on the land values basis, with a view to relieving houses, factories, machinery, farm buildings, and other improvements from the present "grievous and ever-growing burden of rates." This resolution was moved by Mr. Josiah Wedgwood, M.P., and seconded by Mr. Raffan, M.P. Its introduction was preceded by a speech from Mr. Alexander Ure, the Lord Advocate, who stated that the object of those around him was "to relieve the work of man's hand from all taxation," adding: "They say, and I think they are perfectly correct, that if you tax the value of land alone, you are then inducing a man to make the best possible use of his land; but if you are going to tax buildings, that is the best thing you can do to discourage him from making those buildings, and that is the short and long of the land taxation movement." Mr. Ure had been even more definitely enlightening in reference to the land taxing policy inaugurated by the Budget in his speech at Dollis Hill a week earlier, when he frankly admitted that it would not be worth while to have the valuation of land made, if its purpose were merely the collection of the Budget taxes. Land reformers, he added, "were keen that the valuation should be made for another and a greater purpose still, in order that they might in time remove all rating and all taxing from the value of buildings and improvements—the work of men's hands—and place the whole of it upon the basis of the value of the land." It is desirable to give these quotations, in order that the objects of the growing party of land taxers may be fully understood. So far as Mr. Ure is concerned, there is nothing new in these latest declarations of taxing policy, as he was equally explicit in the Report of the Select Committee on the Land Values (Scotland) Bill of 1901, which he, as chairman, prepared, and there is every reason to believe that he may be regarded as the real author of the new system of land taxation which Mr. Lloyd George introduced in his famous Budget.

The possible sequel to the Budget thus foreshadowed is a question far above party politics, from which it is entirely dissociated in this article. The stupendous ignorance of ways and means displayed by the advocates of the single tax policy, inherited from the late Henry George, might be regarded simply with ridicule, if it were not for the still more profound ignorance of the subject prevailing among the masses of the people to whom the land taxers are appealing. The common idea of the value of land is enormously exaggerated, while the Eighth Commandment is apparently regarded by great numbers of people as not applicable to land. To exempt "the work of men's hands" from all taxation would be to leave practically the whole revenue of the country, imperial and local together, to be charged upon land, presuming that the work of the foreign men's hands would be regarded as equally sacred with that of the home workers. All products, natural or artificial, including alcoholic liquors, all salaries, and all business profits, would be exempted. Properly interpreted, moreover, all agricultural land would also be relieved of taxation, seeing that its value depends entirely upon its products, which result from the work of men's hands as clearly as buildings or any other products of industry. The distinction which the single taxers attempt to draw between the taxing of land and the taxing of land values is as nonsensical as the corresponding distinction between taxing food and taxing food values would be. In whatever form a tax is imposed upon a commodity, whether in proportion to quantity or in relation to value, it can only be levied upon the latter.

If the single taxers would agree to levy the numerous fresh burdens on land which they propose only if these could all be met by land values, including those of building sites, they might safely be allowed a free hand, seeing that this would be no more possible than it would be to get a gallon of liquor out of a pint pot. The total annual value of land, apart from buildings and other improvements, would not meet the annual expenditure of local authorities alone. But although the whole of the rates cannot be charged upon land, there is serious danger of the exaction of an increase in the already excessive proportion of these local burdens charged upon it, and it is none too soon for agriculture and land associations to concert together, and to seek the co-operation of all friends of agriculture, and even of common honesty, in opposition to the sequel to the Budget, for which these latter-day disciples of Henry George are clamouring. Nearly two years before the introduction of the Budget of 1909 an article on "The Land Policy of the Government" in the QUARTERLY REVIEW foreshadowed the policy of land spoliation of

which the existing land duties form only a small instalment, and the leading instigators of that policy made no secret of their objects. Yet nothing was done to oppose their unjust proposals until the Budget was introduced, and then it was too late to defeat them. At the time few persons had any idea of the strength of the single taxers in Parliament and in the country at large. They were regarded commonly as an insignificant body, whose scheme of spoliation the British people were too honest to entertain for a moment. Now that it is obvious that they cannot be treated with contempt, and that their misleading statements and arguments are only too well calculated to blind people ignorant of the subject to the real character of their projects, the urgent need of public and widespread opposition to their movement is equally clear.

## MR. LLOYD GEORGE ON THE SOCIAL PROBLEM.

At a public meeting in support of the social work of the Liberal-Christian League, held in the City Temple on October 17th, Mr. Lloyd George said :—

As a league you are primarily concerned with the subject of destitution amongst the masses of the people. That is the topic I propose to dwell upon to-night. I mean to examine it as it ought to be examined, quite frankly and fearlessly, but without any taint of partisan motive. The great unrest amongst the people in all the civilized countries of the world is beginning to attract special attention. Humanity is like the sea—it is never quite free from movement, but there are periods of comparative calm and others of turbulence and violent disturbance. Everything points to the fact that the storm cone has been hoisted and that we are in for a period of tempests. What is the cause of these disturbances ? It is idle to seek an explanation in any condition of things which is peculiar to one country. Tariff Reformers account for this discontent by saying it is attributable to our fiscal system, and that once we copy Continental ideas and adopt Protection our troubles will be at an end. On the other hand, I notice that extreme Free Traders seem inclined to ascribe the troubles on the Continent to the excessive dearness of the necessaries of life which is the inevitable result of high tariffs. The answer to both is that the causes must be deeper and must be more universal ; for the area of disturbance extends from the East to the West. You have it in Portugal, in Germany, in France, in Austria, in Russia, Italy, the United States of America, all of which are highly-protected countries. You have also got it in the north of England, in South Wales, and in Scotland under the Free Trade banner. The only point the Free Trader is entitled to make as against his Protectionist antagonist is that there are no bread riots here and that the troubles abroad are altogether acuter—at least, if you can judge the virulence of a disease by the temperature of the patient. The Free Trader contends that, if his system has not eradicated the disease, it assumes at least a milder form where the patient has been inoculated with the Free Trade vaccine. (Cheers.) Still the fact remains that the disturbances have spread over Protectionist and Free Trade countries alike. We must therefore search out other explanations than fiscal ones.

### What are the Causes ?

Within the last few days there appeared in the WESTMINSTER GAZETTE a very remarkable contribution from an able correspondent in the north of England. I observe in the weekly papers that this article has attracted the attention which it certainly deserves. This very well-informed correspondent explains the unrest amongst the workmen in that part of England by attributing it to the general discontent which the workmen feels with his lot, and by the fact that he is given more and more to reflect upon the contrast between his own hard grey life and that of other more favoured, although not more meritorious, members of society. Now, it is no use getting angry with those who are in this frame of mind, or even with those who, it is supposed, are responsible for creating that impression on their minds. You may depend upon it that, unless there is some real basis for this grievance, it will soon dissolve and evaporate. But if there is, then to ignore and neglect the real source of trouble in the hope that it will soon exhaust itself would be an act of supreme unwisdom. What we have got to do is boldly and courageously to answer the question which our more unfortunate fellow-citizens have a right to ask us. Are you sure that there is no real justification for the discontent amongst the masses ? Let us examine it, as far as we possibly can, without passion or partisan bias.

When you come to consider the momentous prospect which seems to be opening out before us there is one fact which is full of hope, as far as this country is concerned. Both parties admit the salient facts ; neither party is satisfied with present conditions ; and they are agreed in this, at any rate—that those conditions stand in urgent need of mending. The presence of a mass of remediable poverty is common ground to both parties ; there is no recognizable section in this country who now contend that all is well ; there is no section of any consequence will contend that the State cannot assist effectively in putting things right.

### Mr. Chamberlain's Agitation.

I am not a Tariff Reformer (laughter) ; all the same, I recognize that Mr. Chamberlain's historic agitation has rendered one outstanding service to the cause of the masses. It has helped to call attention to a number of real crying evils festering amongst us, the existence of which the governing classes in this country were ignorant of or overlooked. We had all got into the habit of passing by on the other side. You will only have to look at the five or six main propositions which underlie Mr. Chamberlain's great appeal in order to realize that nothing can quite remain the same once those propositions are thoroughly accepted by a great political party. What is the first proposition ? That this is the most powerful Empire under the sun. What is the second ? That Great Britain is the heart of this Empire ; strong, powerful, rich enough to send even more of its blood to the remotest member of this huge body, for he would tax us even further for the enrichment of the Colonies ; and in his view—sincere and genuine—we can bear it. But what is the third proposition ? That in the affluent centre of this potent Empire there is a vast multitude of industrious men, women, and children for whom the earning of a comfortable living, and often of a bare subsistence, is difficult and precarious. What is the fourth ? That to alter this state of things needs drastic and far-reaching changes. He suggests a complete revolution in our commercial system. What are the fifth and sixth ? They are so important, when you come to consider remedies, that I invite your special notice to these propositions. The fifth is that the fact of such a sweeping change, involving losses and injury to the fortune of individuals, ought to be no barrier to its immediate adoption, since the well-being of the majority of the people would thereby be secured. This proposition is so important, inasmuch as every reformer knows full well that the greatest obstacle of all in the path of reform is the existence of so many vested interests whose roots have struck deep into the existing order. There are undoubtedly trades and businesses that have a vested interest in our present commercial system. To alter it must necessarily bring ruin on them, whatever the effect might be on the rest of the country. Mr. Chamberlain ignores them entirely as an item even for consideration, let alone compensation, in his suggested reform. The sixth proposition is that the time has come for seeking a remedy, not in voluntary effort, but in bold and comprehensive action on the part of the State.

If you will only analyse these fundamental principles of the Tariff Reform campaign and turn them over in your minds you cannot but realize the magnitude of the work which has already been accomplished by Mr. Chamberlain's dramatic move. He has committed the party which, by temperament, tradition, and interest, is opposed to great changes—he has committed it to propositions which social reformers of other schools of thought have hitherto in vain sought to convert them to a recognition of, and the consequences of such a conversion no man can now predict. All I can say with confidence is that it opens out a prospect which is full of hope for those who wish well to the wretched and those who walk in despair. But I am not so sure that the knowledge that Mr. Chamberlain's principles could not end with the imposition of a tariff is not the main reason why some of the more prescient Conservatives shrank from joining him in his raging and tearing propaganda. It will tear up a good deal more than its advocates ever dreamt of when they started it. (Cheers.)

### Poverty Here and Abroad.

After these essential facts have been, to use a legal phrase, admitted on the pleadings of the two great rival parties in the State, there seems to be no need of further evidence. Still, it is just as well to give a few striking facts, in order to drive these admissions home to the conscience of the jury. Although I have observed a good deal of poverty in my walk through life, and although I had read a good deal about poverty, I confess I never quite realized its poignancy until I came to administer the Old Age Pensions Act. I found then what an appalling mass of respectable, independent, proud misery existed amongst

us. Cases, within a few hundred yards of the City Temple, where poor women, old and worn, after honest industrious lives, extending over 70 years, were still working away through the livelong day, starting early, resting late, to earn a wretched pittance, which just saved them from starvation, but never lifted them above privation, earning 6s. and 7s. a week by needlework on the garments of those who in an idle hour will spend more on frivolity than these poor people would earn in three years of toil—paid but 6s. or 7s. a week for endless labour, parting with 3s. 6d. of it for rent, as they were obliged to live somewhere within the ambit of work, the remaining 2s. 6d. or 3s. 6d. having to provide food and raiment to keep the poor human machine from stopping for ever. These are the tales borne in to me by the stern, matter-of-fact, although, I am pleased to say, sympathetic Government officials who administer the Old Age Pensions Act.

Let us take one other fact. You have read, I have no doubt many of you, Mr. Seebohm Rowntree's wonderful study of "Poverty" in town life. You know with what laborious and arduous care it was compiled; how he investigated the condition of every family in the city of York; how he discovered that the large proportion of the population lived on means which were inadequate to provide them with sufficient food to build up and sustain strength; how he found that the physical condition of something like 80 per cent. of the children in the working class districts was under the average standard; and how in the poorer districts more than half these poor little wretches presented a pathetic spectacle showing the hard conditions against which they were struggling—puny and feeble bodies, insufficiently clad, quite evidently insufficiently fed, bearing every sign of privation and neglect.

Much more could I give you to demonstrate that a large mass of the population in this the richest country in the world are living lives well within the area of poverty and bordering on the frontiers of destitution and despair. As I have already pointed out, this is a condition of things that is by no means confined to this country. On the contrary, the high prices of food, which are the direct result of taxes levied on the necessaries of life, make things much worse in Continental countries. A gentleman who had just returned from France assures me that the great railway strike, which for the time being threatened France with social and industrial disaster, was the outcome of revolt against the sudden and alarming rise which has taken place recently in the prices of food in that country. This was inevitable, owing to the failure of the French harvests and the heavy tax imposed on the import of foreign wheat and breadstuffs. The French papers have actually been discussing a project for fixing the price of food by Act of Parliament. Still, it is enough for us to know that our country, in spite of its enormous wealth, is not free from the grinding poverty and destitution which I have described. And there is this additional fact which we cannot overlook—ours is a hard climate for poverty. In the warm and bright climates of the South, less food, less clothing, less shelter are needed. There the sun is the luxury of the unemployed; one is less sorry for the tattered wretch who slumbers with empty pockets in the balmy shade, than for the careworn peasant who toils for a full, if frugal, meal under the scorching rays of the Southern sun; but fogs and damp and frost are cruel on rags and wretchednes. This is a torturing climate for destitution.

### The Contrast of Wealth.

Now, that is one side of the picture; let me give you another. We have recently had a great agitation in this country over the filling up of some land forms under the 1909 Budget. All the Press hooters have been sounding in the stillness of the dull season a note of indignation which was perfectly deafening. What has it been all about? I am not going to discuss the merits or demerits of my land taxes; it would not be relevant, and it would hardly be right at such a Conference as this; but it is rather germane to inquire into the nature of the grievance. A certain number of people in this country who are owners of property were asked to supply a few details as to the area, the locality, and the value of those properties, and as to the conditions under which they were let. Many of them have told me that it took them about ten minutes to fill up the form. A number of large landowners complain that, employing their agents and all their clerks and surveyors at full time, they cannot, even in two months, fill up the forms in respect of their property. Their estates are so large that it takes over 60 days to write out the barest outlines of their dimensions and locality. You have only to contrast that with the stories I have told you about the poverty of men and women just as meritorious as these others whose affluence is so burdensome in order to find some sort of explanation of these tremors of the earth which seem to menace the foundations of society. (Cheers.)

So much for real property; what about property as a whole, real and personal? I have had during the last two years to look into the death duties pretty closely, and I find that out of 420,000 adults that die in the course of a year five-sixths own no property which it is worth any one's while securing a Government certificate for—a few articles of cheap clothing and perhaps a little furniture, which would hardly pay the rent if it were sold by a broker's man. Out of £300,000,000 that passes annually at death about half belongs to something under 2,000 persons. Had the 350,000 who died in poverty led lives of indolence and thriftlessness and extravagance? And had the 2,000, who owned between them nearly £150,000,000, had they pursued a career of industry, toil, and frugality? Everybody knows that that is not the case. It is facts such as these that account for the murmurings in the hearts of Britain, which betoken the presence of some organic disease in her system. (Hear, hear.)

### The Alleged Thriftlessness of the Workers.

I saw it suggested by one able writer that most of the destitution that prevails was traceable to thriftlessness and waste amongst the wage-earning classes. I do not know whether the gentleman who wrote that article ever tried his hand at keeping a family and saving up on 21s. a week. Mr. Rowntree gives a case of a family where that was attempted; a hard-working, sober husband, with an exceptionally tidy and resourceful little wife; she had to maintain a family of three children. In addition to that she put by something for a rainy day, in the shape of a small weekly insurance premium, a deposit at the clothing club, and a weekly payment in a sick club. The sum she spent on food amounted to less, by 4s. 6d. a week, than was necessary in order to feed her husband, herself, and her children on workhouse fare; and even then she had nothing left for clothing, and whenever any new garments were needed for the family she had generally to trench upon the weekly allowance for food. I do not say that there is not a good deal of misery created owing to bad housekeeping, and that much could not be accomplished if more attention were paid to training women for this all-important task. I am sure it could; but we must take human nature as it is, and demand a standard which the average man and woman can conform to.

### Waste on Armaments.

But is this the only waste that ought to be looked into? I might indicate to you two or three directions in which social reformers could profitably inquire into the wasteful and extravagant expenditure of our country's resources which tend to depress the standard of living for the rest of the community. Take the money which is spent upon armaments, both in this and in other countries. The civilised countries of the world are spending nearly £500,000,000 a year upon the machinery of war. In addition to that, they are withdrawing from useful and productive labour some of the best brains, some of the most effective and skilled labour in their respective countries. Let us come to our own country. I wish to have no misconception as to what I mean here. As long as other countries spend large sums of money on the weapons of offence they are an undoubted menace to us and to our Empire. We must defend the integrity and independence of these islands and the greatness of our position in the world at all costs. Therefore, whatever is accomplished in the way of reducing armaments ought to be brought about by international understanding, which would leave us secure whilst depriving us as well as all other countries of the power to inflict injury on our neighbours. My concern now is simply to point out the gigantic waste which is involved in this expenditure on preparations for human slaughter. In this country our annual bill for armaments is something like £70,000,000; that is, it is costing us £8 for every household in the United Kingdom. Were this burden removed Great Britain could afford to pay every member of the wage-earning classes an additional 4s. a week, without interfering in the slightest degree with the profits of capital. (Cheers.)

### Waste in the Land.

I would point out another great source of waste, and that is the way in which the land of this country is administered. I do not believe it is producing half of what it is capable of yielding. One reason for that is that it is held under conditions which do not encourage development; its tenure, which is designed for a totally different purpose, that of securing the maximum of power to the landowner, is so precarious that capital, which

requires security, is not encouraged. The most profitable investment of capital is generally that which looks for its reward years ahead. That class of expenditure is discouraged by a system of annual tenancies, which makes it doubtful whether the man who puts in the labour and risks his capital will reap the full reward of his enterprise. Another source of waste in connection with land is the enormous area of the land of England which is practically given over to sport. In all, you have millions of acres exclusively devoted to game. Much of it, no doubt, fit for nothing else. A good deal of it is well adapted for agriculture and afforestation. In addition to these great preserves in some of the most fertile parts of this country, you will find hundreds of thousands of acres where the crops are injured and their value damaged by game preservation. When you come to the land around the towns, here the grievance is of a different character. You may have a greater waste in parsimony than in prodigality. That is the way the land around our towns is wasted; land which might be giving plenty of air and recreation and renewed health and vigour to the workman is running to waste, as the millions in our cities are crowded into unsightly homes, which would soon fill with gloom the brightest and stoutest heart. Amongst the many contrasts which a rich country like ours presents between the condition of rich and poor there is none more striking than the profligate extravagance with which land by the square mile is thrown away upon stags and pheasants and partridges, as compared with the miserly greed with which it is doled out for the habitations of men, women, and children. You measure the former by the square mile; the latter is given out by the yard, and even by the foot. The greatest asset of a country is a virile and contented population. This you will never get until the land in the neighbourhood of our great towns is measured out on a more generous scale for the homes of our people. They want, as a necessity of life, plenty of light, plenty of air, plenty of garden space, which provides the healthiest and the most productive form of recreation which any man can enjoy. I am not against sport; I only want to extend the area of its enjoyment. A small number of people like to take their sport in the form of destroying something; the vast majority prefer cultivation to destruction. Some like blood; others prefer bloom. The former is considered a more high-class taste; but so few of us can afford to belong to that exalted order—they must be content with such humble pleasures as flower gardens and vegetable patches and fruit bushes can afford them. In the old days, there might have been some excuse for this congestion of housing space; the means of locomotion were so inadequate that men had to crowd together within the smallest compass; but now, with electric trams and a general development of our transport system, there is no excuse for it. A pernicious system which had its excuse in the exigencies of industrial life is now perpetuated through pure greed. The people of this country ought not to allow avarice and selfish niggardliness any longer to stand between them and their highest interests. Every good farmer knows that if he is to produce the best class of cattle and of horses on his holding he must look after their feeding, their shelter, and, in the case of horses, their training. Why should men and women have less thought and attention given to them than cattle? Statesmanship is, after all, farming on a great scale. Mr. Rowntree points out in his great work that one result of our present system of wages and housing is that 50 per cent. of the recruits that come up for service in the Army are rejected as unfit because of their physical inferiority. You apply that throughout every walk of our national life, and you see what an enormous loss is entailed on the nation by its neglect to attend to questions which affect the physical and the mental vitality and efficiency of the race.

### The Waste of the Idle Rich.

Another source of waste is unemployment. A good deal of attention has been devoted recently to unemployment amongst the working classes, and I am glad of that. Next year we hope to produce a great scheme for insuring these classes against the suffering which follows from lack of work; but absolutely no thought has been given to unemployment amongst the upper classes. This is just as grave as the other, and is a prolific cause of unemployment amongst the workmen. A number of men and women are given the best training that money can afford, their physique is developed, their brains are strengthened and disciplined by the best education, and then, after they have spent the first 20 years—the first third—of their lives in preparing and equipping themselves for work, they devote themselves to a life of idleness. It is a scandalous and stupid waste of first-class material; and the worst of it is, the system requires that they should choose some of the best men whom wealth can buy to assist them in leading this life of indolence with a degree of luxurious ease. It is a common, but shallow, fallacy that, inasmuch as these rich find employment for and pay good wages to those who personally minister to their comfort, to that extent they are rendering a service to the community. Quite the reverse. They are withdrawing a large number of capable men and women from useful and productive work. I want to make it quite clear, so as to avoid all possibility of misrepresentation, that I am not referring in the least to the men who by their own brains have made the money which enables them to purchase occasional leisure. There is no more hard-worked class of men in the world than this. I refer exclusively to the idle rich. There is a larger number of people of this class in this country than probably in any other country in the world. You will find them in London clubs, or in the country walking about with guns on their shoulders and dogs at their heels; or upon golf courses; or tearing along country roads at perilous speeds; not seeking to recharge exhausted nerve-cells spent in useful labour, but as the serious occupation of their lives. If you want to realise what a serious charge they impose upon the community I will put it in this way. If you take these men, with their families and with their very large body of retainers, you will find that they account for something like two millions of the population of this country. It is exactly as if the great commercial and industrial cities of Manchester, Liverpool, and Glasgow were converted into great privileged communities in which no man was expected to engage in any productive or profitable enterprise, where the sole business of one set of citizens was to enjoy themselves and of the rest of the citizens to help them to do so; allowances running up to scores of thousands a year being made to some of the citizens, and running down the scale until the lowest of them received a remittance which was three times as large as that of the average wage in this country. Can you think of anything more wasteful, more burdensome to the community, more unintelligent than a system of that kind? And yet that fairly describes the system under which we live in this country, where a very numerous class of the population, without labour, still live lives of luxurious indulgence, and a great multitude of others live lives of arduous toil without earning sufficient food and raiment or repose. Believe me, there is too large a free list in this country, and it cannot afford it. (Cheers.)

### A Parallel from the Sudan.

I have recently had to pay some attention to the affairs of the Sudan, in connection with some projects which have been mooted for irrigation and development in that wonderful country. I will tell you what the problem is in that country—you may know it already. Here you have got a great, broad, rich river upon which both the Sudan and Egypt depend for their fertility; there is enough water in it to irrigate and fertilise both countries and every part of both countries; but if, for some reason or other, the water is wasted in the upper regions, the whole land suffers sterility and famine. There is a large area in the Upper Sudan where the water has been absorbed by one tract of country, which, by this process, has been converted into a morass, breeding nothing but pestilence. Properly and fairly husbanded, distributed, and used, there is enough to fertilise the most barren valley and to make the whole wilderness blossom like the rose. Even then there would be some who would do better than others—the land which may have fallen to their lot may have more bounteous qualities, or its cultivators may be better fitted to make effective use of what they have got. Some inequalities would remain; and rightly so. But whilst some would thus have a surplus, all would be blessed with abundance. That represents the problem of civilisation, not merely in this country, but in all lands. Some men get their fair share of wealth in a land and no more—sometimes the streams of wealth overflow to waste over some favoured regions, often producing a morass which poisons the social atmosphere; many have to depend on a little trickling runlet which quickly evaporates with every commercial or industrial drought; sometimes you have masses of men and women whom the flood at its height barely reaches, and you then witness parched specimens of humanity, withered, hardened in misery, living in a desert where even the well of tears has long ago run dry. (Hear, hear.)

### A National Overhauling.

What is to be done? Once more I agree with Mr. Chamberlain that, whatever is done, the remedy must be a bold one. Our efforts hitherto have been too timid, too nervous, achieving no

great aim. Before we succeed in remedying one evil, fresh ones crop up. We are hopelessly in arrear. The problem has to be considered on a great scale. The time has come for a thorough overhauling of our national and Imperial conditions. That time comes in every enterprise—commercial, national, and religious; and woe be to the generation that lacks the courage to undertake the task. I believe the masses of the people are ready for great things; nay, they are expecting them. Sometimes I have the pleasure of motoring through the Welsh mountains with men who know something of practical science, and I notice there is nothing that grieves them more than to witness a powerful mountain stream, rushing in wild fury down hills and precipices, tearing itself in its frenzied hurry to escape from its bleak surroundings, doing nothing, effecting nothing on its way, occasionally turning a half-rotten mill-wheel, which has long ceased to supply the needs of the valley, grinding no corn to feed the people dwelling on its banks, setting no machinery in motion to light up the gloom of their homes. That is a parable of the feeling that comes over all men who have devoted their energies to accomplishing something in the public life of this country, and especially to attempting something that will improve the condition of the people. It disheartens them to witness some great sweeping burst of popular enthusiasm, rushing along, irresistible, inspiring, majestic, and all spent on some trivial purpose or project, which, even if accomplished, would not advance humanity one furlong along the road that leads towards the dawn. My counsel to the people would be this—let them enlarge the purpose of their politics and, having done so, let them adhere to that purpose with unswerving resolve through all difficulties and discouragements until their redemption is accomplished.

## MECHANISM OF THE FINANCE ACT.

THE CIVILIAN, the accredited organ of the Civil Service, in the issue of October 1st, gave the following account of the machinery through which the Finance Act will be administered:—

If truth is stranger than fiction one cannot help wondering at the methods of the sensational Press. Perhaps the explanation is, that truth at its strangest may be stranger than fiction at its strangest, but that truth is not at its strangest often enough. Anyhow, it is clear that the sensational Press does not really rely on the proverb. For example, much greater prominence has been given to fiction about Land Values than to the truth about Land Values; but it is impossible to say how much of the fiction has been due to dulness, and how much to obliquity of vision. It seems more generous to saddle ignorance with the responsibility rather than disingenuousness, and in accordance with our principles, we adopt the more generous view. We propose, therefore, to throw light on a matter in which darkness prevails—the machinery by which Part I. of the Finance Act is being operated. The governing authority is the Board (or Commissioners) of Inland Revenue, and they act through their following departments:—The Secretaries' Office (of which the Land Values Department is a branch); the Chief Valuer's Department; the Solicitor's Department; the Department of the Controller of Stamps and Stores; the Department of the Chief Inspector of Taxes; the Estate Duty Office; the Department of the Chief Inspector of Taxes, and the Department of the Accountant and Controller-General. The local Land Valuation Officers are appointed by the Board through their Secretaries' Office, and their duties are limited to the distributing and collecting of Forms of Return. They have nothing to do with the valuation of the land. The valuation of the land is the special concern of the department of the Chief Valuer, whose head office is at Somerset House. The country has been mapped out into divisions, and each division into districts. Each division is in the immediate control of a Superintending Valuer, and each district of a District Valuer. It is the District Valuers who (subject to supervision) estimate the values required by the Act. The procedure in the case of Increment Value Duty is as follows: When an occasion arises for the payment of that duty on the increment value of land, certain documents and particulars relating to the event or transaction must be presented to the Commissioners. Such particulars are received by the Controller of Stamps, either at his chief office (Increment Value Duty Branch) at Somerset House, or at other appointed stamp offices under his control; and where none of these offices is near, the particulars may be lodged at any local stamp office or Money Order Office authorised to transact Inland Revenue business, whence they are forwarded to Somerset House for examination. If in order, the documents are impressed with the "Particulars Delivered" stamp and returned; and instruments so stamped are duly stamped as regards Increment Value Duty. The particulars are then referred to the Valuer for the district in which the property is situate, who determines the Original Site Value as at the 30th April, 1909 (if this has not already been done), and the Site Value on the occasion under review. An increment of one-tenth of the Original Site Value is allowed free of tax, and duty is charged on any increment above that. The duty is assessed at the Land Values Office, Somerset House, and is payable to the Commissioners through their Accountant and Controller-General. But apart altogether from the valuations immediately necessitated by the presentation of particulars for the purposes of Increment Value Duty, valuations are to be made of the whole of the land in the country, and it is for the purposes of this general valuation that Forms of Return are now being issued by the Land Valuation Officers. The Original Values so determined will form the basis of the assessment, not only of Increment Value Duty but of Undeveloped Land Duty as well. The latter is an annual tax, and will be assessed at the Land Values Office. On each occasion upon which Reversion Duty becomes payable, accounts have to be sent to the Land Values Office. The papers are then referred to the valuers, who determine the two values from which the benefit is ascertained. Duty is then assessed on that benefit, at the Land Values Office. Mineral Rights Duty is upon a somewhat different footing. The values as ascertained by the valuers are not the basis of the charge, and the Forms of Return are served by the Surveyors of Taxes. The Surveyors submit to the Commissioners assessments based on the annual rental value of the minerals as shown in the returns. These assessments are revised at the Land Values Office and signed like all the other assessments by the Commissioners. It may be added that all the officials employed in the administration of Part I. of the Act have made the declaration of secrecy.

## A NEW PROPOSAL FOR LOCAL TAXATION.

### MORE INCOME AND HOUSE TAXES.

The autumn general meeting of the Association of Municipal Corporations was held on October 7th at the Hotel Métropole. Mr. A. H. Scott, M.P., presided, and there was a large attendance.

The Chairman read a speech which the President, Mr. Harmood-Banner, M.P., who was unable to be present, had prepared, and in which he said that the question of finance had again engaged much of the time of the Association, and it would continue to do so until the Government were prepared to meet the reasonable requirements of municipalities in regard both to the conditions imposed on them and the contributions made by the Imperial Exchequer towards the expenses incurred by the local authorities in the performance of services which were admittedly national in character. The question of how the proceeds of the Land Value Duties were to be allocated was still engaging the attention of a sub-committee. Owing to the reduction in the whiskey money the Government had agreed that half the proceeds of the Land Value Duties should be applied in the present year to meet the deficiency. It was not, however, proposed by the Government to hand over the half which was retained last year. The Government, too, were now claiming that part at least of the money required for extension of the Old Age Pension Scheme, in consequence of the disappearance next year of the pauper disqualification, should be paid by the taxpayers. Clearly, however, this was not a local matter, and the whole of the cost of extending the scheme should be met from Imperial funds. (Cheers.)

### LOCAL AND IMPERIAL FINANCE.

Mr. H. Brevitt (Town Clerk of Wolverhampton) proposed a resolution providing that in view of statements made by the Chancellor of the Exchequer in June last it should be an instruction to the Law Committee to prepare for the consideration and approval of the Council and of the Association a scheme for submission to his Majesty's Government containing among other things definite proposals for the broadening of the basis of taxation for local purposes and for the solution of the problems in relation to local and Imperial finance. He said that as regarded Imperial taxation every contributor paid according to his ability, but in respect of local taxation contributions were made not according to ability, but according to the rateable value of the property occupied. Personal property was not dealt with for local taxation purposes, and the whole of the local taxation, therefore, was borne by the occupiers of property. The annual value of houses in Great Britain which were charged to inhabited

house duty was £103,000,000, and as the annual value of houses of less rental value than £20 amounted to £55,000,000, there was here a little reservoir on which they might draw. The Chancellor of the Exchequer had pointed out that there was in foreign countries a local income tax, a certain percentage added for local purposes to the tax imposed in the first instance for national purposes. The total income under review in a recent year was £662,000,000, of which only £477,000,000 was taxed, so that £185,000,000 was untaxed. It was a question whether the exemptions did not go too far and whether a readjustment of them would not yield something without injury to anyone. The foremost objections to the present system were the inadequacy of the grants and the uncertainty of yield of the sources on which local authorities had to draw.

The Town Clerk of Liverpool seconded.

The Town Clerk of Blackburn moved an amendment merely instructing the Council to consider whether the Association should accept the invitation of the Chancellor of the Exchequer to make proposals with regard to the matters mentioned in the resolution. The Royal Commission on Local Taxation, he said, had supplied the Chancellor of the Exchequer with the means of solving the problem if he cared to avail himself of it. (Cheers.) Were they likely to arrive at a solution of the problem if they undertook it in less than five years? (Cheers.)

The Town Clerk of Salford seconded.

The amendment was adopted by 71 votes against 32.

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## TOWN PLANNING CONFERENCE.

An International Town Planning Conference was held in the Royal Institute of British Architects, London, October 10th–14th. During the Conference several papers were read which indicated that, after all, the Housing and Town Planning question had some connection with the Land question. At the same time there were several prominent members of the Conference who did their utmost to keep the Land question entirely out of it. We hope to get fuller reports of the papers in due course. Meantime we give from the TIMES a brief report of one paper, contributed by Mr. C. H. B. Quennell, F.R.I.B.A., on "Town Planning and Land Tenure."

He said the 19th century towns and suburbs might be said to have been laid out without any road sense, and were a mere congeries of houses, swarming like bees in a cluster, at the side of the railway. Admirable as the Town Planning Act was, it did not contain within its sections any powers to alter the causes that in the past had had the effect of producing the old, bad, commonplace suburbs. Briefly, it might be stated that the Town Planning Act offered two ways by which town planning schemes could be carried through. The one where local authorities bought land and developed it themselves; the other where, after consultation with landowners and other interested parties, a town plan was prepared which was left to private enterprise to be carried out. Of the two alternatives it was safe to assume that the latter would be the one generally adopted, as being more in sympathy with English traditions. Suburban development, then, would proceed on much the same lines as before, excepting only that each detail would form part of an ordered scheme, bearing its proper relation to the whole. But the provision of the necessary capital and the details of land tenure remained unchanged under the Act. Now it was just these same very utilitarian details that had shipwrecked many a good scheme in the past, and he proposed to recapitulate them for the benefit of those who might not be familiar with them. Much depended on the spirit in which the interested parties—landowners and others—were prepared to lend their support to the local authorities. If a sufficient measure was forthcoming, well and good; if not then the latter developments of town planning might rest with the local authorities in buying land and developing it themselves. It should be remembered that these local authorities had had, under the recent Finance Act, a very powerful weapon added to their armoury in land valuation, and the price fixed for the time being would form the basis of the bargain by which it might be acquired for improvement schemes. The first of the causes that had had the effect of producing the bad old towns and suburbs was the methods which had hitherto been used by landowners in the development of their estates and the general disregard of all the amenities. The fairly general practice had been to lay out each separate building estate as a thing apart, and with little relation, if any, to its surroundings, and within the confines of its boundaries to crowd in as many regulation rectangular building plots of the *minimum* width and depth as could be planned to abut on its roads. In so doing, trees, levels, old hedges or landmarks were utterly disregarded. It had become the fashion to use the speculating builder as the whipping-boy for the landowner, whereas, as a matter of fact, the damage had nearly been completed by the landowner before the builder turned up to complete the horror of the scene with his stock-pattern villa. The builder, when he did turn up, took up land on a building agreement at a ground-rent of so much per foot frontage; he would be charged only a peppercorn, or nominal rent, during the shortest time that it was estimated he could build his houses. In the generality of cases such persons had little, if any, of the requisite knowledge to decide whether the houses were good or bad from the architectural point of view. In short, the amenities were not considered. The peppercorn arrangement is quite a fair and good one for the builder assuming that he sold his houses readily, but it bore very hardly on him when the reverse was the case, and in what should be a joint venture the landowner had much the better of the bargain. Under what was known as the private deed system it was necessary, when purchasing land, to prove the vendor's title. To do this there was the necessity of going back 40 years, and ascertaining that the estate was not encumbered in any way. The abstract of title had to be verified, all probates of wills must be looked into, and altogether the legal side of land tenure must amount to a considerable first charge on any estate. In the case of railways, the companies' official advisers had generally estimated the cost of the preliminary negotiations and transfer of land to cost about 10 per cent. of the value of the land so acquired. Unless, then, town-planning schemes were to meet with a larger measure of support from landowners than the railways had, it might cost £1,000 to obtain £10,000 worth of land. The last stage of the transaction would probably be the provision by the purchaser of the necessary capital for the purchase. If a mortgage were raised the title must again be proved before the mortgagee could be assured that he had a proper security, with additional costs and charges for so doing, which must again be incurred if it was at any time desired to clear the property. Out of these conditions, and the abuse of them, had evolved those dreary tracts that surrounded our towns: the grey, serried ranks of villas wherein a large proportion of them passed their existence. They stood as gloomy sentinels, drab, dull, and miserable, of the utter lack of regard for the amenities that characterised the nineteenth century.

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## THE DEVELOPMENT AND EXPANSION OF OUR TOWNS.

(Being extracts from a Paper read at the recent Town Planning Conference, by M. A. AUGUSTIN REY, Architect, Paris.)

At the present moment, under the evolution of conditions and circumstances which may almost be regarded as organic, our towns must necessarily develop and expand for some time to come.

It is worth while separating and emphasising the fundamental interest the people have in tracing out in advance and with method the plan of the future enlargement of their cities. On the one hand this interest concentrates itself almost entirely in the increase of the direct expenditure necessary for the health and well-being of the whole of the inhabitants; and, on the other, in the reduction of such expenditure as profits only an insignificant minority.

The conditions of existence of our modern town communities is based upon a value, for the most part fictitious or artificial, given to its site.

It is profoundly unreasonable to desire to perpetuate a conception of private property which allows the value of the ground upon which a town has been built, upon which it must spread, to increase indefinitely and without check or hindrance. Can not everybody see that this soil, to which this fictitious value is given, is the necessary economic basis of modern human life.

Is there any valid excuse for this economic phenomenon, which consists in enriching a very small number, to the direct detriment of the general public interest, which is public health, by speculations in urban land? Such speculations are in effect responsible for the impossibility, without colossal expenditure, of making healthy and salubrious the older quarters of our older towns.

Should there be any hesitation to take sides in this municipal struggle in which the two opposing armies are already engaged, those who wish to keep the price of land as low as possible, and

those who wish to make it such as will encourage the speculations of which it is the object ?

For any civilisation which ranks the public health higher than the fortunes of the few, no hesitation is possible. The solution, then, is to restrict speculation in the land [and land values] of our towns.

### REMARKABLE MEETING AT THE NATIONAL LIBERAL CLUB.

#### DISCUSSION ON LAND VALUES.

A very interesting discussion followed the dinner held on October 17th to inaugurate the winter session of the Political and Economic Circle at the National Liberal Club. Mr. Emile Hatzfeld read a paper on "The Land Question and the Budget." He said that the Budget was the beginning of great things. It took a small proportion of the unearned increment of increased values of land. It would take more as time went on, until it took the whole of the value created by the presence of the community. Land would then be let to the highest bidder, even as it was at the present, and he did not think there would be any necessity for the organisation of labour. If by that time the income from land was insufficient to meet the expenditure of the State, there will still be left the resource of taxation. He prophesied that the complete valuation of the land of the United Kingdom would show its capital value to be not far short of five billions. Probably twenty-five years ago the same value did not exceed four billions. Had the increment value been taken from that time it would have been more than sufficient to pay off the National Debt.

Mr. Harold Cox followed Mr. Hatzfeld, and repeated all or nearly all his old arguments with which we are so familiar. There was nothing remarkable in this, but there was something most remarkable and sensational in the reception his arguments got. This highly respectable audience, full of good feeling towards the man, were painfully intolerant of his arguments. They were rude, impatient and noisy in their interruptions and expressions of dissent, although they quickly repented of their breach of the rules which govern a discussion. They simply could not bear the arguments which Mr. Cox used with considerable acceptance in the same place two years ago.

On the other hand, when Mr. Hatzfeld and Mr. Berens in reply used full Single Tax arguments, when they denounced landlordism in the freest manner, this audience cheered vociferously. We have seldom seen a meeting in which there were so many people eager to demolish an argument repugnant to them. Measured by the feeling of this meeting, our cause has made remarkable progress.

### "TIMES" ON MR. LLOYD GEORGE'S SPEECH.

Mr. Lloyd George yesterday delivered a remarkable speech at a meeting of the Liberal Christian League in the City Temple. That is a non-political body, and the meeting received the benison of Mr. Balfour. Destitution, or social waste, was the theme of the Chancellor of the Exchequer, and he realized his expressed intention to present the problem in a way which, while it may excite criticism and controversy, at least offends no party prejudice and aims at no party advantage. The speech is marked by sincerity, by a moderation of tone which Mr. Lloyd George too rarely displays, and by a more philosophic handling of grave social questions than we can remember him to have previously achieved. . . . . Mr. Lloyd George has made a good beginning. But he must go on, and recognize that it takes a great many very different sorts of people to make a country, and especially to make a country like ours, with manifold activities reaching to the ends of the earth.—TIMES, October 18th.

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TAXPAYERS deliberately lowered their standard of living, and refused to stock or cultivate their farms to the best advantage, having found by experience that the increased taxation following upon any evidence of improvement was often more than sufficient to deprive them of the fruits of increased industry and enterprise. The *taille* was, in this way, a distinct check to the creation of wealth and to the increase of comfort. The Constituent Assembly pronounced it responsible for "a negligence, a deprivation, and an insalubrity in the majority of rural dwellings, most injurious to the comfort and even to the preservation of the tillers of the soil." Henry Higgs, M.A., of the British Treasury, on the French Revolution in Vol. VIII. of the Cambridge Modern History.

## NEWS OF THE MOVEMENT.

### THE MANCHESTER CONFERENCE.

The Conference of advocates of the Taxation of Land Values held at Manchester, 30th September to 2nd October, constitutes a memorable event in the history of the movement in Great Britain. The proceedings were carried out faithfully to the programme which we published in last month's issue, and there was no hitch of any kind. Much of the credit for the smooth working of the arrangements is due to the able and devoted secretary of the Manchester League, Mr. Arthur Weller, to Mr. Zimmerman, to Dr. McDougall and to other Manchester co-workers. Mr. Skirrow gave valuable assistance to Mr. Weller in the final arrangements.

Representative Single Taxers and advocates of the Taxation of Land Values were present from all parts of the country—from Inverness in the North, from London in the South, from Wales and from Ireland. It is the first Conference of the kind, extending to more than one session, ever held in the whole course of the agitation for Land Reform and the Taxation of Land Values in Great Britain.

To all concerned it was an inspiring demonstration of political power and influence, indicating quite plainly the forces and agencies—both old and new—at work in many different ways and parts in promoting the ideas and proposals of the Taxation of Land Values. Many well known and active workers from distant parts were present, but as was expected and hoped for, the great body of those present were from Lancashire and Yorkshire. Everyone attended in a fine spirit—to listen to the Lord Advocate in his masterly exposition of "Form IV." and his clear, firm statement of the Taxation of Land Values ; to consider at the business meeting the question of ways and means ; to listen to advice from others ; and to contribute their own view as to what could or should be done to advance the cause. The discussion arising out of Mr. Verinder's paper, "The relationship of Land Values Taxation to Free Trade, Housing and Unemployment," was a series of ringing speeches from men who had come to the conclusion that there can be no Free Trade, no superior housing, and no relief from unemployment, until landlordism is out of the way and until industry is relieved from the burden of taxation. The note struck, all through the discussion, was one of challenge to the politicians to press on with the demands made in the resolution carried, and to delay at their peril.

The Henry George Commemoration Dinner, held at the Grand Hotel, on the Saturday evening, was the largest in point of numbers yet held in this country. It was unique in respect of the number of representative followers of Henry George present. Mr. and Mrs. Joseph Fels were the guests of the evening, though unfortunately and to the regret of all present, Mrs. Fels was unable to be present through indisposition.

Sunday morning and evening were devoted to a discussion on the moral aspect of the movement for the Taxation of Land Values, and in the afternoon a great public open air meeting was held in the Alexandra Park under the auspices of the Manchester League.

### THE LORD ADVOCATE OPENS THE CONFERENCE.

The Lord Advocate, the Rt. Hon. Alex Ure, K.C., M.P., opened a discussion on land valuation and the Finance Act at a meeting (open to the public) in the Town Hall, Manchester, on Friday evening, September 30th. The large hall was quite full and Mr. Ure was accorded an enthusiastic reception.

Mr. L. W. Zimmerman, President of the Manchester League, presided, and among those present were :—Josiah C. Wedgwood, M.P., Mrs. Wedgwood, P. W. Raffan, M.P., Gordon Harvey, M.P., Geo. Toulmin, M.P., Geo. Harwood, M.P., Arthur Haworth, M.P., H. Elverston, M.P., Joseph Fels, Dr. Percy McDougall (Hon. Treasurer of the Manchester League), Mrs. McDougall, Ed. McHugh, W. R. Lester, Professor Findlay, Wm. D. Hamilton, John Orr, R. C. Orr, Miss Orr, C. H. Smithson, Mrs. Smithson, Fredk. Verinder, C. W. Sorensen, J. W. S. Callie, James Busby, Beddoe Rees, Wm. Reid, Richard Brown, C. E. Shroeder, A. W. Metcalfe, S. Dugdale, Mrs. Dugdale, D. Catterall, John Archer, R. McGhee, Harry de Pass, J. H. Thewlis, A. H. Weller (Secretary of the Manchester League), Mrs. Weller, F. S. Oppenheim, Wm. Noble, Rupert East, Mrs. Edwin Pease, J. McKenzie, M. McKenzie, R. L. Outhwaite, D. McLardy, J. C. Durant, F. K. Sykes, Joseph Davison, Herbert Taylor, A. W. Madsen, and John Paul.

Mr. Zimmerman spoke of the increased acceptance during the last few years of the principle of the Taxation of Land Values. The people now realised, he said, that a good or bad land system bore the same relation to national well-being that a good or bad sanitary system bore to the national health. Eight centuries ago this country was in a state of ferment concerning valuation, and Freeman said concerning that agitation: "This kind of inquiry, never liked at any time, was specially grievous then, and led to disturbances in which not a few lives were lost." Fortunately there had been no lives lost in the making of the new "Domesday Book," but a good many people seemed to have lost their heads, and he might say this of Mr. Lloyd George—(cheers)—that he was not as incorrigible as William the Conqueror. (Laughter.)

Mr. Ure said he had thought of demonstrating how reasonable and how necessary the filling up of Form IV. was unless the land clauses of the Finance Act were to become wholly farcical. But the storm had ceased and the necessity had passed away. The fury and the frenzy which had been raised over Form IV. had died of inanition in spite of the rather feeble attempt to fan the flickering flame made by Mr. Balfour in a foolish telegram to Mr. Pretyman in which he spoke of "the impenetrable mystery of valuation," and referred to the movement for levying taxes upon values created by the community as likely to fall to pieces of its own weight amid universal derision—rather cold comfort to the most active and energetic members of his own party who won their seats because they pledged themselves to the principle of the Taxation of Land Values. (Cheers.)

As was quite natural, the note of quietude and good sense first came from Scotland. Forty-eight hours ago the Scottish Estate Agents' Association a very competent body of men, held a meeting at Edinburgh. According to the newspaper report, these wise men settled down quietly to the examination of Form IV. They came to the conclusion that they would afford every assistance to the members of their Association, and others in filling up the first part of the form. He was certain they would not be overburdened with work in rendering that aid —(laughter)—but at any rate, they had preferred it. When they came to the second part of the Form they thought it better on the whole to pause a little, to form themselves into a small committee and to invite the Surveyors' Association, the Scottish Land and Property Defence Federation, and the Land Union to do the same. The idea was that these committees should join together and endeavour to understand the second part of the Form and then communicate their collective wisdom to all their members. The final part of the resolution commanded even greater approval than he had given to the first. "The meeting," the report read, "agreed to the proposal that these small committees should be formed and should unite together on the distinct understanding that the Joint Committee would undertake no political propagandist work of any kind whatever." "What wise men my countrymen are!" said Mr. Ure. "Let every man stick to his job. They understand the method of valuation, and if they live long enough they will understand the principle which lies at the root of inviting contributions to the needs of the State from those who are in possession of wealth which the community has created." (Cheers.) He could imagine no better and no swifter method of drowning the Tory party than to induce it to join in a crusade against the Taxation of Land Values. As was the piteous and heartrending cry of the rich to the health and safety of the Budget, so were the petulant murmurs of the landowners to the health and prosperity of a Liberal Government. (Cheers.) But he did not invite the Tory party to continue this foolish agitation, though if he looked at it merely as a party man he would be much tempted to do so. He had more regard for his countrymen as a whole than to wish that they should look so silly and so foolish in the eyes of the civilised world. (Cheers.)

I know there are some people (Mr. Ure continued) who profess to say that you may secure a contribution out of the wealth created by the community for the benefit of the community without finding out what that wealth is. These dialectic subtleties are too great for me. (Laughter.) Mr. Balfour at Birmingham expressed his entire approval of the principle of securing for the community a portion of the values created by the community, but he says that valuation is "an impenetrable mystery" all the same. (Laughter.) I want to know if there is any means by which you can either tax or rate upon the value of land without first finding out what the value of the land is. (Cheers.) It is a singular fact that the guide which professes to tell the landowners of this country how to escape their just obligations is a book issued by an association whose object is incessant and determined agitation for repeal of all the land taxes in the Budget. (Cheers.) We who are only ordinary mortals do not understand how we can levy taxes upon the value of the land until we have found out what the value of the land is. And our case is this. All the land in this country is held of the Crown. The State has determined that for State purposes the value of the national territory must be ascertained and recorded in a book, and I assert without fear of contradiction that the State is well entitled to demand of every man who owns land that he shall offer such information as it is in his power to give in order that the State may know the value of the national territory.

The land reformers who sit around me care nothing for taxes; their object is to relieve the work of man's hand from all taxation. (Cheers.) They say, and I think they are perfectly correct, that if you tax the value of land alone, you are inducing a man to make the best possible use of his land, but if you say you are going to tax his buildings and improvements then you are discouraging him from putting the land to the best use. (Cheers.) That is the long and the short of the land taxation movement. (Cheers.) You will say that these are troublesome questions in the second part of the Form. To some people they are and to others they are not. If my advice were valued, I would say to landowners: "Answer these questions if you think that, either with or without the assistance of your man of business, you are able to answer them." I know a number of landowners who have a perfect mania for valuation, who do not believe that any human being can value their property except themselves. They will welcome the opportunity of putting down the value of their improvements and the value of their land without improvements. We do it all in Scotland; we give every man a chance of saying what the value of his property is. But I know other men who could not even hazard an opinion as to the value of their property. I would say to them, "Don't worry yourself." It will depend largely on the intelligence and capacity of the men on the one hand, and the character and position of their properties on the other. Every man must judge for himself whether he would like to answer these questions or whether he would prefer to remain silent. But whether he answers the questions or remains silent he will receive from the Government valuers a provisional valuation of his property. (Cheers.) The Government will pay for that valuation, and quite rightly so. When we want to find out the value of our own territory we ought to pay for the operation, and we are going to do so. (Laughter and cheers.)

If there be complexities in the form—and I do not deny that there are—they are due to the infinite variety of ways by which the law in this country permits people to deal with their property. They are due to the state of the law of your country, and to the natural operation of economic forces acting in conjunction with the law. The Government are not responsible for those complexities. (Cheers.) I venture to say that if we had not asked for all that information there would have been the wildest outcry from landowners. They would have said that they were not being treated fairly in not being allowed to give the whole of the information necessary to arrive at a just estimate of the value of their property, that the Government were keeping the valuers in the dark, and that the valuers could not reach the true value until all these facts were disclosed. (Cheers.) The opponents of the land taxes having been heavily beaten on the question of principle, having surrendered on the principle, are now seeking to burke this most just form of taxation by saying that the whole thing is impossible.

To hear these people speak, continued Mr. Ure, you would suppose that under the system at present in vogue, by which we tax men the more heavily according as they make the better use of their land, all was plain sailing. You would fancy that we had rentals to guide us in every case where we rate and tax on the annual value of the land. There could not be a greater mistake. We have actual rentals to guide us practically only in the case of working-men's dwellings, middle-class dwellings, and shops and offices. With regard to many old business premises, mills, factories, workshops, and the like, and with regard to nearly all the houses of the better classes (so-called) you have no actual rental to guide you. You have merely to guess at the annual value. You have owners who receive no rent, occupiers who pay no rent; yet I will warrant that not one of them escapes rating upon annual value. The assessor in every one of these cases is performing the impossible, is ascertaining the unascertainable, is penetrating the impenetrable. (Laughter.) Greater difficulties than these confront them every day. They have found out

the value of Christian institutions which pay no rent, of cemeteries full of tenants who pay no rent, of lunatic asylums, of workhouses, of hydropathics which nobody pays rent for, of streams of water, of wire, of masses of masonry, of flying buttresses, columns and piers. The annual value of all these is recorded in the rate-book every year in Scotland. The impossible is performed by our ordinary assessors, doing ordinary work for ordinary remuneration every year you live. Positively, when you come to think of it, your present system under which you rate and tax on the combined value of land and buildings discloses far greater anomalies and reveals infinitely greater mysteries than if you were to adopt the sound, rational, and sane system of taking land alone as your sole basis for both rating and taxing. (Cheers.)

Mr. J. Wedgwood, M.P., moved the following resolution—

That this Conference of advocates of the Taxation of Land Values desires to express its gratitude to the Government for the 1909-10 Budget, conveying as it does an inspiring message of hope and encouragement to the progressive forces at home and abroad; it especially recognises and appreciates the principle of the separate valuation of land; it earnestly urges the Government to continue this policy, by making land values available for public needs, and freeing industry from the grip of land monopoly; it hails the Budget as the dawn of a new era for our country, and urges that the valuation of the land be completed with all possible speed and be made accessible to the public; that a Budget tax on the land values so ascertained be levied to provide a fund towards the cost of such public services as education, poor relief, main roads, police, and asylums, and in substitution of the remaining duties on the food and comforts of the people, and further expresses the hope that at the earliest possible moment the local rating authorities throughout the country be empowered to raise their local revenues on the Land Values basis, with a view to relieving houses, factories, machinery, farm buildings, and other improvements from the present grievous and ever-growing burden of rates.

The resolution was seconded by P. W. Raffan, M.P., and supported by R. McGhee, R. L. Outhwaite, and W. D. Hamilton. The resolution was carried unanimously.

## THE BUSINESS MEETING.

A private meeting of the members of the Conference was held at the Grand Hotel, on Saturday morning, 1st October, at 10 o'clock. Mr. Chas. H. Smithson, of the United Committee, presided over a good attendance. Mr. Smithson, in his opening remarks, welcomed all present in the name of the United Committee. He outlined briefly the recent growth of the movement, the work of the Committee and the prospects of the immediate future.

The question of convening an International Conference next year or in 1912 was considered. It was agreed that the matter be left in the hands of the United Committee for further consideration. The balance of opinion was in favour of London as the place of meeting. The largest share of the time was devoted to a consideration of propaganda work in the rural districts. This was also left in the hands of the United Committee. A finance sub-committee was appointed to consider how best to raise the necessary funds to maintain the agitation.

## FREE TRADE, HOUSING AND UNEMPLOYMENT.

A meeting of the members of the Conference (open to the public) was held in the Memorial Hall on Saturday afternoon, 1st October, at 3 o'clock, the subject for discussion being "The relationship of Land Values Taxation to Free Trade, Housing and Unemployment." Mr. L. W. Zimmerman presided over a good attendance.

Mr. Zimmerman said that Tariff "Reform" was a mockery of social reform and was being repudiated more and more with every day's experience of life. Germany and America and Canada, which had been held up before us as examples of the great advantages of Protection, were now in a state of revolt against the system by which they were environed. Tariff "Reform" was a mass of mutually destructive contrasts and unintelligible paradoxes, a system under which commodities were to become cheap by being made dear—(laughter)—to become plentiful by being made scarce. There was only one way of increasing national wealth, and that was by going to the source of all wealth—by going to the land.

Mr. Frederick Verinder, who opened the discussion, said that there were skilled builders grinding barrel-organs to-day in the slums of our towns when under a decent state of society they would be engaged in pulling down and rebuilding those slums. There would be no difficulty in getting houses built if we did not deliberately make arrangements for hindering them from being built. All the schemes brought out by housing councils would not get houses built if the bricklayer was kept from the clay and the land upon which houses should be built was held up. They had seen many attempts for many years past to get houses built regardless of the economics of the housing problem. Under Acts for which Liberals and Socialists had extraordinary fondness, though they were Tory Acts, attempts had been made to solve the problem by leaving the land question practically out of account. Mr. Verinder described the different values put upon land under different circumstances, and said: "What we want to do to solve the housing problem and incidentally to solve the greater part of the unemployed problem is to get rid of these different values and have only one value.

Mr. Callie, of Liverpool, moved the following resolution:—

That this Conference of advocates of the Taxation of Land Values hereby declares its unfaltering adherence to the principle of Free Trade, meaning thereby the complete freedom of trade from all taxes and restrictions, whether imposed for protective or for revenue purposes; is of opinion that the true principle of Free Trade must be carried out to its fullest extent, both as affects agriculture and manufactures, by the removal of all existing obstacles to the unrestricted employment of industry and capital; and further declares that the only just and expedient method of effecting this policy is by the exemption of all improvements and all the processes of industry from rates and taxes, and the substitution for them of the direct taxation of the value of all land, a value which is due entirely to the presence, growth, industry, and expenditure of the community.

Mr. Callie said that when land was fairly valued and taxed the labourer would be able to get access to the land at a proper rent, and would be able to get a decent living for himself.

Professor Findlay, of the Manchester University, spoke of the change which had occurred in the outlook of the people towards political matters. New and higher ideas were coming out of this movement for Land Taxation in reference to the ownership of land.

## THE COMMEMORATION DINNER.

The Henry George Commemoration dinner was held on Saturday evening at the Grand Hotel, Mr. and Mrs. Fels being the guests of the evening. Dr. Percy McDougall presided over a good attendance. Mrs. Fels sent a telegram regretting her inability to be present and wishing success to the teaching of Henry George. Messages were also read from Philip Ashworth, Blackpool; Ben Davies, Cheshire; Mrs. Findlay, Manchester; G. W. Knowles, Withington; T. Lowth, Ardwick Green; Robert McDougall, Buxton; Alex. Porter, J.P., Prestwich; Prof. F. E. Weiss, Withington; G. B. Waddell, Glasgow; F. Westcott, Ashton-under-Lyne.

Dr. McDougall, in proposing the toast to the guests of the evening, spoke of the great work of Henry George and how much their guests were doing in service and by financial support both at home and abroad to advance the rapidly growing movement for the Taxation of Land Values. Mr. Fels replied in suitable terms. He paid a glowing tribute to the beneficent influence of Mrs. Fels over himself and his actions. He argued that the advocates for the Taxation of Land Values were the real free traders and that there could be no enduring peace in society until landlordism was overthrown. Mr. Paul gave the toast "Our movement at home and abroad." Many other speeches were delivered during the evening, and among the speakers were: Chas. H. Smithson, P. W. Raffan, M.P., J. C. Durant, H. de Pass, F. McHugh, W. D. Hamilton, R. McGhee, and Wm. Norman.

In conclusion the "Land Song" was sung with more than usual enthusiasm.

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### THE MORAL ASPECT.

The Conference was continued on Sunday morning at the Grand Hotel. Mr. Wm. D. Hamilton, in the absence of Mr. Lewis H. Berens, occupied the chair, and Mr. Paul opened a discussion on "The Moral aspect of the Movement for the Taxation of Land Values." This proved to be not the least interesting part of the programme, and the speakers were numerous. At one o'clock the meeting was adjourned until the evening, when the proceedings lasted from 7 to 10 o'clock.

### OPEN-AIR DEMONSTRATION.

On Sunday afternoon Mr. Francis Neilson, M.P., was the chief speaker at a great Demonstration in Alexandra Park. Mr. John Bagot presided over a huge gathering. Mr. Neilson gave an eloquent and moving address on the material and moral aspect of the reform, instancing the folly of rating improvements, which retarded employment in all trades, and then appealed successfully to his audience on behalf of the rights of the children for room to grow, to play and to work. Mr. R. L. Outhwaite moved the following resolution :—

> That this public meeting, believing that dull trade, unemployment, and low wages are directly caused by land monopoly ; that the Taxation of Land Values will cheapen land, open opportunities to trade and employment, and raise wages : hails the Budget of 1909–10, with its provisions for separately valuing the land, as the central first step to real land reform ; and urges the Government to give effect to this policy with all possible speed.

Mr. De Pass, a recent recruit to the cause, seconded the resolution in an able speech, and was followed by Mr. Joseph Fels, who in a humorous but none the less effective manner, supported the proposition. The resolution was carried unanimously and with acclamation.

## MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, Manchester, writes that in addition to meetings already noticed in LAND VALUES, the following have been held :—

Oct. 5.—Didsbury Junr. Liberal Association : D. A. Munro, "Values in relation to Land."
„ 12.—Marple Bridge League of Young Liberals : J. Bagot.
„ 19.—Brierfield League of Young Liberals : J. Bagot.
„ 20.—Crossley's Works, Openshaw, Dinner hour meeting : J. Bagot and A. H. Weller.
„ 24.—Bredbury League of Young Liberals : J. Bagot.
„ 25.—Hadfield League of Young Liberals : Dr. P. McDougall.
„ 28.—North Manchester Liberal Association : A. H. Weller.

Up to the time of going to press the following meetings have been arranged :—

Nov. 3.—Economic Class Meeting in Manchester League's Office, 7.30 p.m. : Address by C. H. Smithson.
„ 6.—North Salford, I.L.P., Pankhurst Hall, 7. p.m. Debate between D. Catterall and E. Garner.
„ 7.—Moorside L.Y.L., Swinton Liberal Club, 8 p.m. : A. H. Weller.
„ 9.—Castleton Moor L.Y.L. : D. Catterall, "Liberty or Coercion, Which ? "
„ 10.—Economic Class meeting in Manchester League's Office at 7.30 p.m.
„ 12.—Lancashire and Cheshire Federation of L.Y.L., Manchester : J. Bagot.
„ 13.—Seedley Socialist Society, Seedley. 7.30 p.m. Debate between D. Catterall and R. C. Wallhead.
„ 15.—Denton Liberal Club (for 1895 Club) : D. P. McDougall.
„ 16.—Unsworth L.Y.L. : Dr. P. McDougall.
„ 17.—Economic Class Meeting in Manchester League's Office at 7.30 p.m.
„ 22.—Colne Valley L.Y.L., Greenfield : J. Bagot.
„ 23.—Castleton Moor L.Y.L. : A. H. Weller, "How to abolish Rates and Taxes."
„ 24.—Economic Class Meeting in Manchester League's Office at 7.30 p.m.
„ 28.—Prestwich L.Y.L. : J. Bagot.

## MIDLANDS.

Since the last report of the Midlands League, outdoor meetings have been held as follows :—August 10th, 24th, 30th and September 8th, at Bearwood, Brades Village and Kings Heath, addressed by Messrs. T. R. Stokes, Walter Priestman, Bernard Grigg, J. C. Willis, or Chapman Wright. Indoor meetings September 13th, T. R. Stokes at Oldbury, September 29th, G. H. Salmon at Redditch, and Chapman Wright, September 15th at Cakemore, September 23rd at Wollescote, September 26th at Selly Park, September 29th at Bromsgrove, October 11th at Halesowen, October 13th at Selly Oak, October 14th Digbeth, October 15th Warley Woods, October 19th Harborne. On October 3rd and 4th, Mr. Wright had a two-night debate at West Bromwich with Mr. H. Brockhouse who advocated the cause of Socialism as against the League reform. The Chairmen were Lord Lewisham, M.P., and Ald. Blades, J.P. The Library Hall was well-filled on both nights and the audiences followed the discussion with the closest attention. The phase of the land question which at present attracts interest and attention at Midland Clubs, &c., is "The Budget Land Taxes : What they are and what they will do," and Mr. Wright has had his addresses well reported in the local Press.

The distribution of the United Committee's leaflets has been guaranteed to a fourth of the city, and it is probably only a matter of the remaining wards fully discussing the offer to ensure a complete distribution throughout Birmingham.

The Digbeth Parliament has opened with a strong Liberal majority over all other sections combined. Mr. Wright has accepted the leadership and formed a Cabinet. Needless to say he will endeavour to show his fellow M.P.'s that the peaceful revolution secured by the Valuation of the national property for the first time since Domesday Book must be firmly established by using this new valuation as the basis of national and local revenue, and by real freedom of trade, cause the diminishing Tory and Socialist ranks to see the folly of advocating their unscientific policies.

The League Delegates to the Manchester Conference were Messrs. Edwin Price, B.A., Hon. Treasurer, Rev. A. C. Auchmuty, M.A., W. Wallis and Chapman Wright.

## NORTHERN LAND VALUES LEAGUE.

This League is proposing to open two classes for the study of Political Economy. One in Newcastle and the other across the water in Gateshead. Mr. H. P. Herdman, an old friend of Henry George, is opening a Social Club in Gateshead. The intention of Mr. Herdman, who is spending some money on the effort, is to get young men to take an interest in social subjects. The Northern Land Values League will therefore be provided with accommodation in Gateshead as well as in Newcastle.

The secretary, Mr. William Reid, spoke at Beamish, Co. Durham, on 26th October on Land Valuation and Taxation, and he has other speaking engagements for the winter, including one with the Newcastle League of Young Liberals to whom he will speak on the effects of the Finance Act.

On behalf of the League, the secretary wrote to the Conservative candidate in the forthcoming by-election at South Shields, Mr. Vaughan Williams, asking if he were in favour of the repeal of the new Land Taxes and Land Valuation. Mr. Williams replied that he was "altogether against the New Land Taxes and the Land Valuation Act," brought in by the present Government. Mr. Reid acknowledged the reply and stated his intention of sending the correspondence to the Press, so that Mr. Williams could have the benefit or otherwise through his opposition to the Valuation and Land Taxes. Mr. Williams, however, did not answer the League's question, which was whether, if returned, he would vote for the repeal of the New Taxes and Valuation.

## PORTSMOUTH.

The Portsmouth League for the Taxation of Land Values are working hard just now in bringing before the people of Portsmouth the injustices of the present rating system. Mr. McGuigan and Mr. W. King are keeping up an instructive correspondence in the PORTSMOUTH EVENING NEWS, and on September 26th, Mr. McGuigan contributed an article on Land Values and the Rating Problem in Portsmouth.

Mr. W. King is a candidate for the Buckland Ward Municipal Election to be held on November 1st, and he is making the Taxation of Land Values the most important plank in his programme. Two splendid leaflets entitled "Why Rates are high in Portsmouth," and "Over rating and under rating," are being distributed by the League.

## YORKSHIRE.

### SOWERBY BRIDGE.

On 6th October at the Town Hall, Sowerby Bridge, a meeting was held under the auspices of the Sowerby Young Liberals, to discuss "Free Trade and the Land Question." Mr. Sam Dugdale, C.C., was in the chair, and Councillor C. H. Smithson, of the Yorkshire League for Taxation of Land Values and Mr. John Paul were the principal speakers. The meeting was a good one and the Chairman earnestly urged all present to thoroughly look into the question of land values taxation.

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The YORKSHIRE POST has been devoting special attention to the Finance Act and the Taxation of Land Values during the past month. In its leading articles it has freely discussed and criticised the leaflets issued by the literature department of the United Committee. Mr. Skirrow set forth the case for the Taxation of Land Values in several letters, to which the Editor replied in lengthy footnotes. Several correspondents have also joined in the controversy, which we believe has been one of the most fruitful ever engaged in in any part of the country.

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Under the auspices of the Yorkshire Branch it has been arranged to hold a course of study in Political Economy on Wednesday evenings during the winter. Classes will be held in the rooms of the League, 71, North Street, Keighley.

### HALIFAX.

Under the auspices of the Halifax Junior Liberal Association a meeting was held in Halifax on October 7th. Mr. J. H. Whitley, M.P. spoke on the real meaning of Form IV., and Mr. John Paul spoke on the rise and growth of the movement for the Taxation of Land Values. The meeting was an inspiring one and no less than 62 new members to the Association were enrolled.

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Mr. Joseph Fels addressed a large gathering of trade unionists in the Halifax Friendly and Trades Club on Saturday, October 8th. Among those present were Mr. James Parker, M.P., and Mr. G. H. Roberts, M.P. In a characteristic speech, which the HALIFAX GUARDIAN described as "an extraordinary outburst," Mr. Fels said that after they had got the valuation, a nice little tax of twopence in the £ would wipe out the unemployment question in this country in five years. He did not think the Labour men had a solution for unemployment. No Labour Exchange ever found work for a single man, and insurance against unemployment was robbing Peter to pay Paul.

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On Sunday afternoon, October 9th, Mr. Joseph Fels and Mr. John Paul addressed the opening meeting of an Adult Sunday School in Halifax for the study of "Progress and Poverty." Councillor C. H. Smithson, who will conduct the school, presided over a large attendance, and opened the proceedings by reading a chapter of the book. Mr. Fels made a spirited speech on the subject of poverty in the midst of abundance, and Mr. Paul spoke on Henry George's definition of Justice.

The class will meet once a fortnight.

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A meeting was held at the Theatre Royal, Halifax, on Sunday evening, October 9th, in connection with the Trades and Labour Council. A good attendance was presided over by Alderman Morley, assisted by Mr. Joseph Fels, Mr. G. H. Roberts, M.P. Councillors A. Taylor, J.P., J. Sowood, W. Smith and W. Court. After the Chairman's introduction, Mr. Fels spoke on the land question. The Labour movement, he said, was on the wrong track, though they had the right ambition. Landlordism was the only enemy to labour, to enterprise, to industry.

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As a result of the splendid enthusiasm that was aroused by Mr. Fels and Mr. Paul, when they visited Halifax to address an inaugural meeting of the new "Progress and Poverty" circle which is being formed, the class was started on Sunday, October 23rd, with a membership of 86 earnest men and women who proposed to make a close study of Henry George's great book during the coming winter, under the direction of C. H. Smithson.

The meetings are to be held at the Albion Street Adult School on alternate Sunday afternoons, and all connected with the movement are greatly encouraged at the prospect of some very useful work being done.

## SCOTTISH NOTES AND NEWS.

Mr. Dundas White opened his campaign in the Highlands with a large meeting at Oban on October 20th. Mr. White dealt exhaustively with the absurd anomalies in rating and purchase, of which subject he has made himself a thorough master. He also dealt with a matter which is of special interest to the Highlands, that of providing land for men who are anxious to remain in this country rather than go to foreign countries or to the Colonies. Mr. White's speeches and meetings promise to be interesting and lively. The NORTHERN CHRONICLE (Inverness) has been attacking the campaign in the manner of the Land Union. Assuming a high attitude, the CHRONICLE frames a catechism of five questions for Mr. White. It is all splendid business, and will contribute to the success of the new movement in the Highland counties.

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The meetings demonstrate once again that the people of the North have not lost hope of Radical Land Reform. They more than any other people appreciate the force of the enemy they have to face.

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It has been arranged that Mr. Falconer, M.P. for Forfar, who at the Liberal Conference made a fine radical speech in support of the Small Holdings Bill, will take part in the Conference meeting with Mr. Dundas White at Inverness on the 11th.

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Arrangements are now completed for Mr. Wedgwood's meetings, which commence on November 1st in Blackfriars and Hutchesontown. This meeting will be a special effort by Mr. Wedgwood to show the Socialists and Labour men the importance of the Taxation of Land Values as a means of solving the labour problem. Mr. G. N. Barnes, M.P., will preside. The campaign will consist of eight meetings, all of which will be held in the largest hall in the various towns and districts, namely, Glasgow, Maryhill, Ayr, Langside, Camlachie, Partick, and Saltcoats. Mrs. Wedgwood, who accompanies Mr. Wedgwood, will address three meetings of Women Liberals, at Largs, West Kilbride, and Ardrossan.

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The Scottish League have arranged a complimentary reception to Mr. and Mrs. Wedgwood on Saturday, November 5th. The reception will be held in the Argyll Arcade Café at 6 p.m., when high tea will be served. All the friends are earnestly invited to be present, and meet Mr. and Mrs. Wedgwood on the occasion of their first visit to the West of Scotland. Mr. John Paul will also be present.

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The following meetings have been addressed by members of the League :—

W. K. Brymer—Johnstone, Partick, Bearsden, Maryhill, Dumbarton, Possilpark, Maybole, Maddison (Stirlingshire).
Graham Cassels—Springburn.
William Cassels—Springburn, Dalry, Partick, Calton.
Geo. Stenhouse—Partick.
James Busby—Springburn.

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The autumn meeting of the General Council of the Scottish Liberal Association, held at Dunfermline on Friday 21st and Saturday 22nd October, was the largest Conference ever held by the party.

It was marked both by enthusiasm and radicalness of utterance on questions of general politics and on the great question of Land Reform.

It was quite evident that any proposal on the part of Liberals to resile from the Small Landowners (Scotland) Bill would mean political suicide. Scotland will not have land purchase either by County Council or Government. What the delegates want is the use of land for users and the abolition of our present absurd system of rating improvements. The Small Landholders' Bill represents these principles, successful in a limited degree in the Crofters Act.

Much criticism has been given to Lord Pentland both in Radical and anti-Radical circles, but it was manifest at the meetings that the people of Scotland, in so far as they were Liberals and that is the bulk of the people, knew the difficulties he had to contend with, in the House of Lords and in half-educated friends, and were grateful to him for his tenacity of purpose in this matter.

Captain Pretyman was the guest of the Glasgow Conservative Club on Wednesday evening, October 19th, at a House dinner. The Duke of Montrose presided, and the élite of Conservatism in Glasgow and the West of Scotland were present.

The Duke of Montrose, in proposing the toast of "Our Guest," referred to Mr. Pretyman "as the courageous champion of all those who had any interest in land in any way whatsoever." We take it he means those who have interests in land as against those who are users of land, because the Duke's interest, like the care of Lord Rosebery for the agricultural interest, has been at the expense of the users of land. The Glasgow users of land—that is, the Glasgow citizens—have had considerable experience of the Duke of Montrose's interest in land. Here is an example:

In 1908 the Duke of Montrose, who voted against the Budget, demanded £26,000 from Glasgow Corporation for 380 acres at Loch Arklet. He was awarded £19,000. This land would be rated at about 6d. per acre, and the Duke would pay 9s. or 10s. to the Stirlingshire County Council. It seems to be a good law for the Duke which enables him to receive from one public body £50 per acre, and to pay to another public body on the assessment of 6d. per acre, less one-half because it is agricultural land. The people of Glasgow had to pay him 2,000 years' purchase of the assessment on which he paid rates to the County Council. Forty years' purchase would be a liberal price, but the law gives fifty times this sum.

## LECTURES BY MRS. EDWARD PEASE.

Mrs. Edward Pease, who has done so much in bringing the Taxation of Land Values to the front among Women Liberals, is now devoting nearly all her time to lecturing on the question. During October she has addressed the following meetings:—

Oct. 7—Dorking.
" 9—Sevenoaks (Men's Club).
" 14—Eastbourne.
" 17—Weston-super-Mare (afternoon).
" 18—Letbury (Cirencester).
" 19—Frome.
" 20—Bath.
" 21—Yatton.
" 26—Westwood (Northumberland).
" 27—Chester-le-Street.
" 29—Morpeth.
" 28—Newcastle.

Mrs. Pease has made arrangements to deliver lectures on the following dates at the places named:—

Nov. 1—Women's Labour League, Central Branch, 3, Lincoln's Inn Fields, W.C.
" 3—Petersfield.
" 7—Blandford (Gloucester).
" 8—South Bristol.
" 9—Stonor (Gloucester).
" 10—Swindon.
" 11—Gloucester.
" 22—Crawley Downs.
" 24—Betchworth.
" 30—Chislehurst.

## WOMEN'S LIBERAL ASSOCIATION.

### MR. URE TO ADDRESS MEETING AT WESTMINSTER.

At the Annual Meeting of the Home Counties Union of Women's Liberal Associations, on November 23rd, over which Mrs. Eva McLaren will preside, the Lord Advocate will speak on the Land Taxes and the Policy of the Government. Mr. Ure will address the afternoon conference, which will be held in the Caxton Hall, Westminster.

All Liberal Women are cordially invited, and those wishing to attend should notify the Secretary of their local W.L.A., who must apply for tickets to Mrs. P. Heron Maxwell, Great Comp, Borough Green, Kent, before November 5th.

## WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been addressed during the past month, in addition to those announced in the October issue of LAND VALUES:—

Oct. 3.—Hailsham, United Liberal Committee. Harry White.
" 4.—Gosport, League of Young Liberals. J. H. McGuigan.
" 6.—Fareham, Liberal Association. J. H. McGuigan.
" 7.—Chiswick Liberal Association. A. W. Madsen.
" 7.—Wood Green. Harry de Pass.
Oct. 8.—Earlsfield. Harry de Pass.
" 10.—Skipton Junior Liberal Association. Fred Skirrow.
" 10.—Glastonbury, Assembly Rooms. H. G. Chancellor, M.P.
" 11.—Liberal Club, Downham Market. Fredk. Verinder.
" 11.—Hemel Hempstead Debating Society. T. W. Toovey, C.C.
" 12.—Whitchurch, Hants. A. W. Madsen.
" 12.—Middlezoy, Somerset. H. G. Chancellor, M.P.
" 12.—Leigh-on-Sea, Liberal Club. Fredk. Verinder.
" 13.—Hinchliffe Mill Liberal Club. Fred Skirrow.
" 14.—Eastbourne Women's Liberal Association. Harry de Pass.
" 14.—Silsden Liberal Club. Fred Skirrow.
" 16.—Brotherhood Church, Southgate Road, N. Fredk. Verinder.
" 16.—Baptist Chapel, Berkhamsted. T. W. Toovey, C.C.
" 17.—West Islington Women's Liberal Association. Fredk. Verinder.
" 18.—Lewisham Women's Liberal Association. C. J. Cawood.
" 18—21.—Mid-Norfolk. Harry de Pass.
" 20.—Portsmouth League of Young Liberals. J. H. McGuigan.
" 20.—Lepton Liberal Club, near Huddersfield. Fred Skirrow.
" 20.—Harrow Women's Liberal Association. C. J. Cawood.
" 20.—West Marylebone. R. C. Orr.
" 21.—Croydon Liberal and Radical Association. Fredk. Verinder.
" 24.—King's Langley. T. W. Toovey, C.C.
" 24.—Putney Presbyterian Church Debating Society. A. W. Madsen.
" 25.—Newbury Liberal Association. Fredk. Verinder.
" 25.—Plumstead Women's Liberal Association. C. J. Cawood.
" 26.—Central Hackney (open-air). A. W. Madsen.
" 26.—Longridge Liberal Club, near Preston. Fred Skirrow.
" 27.—Ealing Tenants' Literary and Debating Society. Fredk. Verinder.
" 27.—Hornsey Liberal Association (E. Finchley Branch). L. H. Berens.
" 27.—Chipping Liberal Club, near Preston. Fred Skirrow.
" 27.—Dover Women's Liberal Association. Harry de Pass.
" 28.—North Islington L.L.P. W. Chas. Wade.
" 28.—Ribchester Liberal Club, near Preston. Fred Skirrow.
" 29.—Croydon Liberal and Radical Association. Fredk. Verinder.
" 30.—Windhill Liberal Club. William Thomson.
" 31.—Bermondsey Liberal and Radical Association. Fredk. Verinder. (Lantern lecture).

The meeting announced for Ilkeston on October 19th was postponed.

There was an interesting "confrontation" at a meeting in Essex Hall, last evening, when Mr. E. G. Hemmerde, K.C., the Liberal Member for East Denbighshire, presided at a meeting convened by the English League for the Taxation of Land Values.

During his address in support of the Taxation of Land Values, Mr. Hemmerde was subjected to considerable interruption from two occupants of the gallery, who came forward as the supporters of the landed interests. It became known later that one of the interveners in the interests of the landowners was Mr. E. Royds, the Tory Member for the Sleaford Division of Lincolnshire.

The meeting was held for the purpose of hearing an address by Mr. F. Verinder, on the Taxation of Land Values in its relation to Free Trade. Mr. Hemmerde maintained that Taxation of Land Values was an integral part of Free Trade. It was much more profitable, he said, to put 5,000 acres out to use for small holders than to keep them for Mr. Walter Long to look at.

"I believe," Mr. Hemmerde added, "that the Liberal party's future is wrapped up entirely in the sincerity and intensity of its purpose upon this question of the taxation of Land Values. Let none of them imagine that, having got this valuation, we are not going to use it to the full. There is much too great tenderness in this country for vested interests, and great evils demand drastic remedies."—"Daily Chronicle," October 25th.

Mrs. Marjory Pease, of Limpsfield, is very actively engaged in lecturing on the Taxation of Land Values. She spoke, with Mr. Verinder, at a meeting at Dorking on October 7th, and, during the week ending October 22nd, although suffering from throat trouble, addressed five most successful and enthusiastic meetings in the West of England. In the following week, she had four meetings in the Tyneside district.

At the monthly meeting of the Hailsham United Liberal Committee, held in the parish room on October 3rd, after the ordinary business had been transacted, Mr. Harry White read a paper and opened a discussion on "The Taxation of Land Values in its relation to Free Trade." The members were deeply interested and, after a brisk debate, it was agreed to continue the discussion at the next meeting, and Mr. White was asked to

read his paper again, several members expressing a desire to hear it a second time.

On Wednesday, October 12th, the Political Economy class held in the Yorkshire office, 71, North Street, Keighley, had its preliminary meeting for the season. There is every reason to expect a very successful session. "Progress and Poverty" has been selected as the text-book. In the Keighley Municipal elections, the Liberal candidates are sending out the pamphlet "How to Reduce Rates."

Señor Antonio Albendin, a very active Spanish member of the League, recently had a two-column article adorned by a portrait of Henry George, in the HERALDO DE MADRID. It consisted of a short sketch of George's life, together with a condensed description of nearly all his writings. It is excellently written, and is well calculated to make a lasting impression on the minds of readers and to lead them to take any opportunity that may occur of learning more about the "Prophet of San Francisco" and his meetings.

Mr. E. Hatzfeld, one of the earliest workers in the League, read a paper on Taxation of Land Values at a dinner of the Economic Circle of the National Liberal Club, on October 17th. Mr. Berens took part in the discussion, replying to Mr. Harold Cox.

A West Country clergyman writes to Mr. Verinder: "Please send me a dozen copies of LAND VALUES. This little place is a hot-bed ready for seed. We have a glorious landlord here. He is doing splendid work for us! If all landlords were like him we should have the revolution in six months."

This is from a member of the League in North Wales: "Please accept my hearty thanks for your kind gift of books for our club. I will see to it that they are made good use of. If we can only get working men to study our policy and to read our literature, the rest will be easy. Ever since I read "Progress and Poverty" I have been trying in my small way to spread the light and have become known locally as 'Land Values!'"

Messrs. Berens and Verinder attended the recent Conference of the I.L.P. on the Abolition of Destitution and Unemployment (October 7th and 8th) as delegates from the League Executive. Mr. Berens made a short speech at one of the Friday sittings, and on Saturday Mr. Verinder seconded a motion by Mr. Fels in favour of Land Values Taxation, which was rejected by a large majority.

The first edition of ten thousand copies of Mr. Verinder's "Free Trade and Land Values" having been exhausted, the pamphlet has been reprinted. It is still selling briskly.

A new list of the publications issued or sold by the League has just been printed.

NOVEMBER MEETINGS.

Tues. 1.—Women's Labour League (Central London Branch). Fredk. Verinder. 3.30 p.m.
—League of Young Liberals, Norwood Branch. Fredk. Verinder, "Taxation of Land Values." 8 p.m.
—North Hackney Liberal Association, Kingsland Congregational Church. E. G. Hemmerde, K.C., M.P.
Wed. 2.—Chingford Liberal Association, Victoria Restaurant. Fredk. Verinder, "Land Purchase *v.* Land Taxation." 8 p.m.
—Langford, Beds. John Orr, M.A., and C. J. Cawood.
—Fulham Women's Liberal Association. A. W. Madsen.
Thur. 3.—Guiseley Liberal Club. Fred Skirrow.
Fri. 4.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
Sat. 5.—St. John's Literary and Debating Society, Frederick Crescent, Vassall Road, S.W. Fredk. Verinder.
Mon. 7.—Parkstone and Bournemouth Co-operative Society. Fredk. Verinder, "Land, Capital and Labour."
—Eastbourne Branch, League of Young Liberals, Pevensey Road Congregational Schools. Harry White, "The Taxation of Land Values in its Relation to Free Trade." 8.15 p.m.
Tues. 8.—Scarborough Women's Liberal Association. Fred Skirrow.
—Cambridge Liberal Association. Fredk. Verinder.
Wed. 9.—St. Andrew's Parish Room, Palace Street, Buckingham Gate, S.W. Fredk. Verinder, "Land and Labour." 8.30 p.m.
Thur. 10.—St. Bartholomew's Parish Hall, Barkworth Road, Rotherhithe New Road. Fredk. Verinder, "The Bible and the Land Question."
Thur. 10.—Norwood Women's Liberal Association, 78, Norwood Road. C. J. Cawood. 8 p.m.
—North Kensington Women's Liberal Association. Harry de Pass.
—Battersea Labour League, 455, Battersea Park Road. A. W. Madsen, "Taxation of Land Values."
Fri. 11.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
Sun. 13.—New Southgate Men's Adult School, Carlisle Place, The Avenue. Fredk. Verinder, "Why are Men out of Work?" 9 a.m.
Mon. 14.—Grays League of Young Liberals, Quarry Hill Schools. A. W. Madsen. 8 p.m.
—Keighley. John Paul.
Tues. 15.—South Harringay District Liberal Association, Mattison Road Council Schools. S. A. Guest, B.A., "Land Values and Liberalism."
—Bradford. John Paul.
—Leytonstone Women's Liberal Association, Kirkdale Road Council School. Fredk. Verinder, "The Housing Question." 8 p.m.
—Peckham Liberal, Radical, and Progressive Association. Lewis H. Berens, "The Land Question and the Unemployed."
Wed. 16.—Hampstead Garden Suburb Liberal and Progressive Association, Fredk. Verinder, "The Land Question and the Unemployed."
—Croydon League of Young Liberals. A. W. Madsen. "Wages must be Raised."
Thur. 17.—Haggerston League of Young Liberals. J. W. Graham Peace.
—League of St. Raphael, The Priory, Haggerston. Fredk. Verinder.
Fri. 18.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
Sun. 20.—Langton Hall, Vassall Road, Stockwell, S.W. Fredk. Verinder. 3.15 p.m.
—William Morris Hall, corner of Somers Road and Palmerston Road, High Street, Walthamstow. Fredk. Verinder, "Free Trade and Land Values." 7.30.
Mon. 21.—Grays League of Young Liberals, Quarry Hill Schools. A. W. Madsen.
—Rochester Women's Liberal Association. Harry de Pass.
Tues. 22.—West Ham League of Young Liberals, 226, Romford Road, Forest Gate. Fredk. Verinder, "The Land Question and the Unemployed."
Wed. 23.—West Newington League of Young Liberals. Fredk. Verinder.
Thur. 24.—Lewisham Liberal Club, 272, High Street. Fredk. Verinder, "Land and Labour." 8 p.m.
—South Western Polytechnic Literary and Debating Society, Manresa Road, Chelsea. A. W. Madsen. 8 p.m.
Fri. 25.—Essex Hall (Open-air Speakers' League). Fredk. Verinder.
Tues. 29.—Deal Liberal Association. Fredk. Verinder.
Wed. 30.—Brierfield Liberal Club. Fred Skirrow.

## COLONIAL AND FOREIGN.

### CANADA.

Commenting on the great prosperity of the Canadian Pacific Railway, THE STATIST of September 17th, says:—

"It has to be remembered that the Company own a large quantity of land, and that it disposed of considerable areas of this land from year to year. Since 1901 it had realised no less than £11,000,000 from its land sales. The extent of the sums received from year to year from the sales of land is shown in the following statement:—

LAND SALES OF THE CANADIAN PACIFIC RAILWAY.

| Year to June 30th. | Area sold in acres. | Price realised. £ s. d. | Average price per acre. £ s. d. |
|---|---|---|---|
| 1901 .. | 399,808 .. | 252,445 0 0 .. | 0 12 6 |
| 1902 .. | 1,589,068 .. | 1,045,552 8 0 .. | 0 13 0 |
| 1903 .. | 2,639,617 .. | 1,939,134 12 0 .. | 0 14 7 |
| 1904 .. | 928,854 .. | 761,449 12 0 .. | 0 16 4 |
| 1905 .. | 509,386 .. | 489,260 0 0 .. | 0 19 0 |
| 1906 .. | 1,115,743 .. | 1,302,690 8 0 .. | 1 3 3 |
| 1907 .. | 994,840 .. | 1,177,475 8 0 .. | 1 3 7 |
| 1908 .. | 164,459 .. | 313,833 0 0 .. | 1 18 0 |
| 1909 .. | 376,046 .. | 1,017,103 8 0 .. | 2 14 0 |
| 1910 .. | 975,030 .. | 2,893,712 16 0 .. | 2 19 0 |

Yes, the development of Canada and the emigration to Canada is benefiting somebody, though not always nor chiefly those who

emigrate. A rise from 12s. 6d. per acre to £2 19s. per acre in nine years is not so bad. What will the next decade bring forth?

### "DEVELOPMENT" OF WESTERN CANADA.

The MANITOBA FREE PRESS of September 17th, contained some interesting news concerning the development of Western Canada. It stated that five lots of property in central Winnipeg have been sold for £100,000 and that several sales of equal importance are pending. Sir Henry Lennard, owner of 4,500 acres in Kent, accompanied by another gentleman, visited Winnipeg for a few days and purchased a block of business property for investment. Sir Henry who stated that he had been driven to place his money in Western Canada by the policy of Lloyd Georg', also made other land investments farther west.

Lord Clinton arrived in Winnipeg on 16th September and was interviewed by a representative of the FREE PRESS. He is a heavy investor in many parts of the world and admitted that he had already made extensive investments in various parts of Western Canada. He is reported as saying: "In my belief what Canada needs is men more than money. Frankly I think you are inclined to over-estimate the value to your country of the investments of men like myself, most of whom only buy to hold what they buy for speculative increase." Lord Clinton goes on to tell the interviewer that he is interested in colonisation schemes now being planned in England, and says that "naturally, the class of men that you will get through these schemes will be high. They will be placed on the land by men who are looking for returns from their investments and who will see to it that only men from whom returns are reasonably assured are sent out."

## AUSTRALIA.

### A TAX ON LAND VALUES IN VICTORIA.

A Reuter message from Melbourne dated October 13th, states that Mr. Watt, Treasurer of Victoria, in his Budget speech of that day, said that the Government's proposals would include a land tax of three farthings in the pound on unimproved values, and it was estimated that the gross return would be £296,000.

### SOUTH AUSTRALIA.

The Annual Social to commemorate the birthday of Henry George was held under the auspices of the Single Tax League of South Australia on August 29th in Adelaide. The President, Mr. T. J. Wainwright, was in the Chair. The Hon. Secretary, Miss Emily Williams, read the report of the Fels Fund Committee: In response to Mr. Fels' offer to duplicate subscriptions they had raised £154 8s. 7d. They had obtained a stand at the coming Royal Agricultural Society's Show for the distribution of literature, and intended to push forward the movement for the local rating. Five municipalities had decided to take polls on the question in December, and the league intended to do all they could to secure their success. Mr. W. A. Wickham delivered the commemoration address.

### NEW SOUTH WALES.

The Sydney Single Tax League held their Henry George Dinner on September 1st. An attractive souvenir programme was issued in connection with the dinner. The programme contained a fine portrait of the Lord Advocate as well as a handsome reproduction of "The Land Song" with music.

### WESTERN AUSTRALIA.

As for the Land Tax, it is yet too early to speak. It is impossible to say in what definitive form this epoch-marking measure will eventually burst upon the community; already there have been drastic amendments, and further revolutionary alterations may suggest themselves before the Bill gets through the committee stage. But it is clear that it is to be a revenue-earner as well as a burster-up of big estates. The big squatter is smitten hip and thigh; the absentee is the recipient of smashing blows; the city landlord, the mortgagee, the Crown lessee, and the small pastoralist will all suffer to a greater or less extent. The chances are, however, that the small man will fare as badly as the big man. *Wherever possible the tax will be passed on to the tenant.* Two years hence the Labour Party may be talking of a national income tax to gather in the unearned increment that the Fisher land tax failed to divert in the right direction. And the incidence of State Taxation will have to be altered to restore harmony in a discordant land.

This is an extract from the leading article of the SUNDAY TIMES (Perth, Western Australia,) of September 19th. What a "discordant" picture! Landlord, large or small, tenant, mortgagee, are all going to be crushingly hit, but "the tax will be passed on to the tenant." Of course the forces of monopoly and privilege can always draw pictures like this when they think their privileges are in danger. We have "had some" over here quite recently.

## UNITED STATES.

### INCREASED LAND VALUE IN TEXAS.

The Dallas authorities decided that they needed a new city hall, and sold the old one to a rich St. Louis brewer, who intends to erect a twenty-storey hotel on the site. The building and the site were sold for £50,000, which is £30,000 more than they originally cost.

When a site for the new city hall was looked for, seven different groups of property owners offered to tax themselves for a share in the "unearned increment" which they knew would accrue to their real estate if the city hall were located near their property. One offered the city £12,000 in cash; another, £10,000; another a large plot of ground and £2,000 cash; while still another offered £7,000.

The city has accepted the offers and the new city hall will be located where new values will be created.—New Orleans Correspondent, in DAILY CHRONICLE, October 1st.

## GERMANY.

The annual meeting of the German Land Reformers was held at Gotha from 2nd to 4th October. Members of all parts of the Empire took part in the proceedings; of foreign guests Mr. and Mrs. Hyder, of the Land Nationalisation Society, were present; it was a matter of regret that Mr. Fels and other members of the United Committee for the Taxation of Land Values could not come. Their kind message from the Conference at Manchester was most cordially received.

For 1st October the members had been invited by the Thüringen Branch to visit the Wartburg at Eisenach; in the evening Dr. Schrameier spoke on "Land Reform at Home and in the Colonies." There was no discussion, only Mr. Damaschke referred to the earlier times of the League, when they had to struggle against the disastrous inactivity and the wrong measures of the Government with regard to the land policy in the Colonies.

A private meeting of the members of the Conference took place on Sunday, 2nd October, in the afternoon at Gotha, when an amendment to the Government Bill on Increment Duties was discussed. The discussion was resumed on Monday night and brought to a close on Tuesday. On Sunday night the members sat down to a concert in the large hall of the "Hotel zum Schützen" in Gotha; greetings were exchanged, old acquaintances were renewed and new ones made.

Monday was devoted to discussing the question: "Which are the forms that admit of a social utilisation of landed property and which reforms should in this regard be sought?" Before entering on the discussion some routine business had to be attended to. At 9 o'clock the hall was packed to overflowing. Later H.R.H. the Duke of Saxe-Coburg-Gotha arrived and showed his interest in the transactions by listening to the report of the chairman and several other speeches. After the representatives of the Government and of different organisations had extended their welcome to the meeting, Mr. Hyder spoke on behalf of the Land Nationalisation Society. In his reply the Chairman thanked him most heartily; he added that wherever the land movement gained a victory as it had done in England, our country would be benefited; every success helped to draw the general attention to the problem and to inspire the fighters with courage. Good relations with our friends in all parts on the globe were well consistent with perfect inner freedom and independence of each. Social reforms in the present could not be carried out without due regard to the evolutions of the past and would take a different shape in each country. Our friends in England, in Australia, in America had adopted their own methods; aiming at the same goal and acting on the same principles as the German organisation.

The financial statement was presented by Mr. Polenske and showed sound progress. When Mr. Damaschke rose to give the report of the year he had a fine reception. He said that there were 1,400 personal members more than in 1908; whilst in 1906 the League counted 256, and in 1909 about 400 communities and associations belonging to it, their number had risen to 542

in 1910. The publications of the League comprised the "Bodenreform" and the "Annual of the Bodenreform," besides the "Newspapers Correspondence" sent out twice a month to the Press. To the list of pamphlets six new ones had been added during the year; altogether 60,000 pamphlets and 520,000 leaflets had been distributed, some of them gratuitously. Mr. Damaschke went on to make some striking remarks on the work and the progress of the movement in general; he mentioned the good work performed by our English friends during the Budget campaign and expressed a hope ere long to see the Land Duties carried into effect by our Parliament also. But whatever the result of our present campaign might be there was no question that the Increment Duty alone did not put the principle for which we stood into operation. It was only a beginning, and for having our object achieved the work had to be continued and extended. Mr. Damaschke's effective speech was received with enthusiasm.

At about 11 o'clock the discussion began. It was introduced by the Mayors of the German cities of Ulm, Posen, Lennep and Rheine, who narrated their practical experiences on the right of redemption, the offering of land by the municipalities for charitable purposes, on small holdings leased out or sold by the Government and on the lease system in general. The addresses have been published in full in the League's Annual. The discussion was animated throughout and opened some new aspects to the question. It was regretted that public laws were sadly behind the reforms either introduced or wished for by the municipalities, and the announcement made that the Organisation of German Lawyers had resolved to open a discussion on the legal status of the new forms of landed property as recommended by the League with a view to have legislation set into work.

In the evening some formal business was gone through, the elections for the ensuing year were made and some slight alterations adopted in the rules of the League. A resolution was carried reprobating the sale of a large drilling ground near Berlin by the Government for speculative purposes.

Of far greater actual importance than the debates of the first day of the Conference were the proceedings of the second, when the Increment Taxation in its manifold relations to public life was examined. The greatest German authority on financial questions, Professor Wagner, had arrived to publicly stand out for advocating the adoption of this measure by the Government and to throw the weight of his learning into the scale. In spite of his 70 years his words were as vigorous as ever. Addresses were delivered besides by Prof. Köppe, Prof. Emminghaus, Mr. Boldt, town councillor at Dortmund, urged the necessity of having our rating system changed; other speakers were Messrs. Victor, von Schwerin, Marfels, Freese, Flügel and on behalf of the Christian Workmen's Association, Mr. Behrens, M.P.

During the discussion many details were touched upon, such as the financial prospects of the increment duties, the equitable adjustment and the apportionment of the taxes between Municipalities, States and Empire, the Preference shown in the Bill to rural districts and others. Mr. Pohlman pointed out that the League was perfectly willing to perform detail work and had proved it by working out an amendment to the Government Bill in opposition to the amendments as proposed by the House of Parliament sitting in Committee, but the Conference ought not to overlook the fact that for them the measure was not so much a fiscal one as an entering wedge for the introduction of justice into the management of human affairs.

In his closing remarks Prof. Köppe said that it was a question of paramount importance to have the idea of taxing Land Values, of which the Increment Duty only formed a part, introduced into the legislation of the Empire. He regarded the Bill as a great step in the direction of Land Reforms. If the present Parliament would not approve of the Bill it, surely, would be passed later. The motto of the League was: Labour and not despair! They would go on with their work before them and never cease until that part of the property which was created by the community at large was turned into public use.

In the evening, Prof. Erman, Admiral Boeters, Messrs. Boldt, Pohlman and Damaschke delivered addresses on various subjects in connection with Land Reform at Mühlhausen. This meeting brought the Conference to an end. The Congress has proved of greatest value, not only for bringing into personal touch with one another the many workers in all parts of the country, but also of getting them better acquainted with the many questions arising out of the movement.

Henry George's teachings are making progress in Germany.

A. SCHRAMEIER.

## SWEDEN.

### ECONOMIC FREEDOM LEAGUE CONFERENCE.

The first conference of this League was held on September 16th, 17th and 18th, and proved to be a success. Several Labour, Temperance and Co-operative Societies sent delegates. The delegates from Denmark were S. Berthelsen, Dr. Severin Christensen, and two Husmaend, Peter Ellekjaer and Carl Mortensen. Mr. S. Wielgolaski attended from Norway.

The President of the League, Mr. Johan Hansson, opened the conference with a speech on the League and its purpose. Mr. Nils av Ekenstam (member of the Swedish Fels Fund Committee) was then elected Chairman, and Mr. S. Berthelsen (Denmark) Vice-Chairman. Then followed three lectures on "The Smallholders' interest in Land Values Taxation." Messrs. Ellekjaer and Mortensen spoke from the Danish point of view, and Mr. Gustav Johanssen, in a brilliant speech, from the Swedish point of view. Each speaker testified to the great benefit which small landowners would also derive from Land Values Taxation.

In the evening of the first day a public meeting was held, at which, among others, Johan Hansson spoke on "Temperance Reform and Land Values," and Dr. Knut Kjellberg on "Charity and Justice."

On the second day the members of the conference, at the invitation of the Mayor of Stockholm, inspected a new garden suburb which is being erected on ground belonging to the City of Stockholm, which is leased, not sold. Later in the day the "Taxation of Future Land Values" was discussed. This discussion was opened by Mr. Nils av Ekenstam, who explained the proposals put forward by a Royal Committee. He did not favour any scheme for special taxation of future values, but favoured an all-round tax on Land Values.

The next subject discussed was the tariff question. Mr. Berthelsen spoke on "Tariffs and Justice," and in a clever and interesting speech showed the iniquity as well as the absence of necessity for tariff taxation. Mr. Fabian Mansson, a labour man, explained in a rather drastic but practical manner the moral effect of protection and its unsoundness from an economic point of view. Some discussion followed.

In the evening a public meeting was held on the tariff question. Fabian Mansson and S. Berthelsen spoke again, the first on "Labour and Protection," and the latter on "Old and New Free Trade," explaining in a most powerful way how the Free Trade movement has naturally grown to be a Land Value Taxation movement also.

The third and last day was devoted to the land question. The Mayor of Stockholm, Carl Lindhagen, spoke on "The Land Question in Sweden," Mr. Berthelsen on "Henry George and the Land Question in Denmark," and Mr. Johan Hansson on "Experiences in Foreign Countries of Land Nationalisation and Land Values Taxation." Mr. Hansson was able to show how the former method had failed, while attempts to tax Land Values had had such beneficial effects, that practical politics were forced to go more and more along this line.

Before the conference closed four resolutions were passed: one to the temperance advocates; one to the peace advocates; one to the organised women; and one to the smallholders—all urging them to consider the cause of economic freedom, the abolition of economic privilege, and, above all, the abolition of private ownership in land. It was decided to lay a petition before the Government, urging them to take steps for the solution of the land question by the introduction of universal Land Values Taxation.

Among those sending greetings to the conference were Mr. Joseph Fels and the well-known Swedish woman philosopher, Ellen Key.

The Swedish movement has made a good forward move as the result of this conference. Much discussion has been raised in the Press, representing different shades of opinion. Similar conferences will be held in different parts of the country from time to time.

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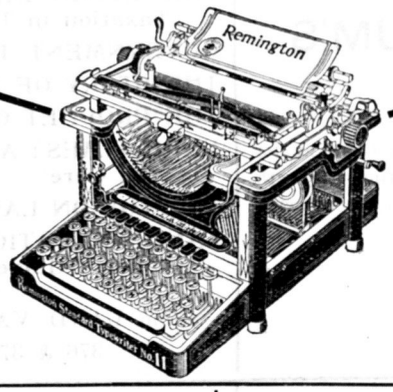


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JOURNAL OF THE MOVEMENT FOR THE TAXATION OF LAND VALUES.

Seventeenth Year—No. 199. DECEMBER, 1910. 1d.; Post, 1/6 per annum.

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CONTENTS.


| | PAGE |
|---|---|
| NOTES OF THE MONTH :— | |
| Political Unrest | 137 |
| The Health of the Unionist Party | 137 |
| Tariff Reform for London | 138 |
| The Cant of Landlordism | 138 |
| A Sane and Fair Land System | 139 |
| Leo Tolstoy | 139 |
| LEADING ARTICLE :— | |
| Change and Continuity of Policy | 140 |
| SPECIAL ARTICLES :— | |
| The Highland Campaign | 141 |
| Mr. Joseph Fels on Small Holdings | 142 |
| Slum Owners Encouraged and Rewarded | 143 |
| Port of London Authority | 143 |
| HERE AND THERE | 144 |
| PUBLIC AND PRIVATE INTERESTS :— | |
| Miners' Wages Reduced | 145 |
| School Sites in Glamorgan | 146 |
| A Farm or a Building Estate | 146 |
| LORD WINCHELSEA AND THE LABOURER | 147 |
| QUESTIONS IN PARLIAMENT—Price of Irish Land | 147 |
| POLITICAL AND ECONOMIC DISCUSSION :— | |
| Mr. Asquith on the Government's Policy | 147 |
| Mr. Balfour's Land Policy | 149 |
| Mr. Lloyd George on Liberalism | 149 |
| Land Values in London | 150 |
| Scottish League Manifesto | 151 |
| Ownership *versus* Tenancy | 150–154 |
| MR. LLOYD GEORGE IN EAST LONDON | 154 |
| NEWS OF THE MOVEMENT :— | |
| Highlands, Manchester, Yorkshire, Northern Land Values League, Liverpool, London, Scotland, and English Leagues | 155–160 |
| COLONIAL AND FOREIGN :— | |
| Western Australia, New South Wales, New Zealand, South Australia, United States | 161–162 |
| BOOK REVIEW :— | |
| LAND REFORM IN THEORY AND PRACTICE | 162 |


## NOTES OF THE MONTH.

### Political Unrest.

The country is again the scene of a political struggle. The outbreak of strife was sudden and surprising, although every one knew that a deep ferment was going on beneath the surface. In this Election, which is the sequel or echo of the last, we feel more free than usual to take a general view of the issue. The last Election was so decisive and fruitful, and the educational work done in the interval has been so far-reaching, that it is possible to associate our own fortunes and experiences with those in other countries. Whether we look at our Colonies, at the United States, or at the Continental nations, we find in each of them a force at work breaking up existing systems. Conditions vary according to the number of the countries, but everywhere progress towards freedom is noticeable. The fierce heat of the struggle in Britain is warning receptive minds and spirits in every part of the world, and these are sending back encouragement to the people here. Within the last few months Australia as a Commonwealth, and as a number of States, has taken a long step towards our object. There is a spirit of challenge and rivalry in her adoption and extension of the Budget policy of the Mother Country. Western Canada is moving, and the United States have broken away from deadening bonds which have held them in a monotonous and uninteresting imprisonment for years. This keen and sustained political exercise should produce a new race of strong and enlightened citizens in the world, whose civic spirit and strength will be the guarantee for the most beneficial results in the near future.

### The Health of the Unionist Party.

> Among the symptoms of ill-health in the Unionist Party is its failure to grapple with the land question. . . . The principle of freehold tenure cannot be accepted as a policy in itself, because tradition and modern circumstances have created a demand for agricultural tenancies which it would be absurd to ignore or endeavour to repress. But the multiplication of freeholds is politically desirable, and the arguments with which the suggestion is opposed are likewise political rather than economic. . . . The crying need for agricultural England to-day is a political party able and willing to show that the alternative to Radical-Socialism is not stagnation.

These are extracts from a long and serious leading article in the MORNING POST of November 7th. They indicate that the writer has a sound grasp of the political situation. It is not so long since the same statement about the health of the Liberal Party could have been made. There is only one way of grappling with the land question, and that is by the policy of valuation and taxation, and as soon as the Liberal Party begins to flag in this policy, the symptoms of ill-health will reappear. The second point in this statement from the MORNING POST reveals a vicious and fatal tendency. The multiplication of freeholds is to be advocated by the Conservatives, because, from their point of view, it is politically desirable. Tenancies are to be advocated by the Liberals, because, from their point of view, this is politically desirable. Small owners would vote Conservative, small tenants would vote Liberal. The less of this wicked game with the interests of the people we have the better. There is more need than ever for the intervention of business men who regard the industrial and social welfare of the country as a thousand times more important than any political game. Gambling in other departments of life is only the fruit and reflection of this most disastrous and unprincipled gambling in politics.

### Unionist Despair.

> I move about the country a good deal and I know the feeling that prevails. Even after discounting the confirmation I get of my views, it is unquestionable that the Unionists throughout the country to-day are really in a despondent condition. If apathy is to be seen everywhere, the reason is that things are wrong and the heads of our party are not putting them right. . . . I do not want to advocate repeal of the land taxes. If the question had been decided by an authoritative Council of the Party, or if Mr. Balfour and Mr. Austen Chamberlain had laid down a definite policy on the subject, I would do my best to fall into line. As it is I am a wandering sheep.

This statement was made in a special article by a Unionist M.P. in the MORNING POST of November 11th. It resembles those we have noticed in these columns for many months.

The Unionists have been in the grip of some adverse fate. No matter what form of campaign they adopted, no matter how strenuously they carried it out, success never attended their efforts. Tariff Reform, Anti-Socialism, or Anti-Budget, whatever policy is advanced, it gets into difficulties. With the political atmosphere pervaded by the Taxation of Land Values, every one of these alternative schemes suffers a fatal blight. They cannot live. We hope that during the election, and after the storm blows over, this wholesome influence will assert itself, and cover the country more completely with the blessings of political earnestness and sincerity, and fill the minds of the people once more with the prospect of freedom.

### Tariff Reform for London.

We have been asked how it could be done, how it was possible under a Liberal Government that a Bill should be passed imposing protective duties on goods entering the Port of London, how a Liberal Government could agree to the imposition of a tax on coal. We cannot give any satisfactory answer. We drew attention in our April issue to the Provisional Order being promoted by the Port of London Authority. In another column of this issue we deal with the measure which was passed by Parliament and with its reception by the different interests affected. Lord St. Aldwyn, in his Report to the President of the Board of Trade on the result of the enquiry held by him into the question of rates to be levied on goods, said: "The sole interest of the Port Authority is to maintain and increase the trade of the Port—they have no shareholders to satisfy." We can hardly imagine a statement of a principle or theory more at variance with the practical policy pursued by those who made the statement. It is a shallow and misleading statement to say that the Port of London Authority have no shareholders to satisfy. They have to pay interest to satisfy the mortgagees who advanced money to satisfy the shareholders in the old London Docks. The valuation of these Docks, like the valuation of London's water supplies, was far above any fair or business-like valuation, and now the people of London and districts are called upon to pay Port Dues and Water Rates to satisfy the unreasonable demand of the shareholders in these concerns. Taxes on trade and commerce have no other effect than to discourage them, and while it is true that the sole interest of the Port Authority is to maintain and increase the trade of the Port we ask why in the name of all that is business-like and reasonable they acted as if their sole and primary interest was to give the Dock shareholders an unbusiness-like price? We take this occasion of emphasising once more the fact that rates for carrying on any public service should be levied only on the basis of land value. It is on this basis alone that they can fall without discouraging and strangling the trade and production of a country.

### Uncertain Ground.

Mr. Fell and Mr. Pretyman were responsible for a resolution in favour of a repeal of the land taxes so far as they affect "land" used for agricultural purposes, land dependent on the building trade, and property held by small owners. The member for Chelmsford explained that by repeal was meant repeal plus reconstruction. The form of valuation for site value laid down in the Act was unworkable and impossible. It was just that there should be a fair contribution towards local rates from the large increase in the value of urban property, but increment in value of other kinds of property should not escape taxation. A delegate wished to move an amendment, but the motion was being put before he was on his feet, and was carried with three dissentients.

In spite of the enthusiasm and determination displayed by the leaders of the Land Union, they are obliged to withdraw their lines and beat a retreat. This is a report of what occurred at the Annual Conference of the National Union of Conservative and Constitutional Associations held at Nottingham on November 17th. When we find the Land Union conceding the justice of the Taxation of Land Values for local purposes, we may carry on our work with renewed confidence in its early success, and when we find the strictest sect of the Conservatives accepting this modified policy of the Land Union, we can assure ourselves that the battle has been won on this side. The work that remains for us to do is that of removing apathy among those whose political duty it is to press forward with the policy of the Taxation of Land Values.

### Another Blow to the Unionist Policy.

No part of their policy has received more attention from the Unionists recently than their schemes to promote land purchase and thus extend the influence of landlordism. The Farmers' Club secured Mr. W. Ankers Simmons, a well-known and experienced estate agent, to read a paper which we reprint in another part of this issue, on "The Comparative Advantages of Ownership or Tenancy of Agricultural Land." It was commonly expected that Mr. Simmons would favour ownership, but this paper turned out to be a strong condemnation of the system, and the same line was followed by most of the speakers who took part in the discussion. A writer in the TIMES, one of whose articles we reproduce, also supports tenancy against ownership. These things are encouraging as they indicate that there is a large amount of sensible opinion throughout the country in favour of a policy which will benefit the industrious man, rather than establish a vested right or interest.

### The Cant of Landlordism.

The Australian land speculators who live in England are devoting much of their time to abuse of the Federal Land Tax. At the Annual General Meeting of the Scottish Australian Investment Company, Ltd., on November 18th, Mr. George Rait, the chairman, denounced the tax: "What was proposed was sheer confiscation. . . . He thought it would be a very good thing if it were nipped in the bud at once by the Royal assent being withheld. . . . . Theirs was an old company which was started in 1840, and until recently—until the Labour Party and the Socialists came into power—the company's relations with the different Governments in Australia were most friendly in every way, and so they would be again when the latter pursued a proper course. The company were only too delighted to sell their land, to get the proper people to go out to it."

After a long and abusive speech the Report was adopted, and a resolution passed increasing the remuneration of the directors from £1,200 to £2,000 a year, to take effect from and after July 1st, 1909. If the words cant and stupidity are appropriate in any circumstances, they apply here with exceptional force. This man who talks about Socialists and confiscation declared in his opening remarks that the profit and loss account showed a balance of £116,199, "which I think is the largest balance that I have had the pleasure of bringing under your notice. . . . Last year you had only 2 per cent., this year you receive 5 per cent., and you have besides the knowledge that there is added to the value of your ordinary stock the substantial sum of £40,000 through the reserve fund." We commend these facts to our readers and ask them to use them for the purpose of meeting similar canting statements that are made with regard to the Taxation of Land Values in this country. These men, blinded by the view of their own interests only, have no eyes for the general interest of the country. Under the threat of the land tax they are

opening up the land which they have too long closed down, and yet they kick against this policy which is nothing less than the salvation of the country.

### Consumption and the Land Question again.

A "Tuberculosis Exhibition" was held in York on Nov. 7th—12th. On the last day of the Exhibition a lantern lecture was given on the subject of "The Healthy Home," by Mr. E. R. Hardie, of Newcastle, in which town the housing problem is very serious. In answer to questions, Mr. Hardie said :—

> When we came to deal with slum property, it was most remarkable how the value of it went up, when the public authority required it, and had to pay out of the nose. The land question was at the bottom of it, and in his opinion the real remedy was the Taxation of Land Values. When they heard of waste land, he almost thought that while there was a single square yard of land that could be described as waste, there should not be a single unemployed man. There were acres and acres of waste land, and there ought to be some way of bringing labour to it. The argument was brought forward that waste land was of no value, and not suitable for agricultural purposes. Could anyone say there were ten acres in England of no value, and anyone could have it by applying? There would be a good many applicants, and it would soon have a value.

We are glad that this statement was received with loud applause. The insane policy of permitting natural resources to lie waste while human powers and faculties are falling into atrophy and decay is fast becoming intolerable. For want of food, for want of fresh air, for want of warm clothes and suitable houses, millions of children never attain fulness of physical, mental or spiritual life. Even if they were born with full vitality they can never grow. They die, or are slowly killed, by the most cruel and tantalising death. Why should we be patient with the system which is responsible for this?

### A Sane and Fair Land System Wanted.

Mr. Lloyd George in the course of an address to a large Liberal meeting at St. Pancras on Wednesday, 23rd November, said :—

But if they had taken the quack remedies of the Tariff Reformers, what would have happened? They could see what had happened in Germany. They had already got sick of it, and they had swallowed Socialism in order to get rid of the effects of Tariff Reform. If they judged the present position of trade by every test, our home and foreign trade had improved enormously. The building trade was better by 50 per cent. than it was when he introduced his Budget last year. They were steadily getting on, but things would never be right in the building trade until they had completely unlocked the resources of the land. How could they have good trade in building when they had a system which first of all gave the man who did nothing the first cut, and the best cut, and the juiciest cut, and a cut that very often left nothing but the bone for the rest? (Cheers.) They would never get the building trade what it ought to be in this country until they had got a sane and fair land system in this country.

The Chancellor of the Exchequer does well to keep the land question to the front in this issue with the Lords. It was the land clauses of his famous Budget that made the issue with the Lords, and it will be a bad day for the Liberal leaders when they forget this as some of them, as most of them, seem anxious to do. To ignore the land question in this fight is to throw open the ground again for the Tariff Reformer and his "quack remedies."

### Leo Tolstoy.

Leo Tolstoy died on November 20th. His death was made the occasion for the paying of many tributes to his work. We are not here concerned to determine Tolstoy's place amongst the thinkers of the world. It was not as an original thinker so much that Tolstoy appealed to us, but as the staunch, courageous and eloquent apostle of righteousness and justice, of peace on earth and good-will to all men. It was enthusiasm for morality, for social justice, that inspired his life; it was this that lifted him almost above human weaknesses and human passions; and it was this that eventually made him the one voice in Europe to which men of all shades of opinion gave a respectful hearing.

We followers of Henry George owe Tolstoy a special debt of gratitude. For many years, during almost the whole of his career, he saw clearly enough that the Land Question was necessarily the root of social, political and moral questions, that, to use his own words, "the only indubitable means of improving the position of the workers consists in the liberation of the land from its usurpation by the landlords," and its administration in such a way as to distribute it and its fruits equitably amongst all. It was, however, only of comparatively recent years that Tolstoy came to realise that to both these ends "the most just and practicable scheme is that of Henry George, known as the single-tax system." But after he did come to realise this, he never lost an opportunity of using his world-wide influence to bring home the truth, justice and simplicity of this system to thousands to whom otherwise it might long have remained unknown. When writing, in September, 1908, to the Federation of the Single Tax Leagues of Australia Tolstoy expressed his regret that he had done so little for the cause which united him to them. He had done much, however, more than he himself realised. There is little to admire in the past history of Russia; there is little to admire in its present history; but we cannot despair of the future of the country which gave to Europe the wholesome influence wielded by Leo Tolstoy, whose life almost seems as if inspired by the lines :—

> Because our race has no great memories,
> I will so live it shall remember me
> For deeds of such divine beneficence
> As rivers have, that teach men what is good
> By blessing them.

### Passive Resisters against the Valuation.

At a meeting of Builders and Property-owners held recently in the Institute, Stirchley, Birmingham, to discuss the land taxes and valuation forms, it was suggested by several of those present that they should refuse to fill up the valuation forms. After Mr. Rhodes (Secretary to the Midland Counties Property Association) had discoursed on the difficulties of Form IV., and had answered several questions in the following discussion, a small property owner said he did not think the Act was going to affect them in the least. There might be some difficulty in reference to the forms, but there was none that could not be got over if the owners were conscientious and filled them up to the best of their ability.

The gentlemen who advocated passive resistance showed a deplorable lack of courage in offering to start resisting. The £50 penalty bogey they have been so busy making during the past few weeks was such a success that it frightened even themselves. One said that "the passive resistance movement only needed a light to be set to it," to which another replied that "the man who did that would be singled out. I propose we ask Mr. Austen Chamberlain." This is not at all fair to Mr. Chamberlain.

### "OUR POLICY."

**"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."**—*Henry George.*

## CHANGE AND CONTINUITY OF POLICY.

The Conference on the relations of the two Houses of Parliament has failed. The question at issue, therefore, has passed from the leaders of the two parties to the nation at large, and the nation, hardly recovered from the last, is confronted by another General Election. Not a few of the electors are wondering whether all this trouble is necessary. The policy of overcrowding one year with two elections requires some justification, and it is only because the Government enjoy the confidence of the country in so marked a degree that such a policy can be undertaken with success.

The position is interesting both on account of the causes or movements from which it has grown, and of the results to which it is likely to lead. There has been a certain continuity of purpose underlying the Government's policy. The movement against the Lords' privileges has run in two distinct lines. To grasp and understand this fact it is necessary to go back a few years. On June 24, 1907, Sir Henry Campbell Bannerman introduced in the House of Commons resolutions directed towards the limitation of the Lords' power to reject measures promoted and passed by the House of Commons. These resolutions are the basis of the present Government Bill. They were framed with reference to the Lords' action in throwing out the Education and Plural Voting Bills of 1906, and they represented the Government's line of attack up till the rejection of the Licensing Bill on November 27th, 1908.

On December 11th, 1908, Mr. Asquith spoke at the National Liberal Club, and declared that the Government had decided to abandon this line. There was a deep significance in his statement that "finance is an instrument of great potency and also of great flexibility, and it may be found to be, in some directions, at any rate, a partial solvent of what under existing constitutional conditions would otherwise be insoluble problems." Significant also was his declaration that "the Budget of next year will stand at the very centre of our work, by which we shall stand or fall, by which certainly we shall be judged in the estimation both of the present and of posterity." The country now appreciates the meaning of this. From that time the Government's policy was directed to an attack on the economic privileges of the Lords by means of the Budget. The fruits of this policy are not yet exhausted. Politically it has given the Liberal Party renewed life and vigour and has bound the country to the Government in a remarkable way.

With the passing of the Land Clauses of the Budget to its credit, and with their administration going on, the Government have decided that they can now afford to turn once more to their task of limiting the Lord's veto power. Once again, on November 19th, Mr. Asquith spoke at the National Liberal Club. This time his purpose was to announce the renewal of the conflict on the old ground.

"It is admitted tacitly," he said, "if not expressly, that it is only when the Liberal Party is in power that the House of Lords claims or exercises its supposed right to compel a dissolution. We have, you see, made some progress in the controversy after all. What I have to say to-day, in the plainest possible words, is that this state of things, that this unevenness, that this injustice, that this deliberate and mischievous distortion of the principles of democracy, this state of things we are determined to bring to an end once and for all. When, then, I am asked what we are fighting for, I answer, for two things—for fair play for progressive legislation and the establishment in all its fulness of representative government."

Here we have the language used three or four years ago by Sir Henry Campbell Bannerman, the resolution to deprive the Lords by direct legislation of the undue political power which they have exercised. The General Election will be fought mainly on this issue. But happily this is not the end. In the same speech Mr. Asquith made another significant statement. "To us as a party," he said, "constitutional changes are but the means to further and greater ends. We have before us great ideals in the social and economic sphere, ideals towards the realisation of which we have made some progress during the last five years, mainly because of the financial omnipotence of the Lower House. We find ourselves hampered at every stage on the road by the overriding powers of a Chamber overwhelmingly Tory in its composition and the natural champion of threatened interests and privileges. Those great causes of which we are the trustees cannot afford to go on waiting."

This declaration bears the promise that we shall only be asked to engage for a little while in this political struggle, and that its fruits shall be used for the further object of freeing ourselves from the tyranny of vested interests. The statement is less definite than we might wish, but this is a fault which often marks those pre-election speeches. When Ministers talk about "social reform" and "ideals in the social and economic sphere," we generally associate these phrases with charitable schemes of Invalidity Insurance, Labour Exchanges and Poor Law Reform, for which they want money.

At this time, however, we believe we are justified in assuming that the Government intend to pass at an early date from reform of the Constitution, and to resume as soon as possible the work of extending freedom in the economic sphere which they began in the Budget. But it is worth while discussing, even as a matter of tactics and politics, whether the movement against the Lords' position should

follow one line or two lines. Experience has already proved that the direct attack on the political power of the Lords does not appeal to the country. To make this attack even possible it was necessary to associate it with the attack on their economic power, their irresponsible domination of the people's means of livelihood through the land. The political or constitutional attack is entirely abstract. It has neither evoked the enthusiasm of the people, nor the strenuous opposition of the Lords. In itself it is empty and uninteresting, and requires to have something close behind it, or better still, right inside of it, as the Budget was last year.

We are sometimes asked how we shall get a Bill for the local Taxation of Land Values through the House of Lords, unless we curtail their powers. We have no fear. It will go through as the Budget went through, by the irresistible force of public opinion in its favour. The weakness of the Liberal or democratic forces at any time is not due to the overshadowing power of the Lords, but to the fact that the burning desires and aspirations of practically the whole people never find expression or outlet in a political measure. The first business of any Government in this country is to remove at once the barriers which prevent the land of this country from supplying to millions of men, women, and children the pleasant bread of life, for lack of which they are dying, and which the land holds in such abundance, to remove those obstructions to production which dry up the streams of trade and commerce, which make men industrial outlaws on the face of the earth, tying up their hands and numbing their brains in idleness.

Let the Government put its hand to this sacred work in earnest, let it open to a thirsty people the water of life, let these people feel the sap and vigour of life which Nature has provided coming into their beings, and we should like to see the House of Lords stand in their way. There is, after all, only one method of destroying a privilege, and that is by removing its roots or foundations. The Lords have built themselves their privileges, slowly and patiently, on the ownership and increasing ownership of land. They will only disappear with the dissolution of this ownership, and with the gradual reinstatement of the people in their free and natural rights to the use of land. Democracy will only be established step by step as this is accomplished, and efforts to clothe democracy in proper forms, when the substance of democracy does not exist, are irrelevant, and apt to be mischievous. Democracy will grow from the heart or centre outwards, and will shape new and appropriate forms for itself as it grows. To a people free from the despotic necessity of struggling beyond their strength to gain and hold the material basis of life political achievement would be easy. With such a people the task of statesmen would be simple. Poverty and the injustice from which it springs are the facts which baffle the most brilliant efforts to build a permanent and stable Constitution.

## THE HIGHLAND CAMPAIGN.

### AN INTERVIEW WITH MR. J. DUNDAS WHITE, M.P.

In reply to a few questions Mr. White has given us the following short account of the impressions he formed during his speaking tour in the Highland counties.

"You opened your campaign in Oban?"

"Yes, we began at Oban, thence to Fort William, thence across the country by Loch Laggan to Speyside, spoke at various places along Speyside, then at Elgin, Nairn and various places along the south side of the Moray Firth. The next departure was then made for Thurso, the most northerly port on the mainland of Scotland, from which we passed to Wick, working our way down the centres along the coast, and concluding at Dingwall. Then across to the Isle of Skye, where meetings were held at Portree and Dunvegan, thence to Stornoway further north, and south again to close the series at the Inverness Conference."

"What kind of meetings did you have?"

"On the whole we had good meetings. The numbers who came varied according to the place and hour, but the whole campaign was marked by the greatest interest on the part of those who were present at every meeting, and some of the meetings were large and enthusiastic."

"In what did you find the people most interested?"

"I had known before starting that they held strong views in favour of the Small Landholders' Bill, but the experience of the meetings showed that the subject of the Taxation of Land Values also evoked very great interest. The key-note of course was that the people have certain rights to the natural resources of the country, and that those who made buildings and improvements were entitled to the full benefit of them. This went home, particularly in those districts where the clearances had not been forgotten, where the memory was still green of the way in which the people had been driven without compensation from their homes in order to make room for sheep and deer. Since the Crofters' Act, these conditions have of course been ameliorated, but their effect is being increasingly felt by the small towns which have naturally been crippled by the depopulation of the agricultural districts which they should naturally serve. These little towns are also being crippled in yet another way. I had of course, been familiar with the idea of accommodation around our large towns, but was not prepared to find the same conditions there."

"How do our land and rating systems affect these small towns?"

"In various cases the people are huddled together in houses in low-lying positions which should have been condemned long ago, but there is excellent building land a little higher up, and it has been the experience time and again that while it is rated at about 12s. or 15s. per acre, the feuing price is £10 or £12 per acre, which is practically prohibitive. This combined with the rating of houses—and in some cases the rates are very substantial—not only prevents the building of houses for the people themselves but also militates against the building of houses for the better accommodation of summer visitors, and checks any possible development. A good deal has been spent in various places on harbours, but there again there was the same difficulty, that if the expenditure leads to development, there is a greater demand for land, and the feuing price can be raised correspondingly. Indeed it is increasingly recognised that if the decline of the population is to be arrested and the Highland districts to be developed, the land question must be faced boldly and at once. The present evils are increasingly recognised and public opinion is ripe for a solution."

"Did the people appreciate the fact that the valuation of land would help them to gain the object of the Small Landholders' Bill?"

"Throughout the campaign the close relation was shown between the question and the reform of rating and the Small Landholders' Bill, and special attention was laid on the new valuations under the Budget as providing the basis for the joint reforms. It is found almost everywhere that there is a great demand for Small Holdings. Indeed, only recently applications for Small Holdings were received by one important County Council to the extent of nearly 1,400. The best answer to the suggestion that there is no land suitable is the Report of the Highlands and Islands Commission of about 16 years ago which reported giving details for each of the Crofting Councils of Scotland, that in the six crofting counties of Scotland there were about 1¾ million acres of practically unused land suitable for the creation of Small Holdings or the extension of the existing ones, or for the establishment of small farms. It is high time that the recommendations of that Commission were given effect to."

## MR. JOSEPH FELS ON SMALL HOLDINGS.

### AN INTERVIEW.

"I understand, Mr. Fels, that you have lately changed the method of managing the Mayland Farms?"

"I have not exactly changed my method, but I have corrected my way of dealing with most of the small holdings. The reasons for this are that the small holders originally put in were more or less inexperienced, and had very little capital, and further, because of the poor quality of the land."

"From what sources were your small holders drawn?"

"The small holders were drawn principally from London, from the industrial classes instead of from the people we should have drawn them from, men with agricultural experience."

"Then your experience would lead you to conclude that it was not a successful policy, that of taking men in middle life from the towns."

"No, I found it was a poor policy, because the middle aged industrial worker took quite as long to learn anything about farming as he would to learn any other trade, and, on the principle that you cannot teach an old dog new tricks, it is best to take experienced agriculturists of whom there are plenty and to spare in Great Britain looking for land."

"Would your experience lead you to say that it was better to attempt the solution of the unemployed problem by different means than those which you employed in this case?"

"I did not start this small holding scheme in Mayland for this reason at all. To the outsider it appeared a benevolent or philanthropic enterprise; to some as the fad of a well-to-do man; to others as a fool thing generally. My object in starting it was to demonstrate that the presence of an industrious population gives value to the land on which they work and to adjacent land."

"Were there other causes of the failure than the unsuitability of the men?"

"Well, among other reasons was the distance from the railway station, nearly four miles. The soil is about the heaviest clay land in Essex, in fact practically in all England, and being so near the sea-level difficult and expensive to drain."

"What satisfactory features were evolved from your experiment with Mayland farms?"

"Among these are the gradual improvement in the condition of the small holders who are left; the proper development of intensified agriculture; the starting of a co-operative shop; an open-air and closed school, etc., etc."

"You have done something in the way of advancing education at Mayland, giving the children special opportunities?"

"Yes, when we bought the land at Mayland the nearest school to the farm was a little under two miles. The school was of the old type, the principal object being apparently to make the children sit up and keep silent. The Essex Educational Council agreed to staff the school at Mayland if we provided the building, but in a very short time it was found necessary to give notice to the Council to vacate. Since then I have been running the school myself, based on lines that give the children more freedom. Within a year we have "re-made," for want of a better term, the sixty or seventy children in constant attendance, physically and mentally."

"You attempted to organize a co-operative system of dealing with the produce of each consumer. I understand that system broke down. To what do you attribute this?"

"To the fact that the small holders themselves were not trained or educated to co-operation, and though most of them called themselves Socialists, they were Individualists almost to a man, and being strangers to each other, distrusted each other. To have changed this would have meant to have changed the nature of the small holders. Given access to land of the right quality by a sufficient number of men of the right quality and with agricultural knowledge, and with a sufficient amount of capital, these men would naturally co-operate as most men are willing to do when they are on an equality. I should certainly say co-operation is entirely feasible where men have equal opportunities, and it would be to their profit in every case to co-operate with each other, as is pretty conclusively proved by the widespread co-operation that has actually come about, and also in Denmark by conditions of land tenure which promoted the better development of land and human relationship."

"What is your opinion of the Hollesley Bay Farm Labour Colony experiment on which there is said to have been a loss of £79,000?"

"In the first place, I do not believe there was any such loss, as opponents of a thing can usually cook up any account or statement they want; figures are easily played with, but it was never expected that a Labour Colony for the Unemployed would or could under present conditions be made self-supporting, just as in my experience of Mayland with men brought from the city and unused to land cultivation. The Hollesley Bay labour was equally inexperienced, and, as we cannot make a silk purse out of a sow's ear, naturally men who are used to sawing timber, driving nails, loading machinery and sweeping streets would not make very good farm labourers for a three months' stay as a limit. It takes a man three months to get his muscles in shape for farm work. All these small holdings and Farm Colony cultivation schemes under such conditions as we find must necessarily be mere palliatives and of no constructive importance, but given free access to land, exemption from taxes and rates on industry, and buildings, men would find their own level and small holdings would spring up almost automatically in great numbers wherever the land was suitable for them."

"What are your future plans for Mayland?"

"My idea is that the occupants of the small holdings would be paid a fair wage of £1 per week, which is to be charged to them along with the expenses of the particular holding, and give credit for the produce of their Small Holding, the balance belonging to the occupant so that he may be made more or less independent by what he makes."

"How has the presence of the Mayland enterprise affected land values within say a radius of 2½ miles?"

"It has put them up 70 to 100 per cent. My next-door neighbour wants 100 per cent. more for the 141 acres he has than he asked the day after I purchased the farm.

# HOW SLUM-OWNERS ARE ENCOURAGED AND REWARDED.

## THE TABARD STREET CLEARANCE SCHEME.

The London County Council have now before them a scheme for the clearance of slum properties, covering a total area of 16 acres, situated in Tabard Street and Grotto Place, Southwark, and in Crosby Row, Bermondsey, involving a capital expenditure of £473,000, and a net loss to the London ratepayers of £387,700. In other words, in order to get possession of some 16 acres of land to-day, a purely slum property, of the estimated value of £85,600, or, without provision of 5 acres for an open space, of £93,350, the London County Council proposes to pay no less a sum than £473,300.

The average yearly death rate per 1,000 from all causes was, period 1904–8, in London 14·9, in Southwark 18·2, in the Tabard Street area 36·8; from 1905–9 it was in London 14·5, in Southwark 17·5, in the Grotto Place area 39·1, in Bermondsey 18·9, and in the Crosby Row area 30·9. Hence no public-minded man can question the necessity for some "drastic action" being taken with reference to the areas under consideration. But they may well question the necessity for such action involving a loss to the ratepayers of London of a cash sum of £387,700, involving, such is the magic of compound interest, a total payment during the next fifty-nine years of over £785,000!

Under an order of reference, the Council must arrange that all outgoings, in respect of their dwellings, inclusive of capital charges, shall be met out of the rents received. Even after saddling a huge sum on the rates, by means of writing down the value of the land, the rents the Council is compelled to charge are more than the poor people who are displaced can pay. In this Tabard Street case, the value of the land has been written down from £473,300, the gross cost, to £85,600, the estimated value after the clearance. In the Clare Market scheme the value of the land was written down from £80,000 to £10,000. In 1902, Sir John Dickson-Poynder, M.P., L.C.C., said that "the last 25 years' operations in improvements and clearances had involved a net irrecoverable loss to the ratepayers of London of no less a sum than £1,206,000, arrived at by this artificial operation of writing down the values." The futility of these schemes for rehousing the displaced people is borne out by past experience. In the case of the Blackwall Tunnel, the works displaced 1,210 persons, accommodation was provided for 1,104, but only 9 of the original occupants availed themselves of the new dwellings. In the Boundary Street area, out of 5,719 persons, only 11 were original tenants. In the Falcon Court scheme only 40 of the 500 provided for were original occupants.

As reported in the Agenda Paper of the London County Council of Tuesday, November 1st, the Medical Officer of Health represented to the effect that—"The houses, courts, and alleys within the respective areas are *unfit for human habitation*: that the narrowness, closeness and bad arrangement of the streets and houses, the want of air, light, and ventilation, and other sanitary defects, are dangerous or injurious to health." Nor is this surprising; for the Tabard Street area is represented as about 13½ acres in extent, as containing 649 houses, inhabited by a population of 3,552 persons—that is, *over 40 people to each house!*—"nearly all of whom are persons of the working class." 'The characteristic feature of the area is the narrowness of the streets and the bad arrangements of both streets and houses. George Court is, in parts, only 3 feet wide; Little Britain, 5 feet. . . . Out of 32 streets in the area no less than 13 are *culs de sac*. The houses in Tabard Street are three storeys in height, but nearly all the other houses on the area consist of two storeys, and contain either two or four rooms. Many of the houses have backyards, which are small, and in which are situated the waterclosets and dustbins. . . . The houses generally are worn out; the walls of many of the ground-floor rooms present evidence of dampness, or have been match-boarded in such a way as to conceal the dampness; and the staircases are, in a number of instances, narrow, dark, and dangerous." The Grotto Place area comprises some 1½ acres, and contains 138 houses, mostly of one or two storeys in height. "The houses, with few exceptions, are quite worn out, and the inhabitants, who number 567, are of the poorer class." The Crosby Row area is about one acre in extent, and contains 88 houses occupied by 474 persons. "The houses generally are worn out, are surrounded by high buildings, and have insufficient space about them."

Such is the evidence of their own officials. But it is for these 875 houses, worth, according to this evidence, nothing or less than nothing, that the London County Council proposes to call upon the ratepayers of London to pay the sum of £387,700, or over £443 per house! The poor purveyor of diseased meat is held up to public execration, is hauled before our Courts as a criminal, fined, and his property seized, condemned, and destroyed. But the rich purveyor of such hotbeds of disease as those described above is not denounced as a criminal, is not hauled before our Courts, nor is his property seized, condemned, and destroyed. Quite the contrary, his nefarious enterprise is encouraged and rewarded, in this case, by a gift of £387,700, even though he has probably been the direct cause of more deaths than all the detected and undetected purveyors of diseased meat throughout the kingdom.

We are well aware that when undertaking any such scheme the London County Council is bound to act in accordance with Acts of Parliament; and that most Acts relating to "real estate" are framed with more regard to the interests, legitimate or illegitimate, of "property," than to the interests of the community or the health and well-being of the people. In this case they are acting under Part I. of the Housing of the Working Classes Act, 1890, as amended by The Housing and Town Planning Act, 1909, which provides, we believe, that "compensation for disturbance" has to be paid, not in proportion to the intrinsic value of the property taken over, but in proportion to its yield, in this case in proportion to the tribute it enabled them to extort from the unfortunate 4,588 of the poorest and most dependent of the landless classes crowded on these disease breeding spots. But we have a shrewd suspicion that the Council has other powers, powers entrusted to them to rid the district they govern from public nuisances, dangerous to the health of the people, to which they might have had recourse had they desired to do so. Over twenty years ago, according to their own report, their attention was directed to these dangerous areas. The worn-out houses were admittedly unfit for human habitation. Have the Council no power to have them closed on these grounds? Or, even if not, have they not Parliamentary influence sufficient to secure them such powers? The present House of Commons would have lent a willing ear to their petition, and just now the House of Lords would have been very reluctant openly to oppose it. But no! The Council prefer to act on the line of least resistance and greatest cost to the inarticulate and easily deluded ratepayers. But it is by such actions on the part of our governing bodies that the surplus wealth of the community is stealthily drained from those who have little, still further to swell the unearned incomes of those who have much, and that men are richly rewarded for creating such plague-breeding spots in the very heart of our Empire.

L.H.B.

# PORT OF LONDON AUTHORITY.

## PROTESTS AGAINST PORT RATES.

### A Working Model of Protection.

On October 31st, a copy of a letter from a number of prominent London manufacturers to the Port of London Authority appeared in the Press. The letter contained a strong protest against the action of the Authority in fixing the Port rates on goods entering and leaving the Port of London at such high figures as those appearing in the Schedule of Port Rates. Apparently the rates payable in respect of goods imported are, almost without exception, over 65 per cent. of the maximum rates scheduled to the Port of London Act (1908), while the export rates are about 25 per cent. of the same maximum schedule. It appears that in fixing the rates at these high figures the Authority are attempting to levy the full limit of their revenue powers from this source. When the Bill was before the House of Commons, the President of the Board of Trade, Mr. Churchill, in fixing the limit of an annual revenue from port rates at £330,000, said that he wanted to give an adequate security that the interest on the port stock will be properly defrayed, and he had to choose some point which would leave a considerable margin, far more than needed, or likely to be needed." As the same time Mr. Churchill told the House of Commons that he wanted to give a general assurance to the traders of London and the metropolis of the very minute, not to say microscopic, character of the dues which would be levied, and he assured Parliament that nothing like £330,000 would be

required, indicating that about £180,000 at the outside would be sufficient.

On November 4th, at a General Meeting of the Mincing Lane Section of the London Chamber of Commerce, a resolution was passed protesting against the action of the Port of London Authority in imposing on the entrepôt trade of the Port the double burden of both import and export rates. The section has repeatedly pointed out to the Port Authority that to impose both import and export rates on this traffic will tend to divert trade from the Port of London. During the discussion attention was drawn to the matter with which the manufacturers' protest was concerned.

On November 14th there appeared in the Press a copy of a letter from the Indian Tea Association (London) protesting against the heavy rates and against the burden on the entrepôt trade. They stated their belief that as a consequence a large proportion of the distributing trade would be lost to London.

On November 11th the Chairman of the London Waterside Manufacturers' Association, Mr. L. A. Martin, had a letter in the TIMES. In this he stated that the Association were quite prepared to pay towards the upkeep of the Port by rates on goods, but protested that they were excessive. He stated that ordinary merchandise could be diverted to other ports, and that shipping companies could take their vessels elsewhere, but London manufacturers would be unable to move their works to escape the dues.

In the same issue of the TIMES there was a letter from Charles Charleton, Chairman of the Railway and Dock Rates and Charges Committee of the London Chamber of Commerce, and representing the Conference of London Trading Mercantile Associations and Exchanges. He also stated that the bodies he represented favoured the principle of levying rates on goods for the upkeep of the Port, but protested strongly against the Authority using the full extent of their revenue powers granted by Parliament. He said in conclusion: "I may add that I am personally of opinion that the collection of a more moderate revenue would not have aroused the antagonism of the traders, and would have sufficed for the needs of the Port."

An examination of the Schedule of Port Rates issued by the Port of London Authority reveals the fact that Protection has been instituted on a municipal scale. Goods are scheduled under no less than 904 headings, for each of which special rates are quoted, two rates for foreign trade, inward and outward; and two for coastwise trade, inward and outward. We find that leather from abroad, rough tanned, but not curried is rated at 1s. 4d. per ton, but curried and finished the rate is 3s. 4d. per ton, while hides are rated at dry 8d. per ton, wet 4d. per ton. For all goods the foreign export rates are less than half the import rates, while coastwise trade is rated at half the foreign rates.

This principle of Protection runs right through the schedule. Thus we find iron ore and pig iron from abroad at 2¾d. per ton, while iron and steel are rated under seven classes, the rates increasing as the articles are more highly finished; for example, rough iron castings are rated at 4d. per ton, finished at 7d. per ton, tubes, pipes and fittings, iron tyres, wire goods, at 7d. per ton, and bedsteads, screws, safes, saws, spades, tools, winches, type and lifting jacks at 1s. 4d. per ton. Ironmongery not otherwise rated is at 1s. 4d. per ton. Copper is rated at 1s. 4d. per ton, copper manufactures at 2s. 0d.

Even if it were granted that a tax on trade is necessary, which we do not grant, one would think that the rates should have been levied according to some general and impartial principle.

The disadvantages of the protective nature of the rates are becoming apparent. In the first place during the enquiry held by Lord St. Aldwyn in respect of the schedule, in February and March, this year, the report of which was published on April 18th, no less than 210 different commercial, manufacturing, trading and carrying associations and chambers of commerce protested against the rates levied on the goods with which they were respectively concerned. These included, the Aberdeen, Bradford, Cardiff, Glasgow, Goole, Gravesend, Hull, Kirkcaldy, Leeds, London (16 sections), Newcastle and Gateshead, Sunderland, and West Ham Chambers of Commerce and the big London Railways and Shipping Companies. This is exactly what would happen if Protection were re-established in this country: every interest would fight for rates to suit its own particular purposes, the most powerful would win, and it would be a case of the devil take the hindmost.

Lord St. Aldwyn states in his report that "the sole interest of the Port of London Authority is to maintain and increase the trade of the Port." The best comment on this statement is a reference to the schedule of rates and to the protests of the manufacturing and trading interests.

In the first annual report just published the total capital expenditure is shown at £23,028,165 6s. 4d., and the interest paid on stocks at £839,643. That is, a yearly payment of over £800,000 is to be made for the upkeep of the Port apart from the ordinary working expenses. The consumers and traders in London will have to pay this, through increased rates, but those who have reaped and will continue to reap the benefit are the landowners in London and district. The more the docks are improved and the better they are worked, the higher will be the value of land. This interest on capital expenditure cannot justly be levied on the consumers and traders; for it represents interest on the amount which has been added to the land value of the area affected. The fair method of raising this amount would be a rate on land values. S.J.P.

## HERE AND THERE.

According to an official report 92,000 acres have been obtained by the English and Welsh County Councils for Small Holdings.

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"The United Committee for the Taxation of Land Values is scattering a lot of rascally leaflets broadcast over the country."—Mr. Pretyman, at Aberdeen, November 11th.

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Speaking in the House of Commons on November 21st, Mr. J. A. Pease said that the Government proposed in the Finance Bill in next Parliament to afford discussion over the whole range of our taxation system.

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The constituencies are being flooded with mendacious literature by the United Committee for the Taxation of Land Values, whose funds are mainly derived from foreign sources, and it is of the first importance that this mischievous propaganda should be effectively answered.—Mr. Pretyman, in the TIMES, November 23rd.

* * *

Westminster City Council has had to take action with reference to what is believed to be the smallest shop in its district. The tenant has been obstructing the public way of St. Martin's Court by placing goods on wooden trays on trestles outside his fruit shop. The tenant said he took the shop—which is only 18in. deep at one end and 24 in. deep at the other—at a heavy rental, and he is compelled to use the wooden trays to pay his way.

* * *

"If landlords were compelled to suffer much longer owing to the inquisition on them by the Radical Government of extra taxes, the time might arise when they would have to fight for their rights, and he would not hesitate, whenever the time came, to use once more the sword presented to Sir John Owen, an ancestor of his, for risking his life for principles."—Mr. Ormsby-Gore, M.P., at Portmadoc, October 26th.

* * *

THE PEOPLE'S BUDGET.—I don't believe the above, for it has robbed us of £200 and more subscriptions by which we were able to minister to our 8,000 poor people's needs. Please do help me in this riverside struggling parish, and enable us to help them. for our funds are bankrupt and we have the winter before us.—The Rev. Herbert Williams, The Clergy House, Tower Bridge, S.E.—MORNING POST, November 2nd.

* * *

By instructions of the Countess of Warwick, several portions of the Easton Estate at Dunmow were sold by auction on November 8th for building purposes. In all, twenty-eight lots, varying in size from eight acres to a quarter of an acre, were offered, and every one was sold, the total amount realised for twenty acres being £3,132. The competition for several of the best sites was very keen. One plot of two acres was purchased for £1,080.

* * *

In Belgium 72 per cent. of the total holdings are cultivated by tenants and only 28 per cent. by owners (598,306 and 231,319 respectively). Or if instead of taking the number of holdings we take the area of land, then we find that two-thirds of the cultivatable land is cultivated by tenants and one-third by owners (3,261,287 and 1,730,722 acres respectively).—NOTES OF ALLOTMENTS AND SMALL HOLDINGS ASSOCIATION November 21st.

We see from the Liberal Song Sheet issued by the Liberal Publication Department that they still exclude the Land Song from their list used at election meetings. East London people present at Mr. Lloyd George's Mile End Meeting did not approve of this omission. They called for the Land Song, and shouted the chorus with splendid enthusiasm and effect. We hope the Land Song will play a greater part in this campaign than it did a year ago.

* * *

The Australian Mortgage Land and Finance Co. Ltd., held its annual meeting in London on November 10th. The Chairman, Mr. F. A. White in submitting the report, entered into a long criticism of the Australian Land Tax. When he was not abusing the Labour Government, he was dwelling on the prosperity of the Company. "We are to-day—or shall be, we hope in a few days—in a position to invest our capital not only in Australia, but in any other part of the world."

* * *

"For a long time there has been a consistent effort on the part of the Unionists to keep the Navy outside the range of party politics."—MORNING POST, November 23rd. Yes, can there possibly be a living inhabitant of the British Isles who remembers the Dreadnought agitation during the far-off spring of 1909, or who can cast his or her memory back to the still more remote age when Blatchford, DAILY MAIL, Lord Charles Beresford and other good "Radicals" got up such a frightful Navy scare, in that far distant time—December, 1909, and January, 1910?

* * *

Mr. E. G. Pretyman, M.P., was the principal speaker at a public meeting held on November 18th, in the Dome, Brighton, under the auspices of the Land Union. Mr. Pretyman said that it was a compliment to the Land Union that at Nottingham on the previous day its policy had been practically adopted. It was the object of the Government to put the biggest burden of taxation on the land. (A Voice: "Quite right.") Mr. Pretyman was frequently interrupted and, according to the TIMES report, one member of the audience had to be ejected. This is satisfactory for Brighton.

* * *

A remarkable case concerning a home employment advertisement was reported in the Press on November 20th. A man and his wife were charged at Bow Street with being concerned together in stealing 83 postal orders, for 2s. 6d. each, by means of a trick. According to the police evidence the man, on arrest, made a statement to the effect that on November 18th he inserted an advertisement (offering home employment) to which he received roughly 10,000 replies. After receiving the replies he forwarded a memorandum to the senders inviting them to send him 2s. 6d. He said he inserted the advertisement because he was out of work. It meant either that or the workhouse. He had no employment to give, the whole thing being a swindle.

* * *

Messrs. Osborn and Mercer ask us to announce that the Isle of Lewis, the principal island of the Outer Hebrides, is to be sold, by order of Major Matheson. In extent about 500,000 acres, the island provides sport with deer, grouse, woodcock, and snipe, and it has three salmon rivers. The principal mansion, known as "Lewis Castle," standing in 600 acres of grounds, overlooks Stornoway. It was visited by King Edward and Queen Alexandra in 1902, when their Majesties planted trees in the grounds. It has also been visited by King George, and the late Duke of Edinburgh on one occasion spent a week there. The population of the island is about 28,000, of which Stornoway has 4,000, the majority of the remainder being crofters.—TIMES, November 18th.

* * *

Catherine of Braganza, wife of Charles II., was not a very happy Queen. Nevertheless we owe her a debt of gratitude in that it was practically owing to her that England first obtained a foothold in British India. The marriage was fostered by the Portuguese in every way, one way being the very handsome marriage portion assigned to the future Queen of England. Part of that dowry was the "Island of Bombay in the East Indies." As early as 1532 the Portuguese had captured that island, and in 1661, on the marriage of Charles II. and Catharine, it was ceded to England. The Portuguese did not realise the value of the gift, nor did Charles, who in 1668 granted the newly acquired territory to the East India Company for an annual payment of £10!—PROPERTY MARKET REVIEW, November 12th.

## PUBLIC AND PRIVATE INTERESTS.

### Glasgow University Recreation Ground: £500 an Acre.

Owing to increased laboratory accommodation encroaching on the present recreation ground, the University of Glasgow has acquired 15 acres of land at Anniesland from the trustees of the Kelvinside Estate, at £500 an acre. This land would be rated at about £2 per acre.

### High Price for Small Holdings.

The Small Holdings Committee of the Holland (Lincs.) County Council have decided to purchase a farm near Cowbit in the occupation of Mr. Cook, and comprising 152 acres, at £53 per acre. The committee have, in addition, purchased a farm in the Moulton district, occupied by Mr. John Manby, of an area of about 92 acres.—MARK LANE EXPRESS, November 14th.

### A Valuable Site.

According to the PROPERTY MARKET REVIEW for October 29th, a new opera house in Kingsway will be erected by Mr. O. Hammerstein, who has offered a rent of £4,875 a year for a lease for 99 years of a site in Kingsway between Sardinia Street and Portugal Street. The site in question has an area of about 24,350 square feet with frontages to Kingsway, Sardinia Street, Sheffield Street, and Portugal Street respectively. This ground rent is at the rate of £8,723 per acre.

### A Public Valuation and a Withdrawal.

The TIMES of November 5th said that despite a very large attendance at their auction of Essex land, Messrs. Kemsley were unable to do business with the more important lots. These were situated at East Tilbury, near Low Street Station, with good frontages to the Thames and public roads, and had a total area of 885 acres. For St. Clere's, a freehold farm of 473 acres, the final offer was £11,600, and for Gobions, a farm of 398 acres, £9,800. These offers were at the rate of £24 10s. per acre.

### Lord Manvers's Estates.

Two of Lord Manvers's Lincolnshire estates were offered by auction at Lincoln yesterday. The Newball estate, including the manor house and other farms, of a total acreage of 1,088, passed in one lot at £17,000. Six of the ten lots into which it was then divided realized £15,020, the Manor Farm and 352 acres making £7,450, and Grange Farm, 257 acres, £4,075. The Newball Wood Farm, 132 acres, made £2,050; and the Langton Estate Farm, 893 acres, was sold in one lot at £15,900. The Woodlands failed to sell.—TIMES, Nov. 5th.

### Miners' Wages Reduced.

The Northumberland Coalowners met at Newcastle on Saturday under the presidency of Mr. R. O. Lamb. Representatives of the colliery mechanics', deputies', enginemen's and firemen's associations attended. The question of wages was discussed, and it was proposed by the owners that there should be a reduction equal to 1½d. per day in all classes, excepting the firemen, who were to suffer a reduction of 2 per cent. The men's delegates agreed, though, so far as the enginemen were concerned, the decision will be submitted to the association for confirmation.—MORNING POST, October 31st.

### L.C.C. and the Government.

The Improvements Committee of the London County Council reported that they have been in communication with his Majesty's Commissioners of Works as to a site in Kingsway which the Government desire to acquire for the purpose of erecting offices for the Public Trustee. It is stated that the site suggested has an area of about 10,750 square feet and frontages to Kingsway, Sardinia Street, and Lincoln's Inn Fields respectively, but the site available for the erection of buildings will have an area of about 8,000 square feet. The Government ask that the land be conveyed subject to a perpetual rent charge of £2,000 a year.—PROPERTY MARKET REVIEW, October 29th.

### The Risks of Small Holders.

An experienced farmer and owner of agricultural land, speaking to me about the prospects of small holders who are taking land up as fast as it is obtained for them by public authority in the North, says he sympathises with the tenants who are taking upon their shoulders responsibilities which may easily become irksome to them after a while. Rents of 32s. 6d. an acre and

"all that comes against the holding" will be a heavy drain upon their resources, unless they are men with capital. A bad season or a few losses would bring the men to bankruptcy. Since the first flutterings and scramble for allotments subsided, the eagerness to take up land has subsided.—MARK LANE EXPRESS, November 14th.

### Landowner on Land Values.

He happened to be among those who were selling land at present. He always thought it very much better if possible for a landowner who had land which he was unable to look after himself, or unable to visit as much as he would like, to sell it, and that was one reason why he thought it better to part with outlying estates. He did not agree with Lord Carrington when he said that the Government's land policy had made the value of agricultural land jump up. The value of such land had been growing gradually in years past because prices were better and farmers had adapted themselves more to the new requirements. It was owing to these things that land had increased in value, and not owing to the policy of the Government.—Lord Manvers at Collingham Show.

### Another Valuable Site.

London's next new theatre is to be built by Mr. H. B. Irving and it will be called the Irving Theatre. Appropriately enough, it will stand within about a hundred yards of the statue of Sir Henry Irving, which is to be placed at the side of the National Portrait Gallery. The new playhouse will have its main entrance in Charing Cross Road, and will face Wyndham's Theatre, while on either side are the Alhambra and the Hippodrome. We understand the site will change hands for £100,000, but all the land will not be occupied by the Irving. It is proposed to provide seats for two thousand people, and special attention is to be paid to the stage. We believe the house will be completed in about fourteen months, when Mr. Irving will open it with a Shakespearian play on his return from Australia.—PROPERTY MARKET REVIEW, October 29th.

### High Prices for School Sites in Glamorgan.

According to the SOUTH WALES DAILY NEWS, at a meeting of the Glamorgan Education Committee, held in Cardiff on October 25th, several members protested against the recommendation of the Buildings Sub-Committee that a site at Tonna be purchased for £300, conditionally upon a stipulation that the Council pay half the cost of an approach road being withdrawn. Alderman Hughes pointed out that this was at the rate of £600 an acre. Further, the recommendation to offer £350 for the freehold of a site at Duffryn, Rhondda, was at the rate of £500 an acre, and to offer £500 to Lord Jersey for a half-acre site at Briton Ferry meant £1,000 an acre. He thought these prices were very exceptional, and he would like some explanation.

Mr. W. Howell observed that they had been paying anything from £1,000 an acre at Port Talbot, and other districts saw they could do the same.

It was agreed by five votes to four that the matter be referred back, in order to see if other sites could be obtained, or, in the alternative, to apply for compulsory powers.

### The Need for Valuation and Taxation.

On the question of "Derelict Allotments," alluded to in last week's "Seasonable Topics" on page 509, I am reminded of an instance, an extraordinary case of wilful neglect, that came under my observation a few weeks back. A man—said to be a very poor man—was summoned before a bench of county magistrates for non-payment of rates. Strange as it may seem, he had been exempted from paying any rates for a long time. He owned, actually owned, an acre of land, and this he was too lazy to cultivate. Instead of being put to good use, it lay derelict, a weed producer and disseminator. The magistrates made an order, but I have not heard whether the defendant paid up, or whether a distress warrant was issued. There was certainly nothing to be seized upon his land, neither crops or stocks.—"Northern Notes" in MARK LANE EXPRESS, November 14th.

### A Farm or a Building Estate.

An extensive area of ground, which, although known as a farm, forms in reality an estate suitable for the conduct of building operations on a large scale, is shortly to be sold by auction by Messrs. Edwin Fox, Bousfield and Co. It is situate within a short distance of the Hammersmith Broadway, and has a frontage of more than 1,000 feet to Fulham Palace Road, and another of nearly 400 feet to the River Thames in the rear, and in its entirely it contains an area of about 21 acres. It is seldom that such an extensive plot of ground in a London suburb comes into the market, so that the present offers an exceptional opportunity for securing a site which is capable of immediate development for building purposes, and which, the auctioneers intimate, will be sold at a price enabling a purchaser to realise a large profit from his operations. Having regard to the situation of the land, it appears to be well adapted for the erection of numerous shops and houses in the Fulham Palace Road, whilst the frontage to the Thames might be made available for the purposes of wharves and factories, and the central portions of the estate would be suitable for the erection of medium-sized villas. The property is of freehold tenure, and it is estimated that by a judicious scheme of development a building frontage of between 8,000 and 9,000 feet might be made available.—STATIST, November 12th.

### "After Criminal Business."

The YORKSHIRE POST of October 31st told the following story:—

On the conclusion of the criminal business, at the Hull Quarter Sessions, on Saturday, the Recorder, Mr. Harold Thomas, heard an appeal by Mr. T. R. Ferens, M.P., against the poor rate for the parish of Sculcoates, made in April last, against his house on Holderness Road, which had been assessed at £300 gross, and £265 rateable.

Mr. Ferens had objected to these figures before the Assessment Committee, but the Committee refused to make any reduction.

Mr. Konstam, for the appellant, said that Mr. T. R. Ferens, M.P., had recently purchased Holderness House, in respect of which, under the occupation of Mrs. Jalland, the gross value was fixed at £125, and the rateable value £110. The house was a portion of the Jalland Hall estate, purchased for the Hull Garden Village Company.

Mr. Walter Stickney, land agent, agreed that the assessment for the Holderness House had not been altered for 35 years. The land was worth £13,000, the price Mr. Ferens paid for it, or £1,200 per acre.

Mr. Percy Runton said that over £2,700 had been spent by Mr. Ferens on alterations. Before they were made he did not think a tenant would be found to pay £100 a year.

Sir W. Alfred Gelder, M.P., put the value of Holderness House at £200 gross and £160 net.

Mr. Jeeves, for the respondents, submitted that the house was thoroughly modernised, and admirably adapted for the purpose of a residence for Mr. Ferens. It could be let for £300.

Mr. Douglas Boyd, superintendent assistant overseer, said he could give the name of a substantial Hull gentleman who would give more than £300 a year for the property.

Colonel W. H. Wellsted thought the house would let at £300. In his opinion, about £2,500 had been spent on permanent improvements.

After hearing Mr. F. S. Brodrick, architect, and Mr. L. Hebblewaith, land agent, the Recorder allowed the appeal with costs, fixing the gross value at £250, and the net value at £200.


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## LORD WINCHILSEA AND THE LABOURER.

The following verses appeared, unsigned, in the CARLISLE JOURNAL in the early 'nineties. They are quite in the manner of the late Sir Wilfrid Lawson :—

" Will you walk into my Union ? "
Said the Nobleman to Hodge.
" It's the grandest kind of Union
Where anyone can lodge.
Will you, will you, will you, will you,
Won't you, dearest Hodge ? "

" Will you walk into my Union ?—
You'll find good comrades there :
There's Chaplin and Jim Lowther
And Lord Herries in the chair.
Then you'll walk into our Union,"
Said the noble-looking fly,
" It's the choicest kind of Union
That ever you did spy.
Will you, will you, will you, will you,
Won't you have a try ?

" We landlords and we starving peers
Are very much afraid,
That if things continue as they are
Our rents will not be paid.
And so the British peasant
We are taking by the hand,
Each honest hind and labourer
Will rally round the land.

" You know that things are far too cheap,
As wise men oft have said ;
I don't mean only beasts and sheep,
But I also speak of bread.
I'm sure, to make it dearer
You must be all intent,
If you'll pay higher price for bread
Then we'll get higher rent.

" The landlord and the farmer
And the tenant, all the three
United in a threefold cord,
How happy we shall be !
To raise the price of everything
Shall be our steadfast bent—
To raise the price of everything—
But specially of rent.

" We'll circumvent swine fever,
And we'll ticket foreign meat,
With which the swindling butchers
So often try to cheat ;
Then by lowering rates and taxes,
But by always raising rent :
So you'll walk into our Union—
Now you see what's our intent.

" We nobles and we landlords,
O how we love you all !
United we shall firmly stand,
Divided we shall fall.
Our feelings have for many a year
Within our breasts been pent,
But now you know them, brothers dear,
So help us with our rent.

" Old England in the future
Shall stand against each foe,
If only bread shall still be high
And wages still be low.
Let every farmer's purse be drained
And labourer's strength be spent—
The object of our Union's gain'd
If we only keep up rent.

" Then you'll walk into our Union
Now you understand what's meant :
For none can make the least mistake—
It's nothing else than rent."

## QUESTIONS IN PARLIAMENT.

### LAND VALUERS' METHODS.

On November 21st :—

The Marquis of TULLIBARDINE asked the Chancellor of the Exchequer whether valuators under the Finance Act on receiving an appointment as such undertook not only to keep secret from the public the result of their valuations, but also not to divulge the terms of their engagement or methods of valuation.

The CHANCELLOR of the EXCHEQUER : On appointment by the Commissioners of Inland Revenue, valuers undertake not to disclose information obtained by them, except to the Inland Revenue or for the purposes of the Finance Act.

The Marquis of TULLIBARDINE : Would a valuer get into trouble if he told the public the terms of his engagement and the methods by which he has to value ?

The CHANCELLOR of the EXCHEQUER : These valuers are treated exactly in the same way as other officers of Inland Revenue, and they are subject to the same regulations as other officials of the department.

### SUMS PAID TO IRISH LANDLORDS.

Mr. KENNEDY asked the Chief Secretary if he would state the amounts paid to vendors of Irish land under the Irish Land Purchase Acts to the most recent available date.

Mr. BIRRELL : The Estates Commissioners inform me that up to the 12th instant £62,043,177 has been advanced to vendors under the Irish Land Purchase Acts, 1870 to 1909. The amounts of advances in the financial years ending March 31st, 1907, 1908, 1909, and 1910 were respectively £5,747,644, £4,954,281, £6,430,469, and £6,920,005. In accordance with the regulations issued under the Irish Land Act, 1909, vendors were allowed up to April 1, 1910, to choose whether they would accept payment partly or wholly in stock. No advances in stock, therefore, were made during the year ending March 31st, 1910. Since that date the Commissioners have advanced £1,433,184 in cash, £403,369 partly in cash and partly in 2¾ per cent. stock, £105,884 in 2¾ per cent. stock, and £70,363 in 3 per cent. stock.

## POLITICAL AND ECONOMIC DISCUSSION.

### MR. ASQUITH ON THE GOVERNMENT'S POLICY.

Speaking at the National Liberal Club on November 19th, Mr. Asquith said :—

I thank you with all my heart for the more than cordial greeting which you have given to the toast so kindly proposed by my friend Captain Hemphill. We meet here on the eve of a General Election (cheers), and my first question is, Why is Parliament about to be dissolved ? The conduct of the Government in advising a Dissolution was denounced yesterday in the House of Commons by Mr. Balfour as a breach of all Constitutional precedent. (Laughter.) I agree that it is not easy to find a case in which a British Government, enjoying the confidence on all questions of general policy of a large majority of the House of Commons, that House having not yet completed the first year of its Parliamentary existence, has felt itself obliged to advise a Dissolution.

#### JUSTIFICATION FOR NEW PRECEDENTS.

But new circumstances demand new precedents (cheers), and the circumstances here are without example in our Constitutional history. What are the circumstances ? No House of Commons ever more clearly represented the emphatically declared will of the people than that which was returned in January, 1906. Yet in almost every attempt which it made to give effect to the wishes of those who elected it, it was systematically thwarted, baffled, defeated by the House of Lords—the body which, then, at any rate—I am not sure it is the case now (cheers)—claimed a gift of divining the people's will, and the right of compulsory reference over the heads of the people's representatives. The climax was reached when for the first time the whole finance of the year, on which the Commons had spent six months of care and toil, was summarily rejected. In the new House of Commons which was elected in January of this year there was from the first an assured majority of over 100 in favour of limiting the Veto of the Lords. It was by such a majority that the Government resolutions were carried last April. The lamented death of the King on the eve of battle

was the signal for a temporary truce, and from June to November the best efforts of the Conference, of which I was a member, were directed to arriving if possible at an agreed settlement. Those efforts were unavailing, and we are back where we were in April—with this difference—that we must now put aside the method of compromise (loud cheers and a voice, "No compromise," followed by further cheers) as a thing which has been tried and has failed. Negotiations are over and war is declared. (Cheers.) . . .

THE LIBERAL GRIEVANCES.

I come now to my second question. What are we fighting for? Whatever may have been the case a year ago, the grievances of the party of progress are no longer denied. (Cheers.) It is now admitted that under existing conditions Liberal legislation does not get a fair chance. It is admitted that the popular will, though clearly and decisively expressed at the polls, may be frustrated or delayed by a body which has no representative authority. It is admitted tacitly (cheers), if not expressly, that it is only when the Liberal Party is in power that the House of Lords claims or exercises its supposed right to compel a Dissolution. We have, you see, made some progress in this controversy after all. (Cheers.) This state of things, with its unevenness, its injustice, its deliberate and mischievous distortion of the first principles of democracy—this state of things we are determined to bring to an end—once and for all. (Loud cheers.)

When then I am asked what we are fighting for, I answer, for two things; fair play for progressive legislation, and the establishment in all its fulness of representative government. We are told, I know, that the plans which we have put forward and the present House of Commons has approved would substitute for the evils of the present system a greater evil still—the unchecked domination of a Single-Chamber. (Laughter.) It is this prospect which fills Lord Rosebery with repugnance and even with terror. (Laughter.) To his imagination it would mark the transition from freedom to slavery. (Laughter.) But surely Lord Rosebery, and those who share his apprehensions, must be aware that during a large part of their political existence—probably the larger part—they have been living under this very yoke of the Single-Chamber tyranny. (Cheers.) They have only to go back to the years between 1900 and 1905 to witness the spectacle of a House of Commons passing measures which had never been submitted to the electorate and which at the first opportunity that same electorate repudiated with unexampled emphasis (cheers), and passing these measures into law without check, delay, or even remonstrance from the Second Chamber—whose supreme duty is by some persons supposed to be to safeguard the people from the domination of their elected representatives. (Laughter.)

NOT A SINGLE-CHAMBER SYSTEM.

But we are not proposing to set up a Single-Chamber system. We are proposing such a change in the relations between the two Chambers as will confine the Second Chamber to those subordinate functions (cheers) which are admittedly appropriate to such a body (laughter), and will secure the fair and even working of the two Chambers whichever party is for the time being in power. (Cheers.) The principle upon which we take our stand is simply this—that in a democratic country the chosen representatives of the people ought to have the controlling voice, not only in policy, but in the shaping of the laws. (Cheers.) We have carefully guarded against possible abuses. (Hear, hear.) By shortening the duration of Parliament we bring automatically to an end any House of Commons as to which there is any presumption that it may have outstayed or outlived its representative authority. Where the two Houses differ we provide for such opportunities of conference and such an interposition of delay as would effectually frustrate any attempt by a scratch majority to rush unpopular legislation out of touch with public opinion. We except from the new arrangement legislation which is introduced in the later years of a Parliament until the electorate have had an opportunity of pronouncing upon it. It is subject to all these safeguards, which prevent any House of Commons that might be so minded from stealing a march on the people, and secure to the Second Chamber large powers of delay and opportunities for amendment and revision—it is subject to these safeguards that we ask that in future the will of the people as expressed by their representatives in the House of Commons shall within the lifetime of a single Parliament be effectively supreme. (Cheers.) There is nothing revolutionary in these proposals. On the contrary, they proceed strictly on the lines which our constitutional development has hitherto followed, and secure to the people through and in the House of Commons the same supreme authority over the making of the laws which they have already, step by step and stage by stage, acquired in the appointment of the Executive and the control of finance. (Cheers.)

WHAT THE FIGHT IS AGAINST.

I proceed now to my third and last question—What are we fighting against? This is a much more difficult question to answer. (Cheers.) A year ago the House of Lords was depicted on Tory platforms as the Ark of the Constitutional Covenant, the cheap defence, nay, the last refuge, of our popular liberties. (Laughter.) It had just, by a supreme display of patriotic courage, rejected, root and branch, the most iniquitous and unpopular Budget of modern times; and with these blushing honours thick upon it (laughter) it made a confident appeal to the gratitude and admiration of the country. Ah, gentlemen, what a change eleven months, eleven short months, have wrought! (Cheers.) This ancient and picturesque structure (laughter) has been condemned by its own inmates as unsafe. (Cheers.) The parricidal pickaxes are already at work (laughter and cheers), and Constitutional jerry-builders (laughter) are hurrying from every quarter with new plans. (Laughter.) Dr. Johnson once said of a celebrated criminal (laughter), who after his condemnation showed literary activity (laughter), "Depend upon it, Sir, when a man is going to be hanged in a fortnight it concentrates his mind wonderfully." (Cheers.) The activity recently displayed by the House of Lords in providing itself with a successor (laughter) is surely a miracle of this kind of concentration. In a single sitting, not, I believe, unduly prolonged (laughter), the venerable institution which has withstood the storm and stress of ages was transformed—in principle, of course; some of the details are still withheld (laughter)—into a brand-new modern Senate. There has been nothing like it since the memorable night of August 4th, 1789. The motive for this feverish exhibition of destructive and constructive ardour is not far to seek. The Tory Party were determined at all hazards not to face another General Election with the incubus of the House of Lords on their back. There must be something to put in its place—something, it did not matter for the moment very much what (laughter and cheers)—but something that could be called a Second Chamber with a coat, however thin, of democratic varnish.

LORD ROSEBERY'S RESOLUTIONS.

And this is how it comes about that the country is suddenly faced with an alternative policy to ours in Lord Rosebery's Resolutions. This, remember, is the scheme, and the only scheme, which has been approved with practical unanimity by the House of Lords itself. And what is this new Second Chamber which is presented to the country as the real solution of our Constitutional difficulties? It is a nebulous body, of uncertain size, composed in undefined proportions of hereditary peers, of official and qualified peers, and of peers "chosen"—not necessarily elected (laughter)—but "chosen"—chosen by somebody, somewhere, somehow. I said a moment ago that some of the details are lacking, and the authors of this ingenuous proposal seem to think it unreasonable that at this stage they should be called on for fuller particulars. They apparently expect the country to vote for what is to all intents and purposes a ghost. (Laughter.) But it is on these very particulars that the merits or demerits of the scheme depend. According as they are filled in one way or the other, your new Second Chamber may be better than, or as bad as, or even worse than the existing House of Lords. (Cheers.) In the meantime, it is no answer to our demand for an immediate and effectual removal of the obstacle that blocks the road of progress to say that, in course of time, it may be found possible to evolve a Second Chamber better fitted than the present House of Lords to exercise the true functions of such a body. I have always hoped and thought that it would. But I have got to deal—you have got to deal—the country has got to deal—with things here and now. We need an instrument that can be set to work at once, which will get rid of deadlocks and give us the fair and even chance in legislation to which we are entitled, and which is all that we demand. The plan of the Government will do so, and it is the only plan before the country which even pretends to meet the urgent necessities of the case.

A MEANS TO GREATER ENDS.

To us as a party, Constitutional changes are but the means to further and greater ends. We have before us great ideals in the social and economic sphere—ideals toward the realisation of which we have made some progress during the last five years,

mainly because of the financial omnipotence of the Lower House (cheers); but we find ourselves hampered at every stage on the road by the over-riding powers of a Chamber overwhelmingly Tory in composition and the natural champion of threatened interests and privileges. (Cheers.) These great causes of which we are trustees cannot afford to go on waiting. It is for their sake that we are bringing the matter to an issue. We ask gentlemen for your confidence (cheers), and for that of the party outside. We have passed through a troubled year, in which we have had to encounter difficulties and perils, exceptional in number and degree and some of them not only wholly unforseen but unforeseeable. We believe that, nevertheless, the party is stronger now both inside the House of Commons and in the country than it was eleven months ago. Give us your confidence once more, and with united forces and disciplined energy we shall make the longest step that has been taken in the lifetime of any of us for the real enfranchisement of the people. (Loud cheers.)

## MR. BALFOUR'S LAND POLICY.

Speaking at the annual meeting of the National Union of Conservatives and Constitutional Associations at Nottingham on November 17th, Mr. Balfour said:—

Now the difficulty of a speaker on this annual occasion is that he is expected to survey the whole field of party politics, and it is absolutely impossible to do that in any detail. I must ask this large audience, representative as they are of every part of England, to take what I say to-night in connection with other speeches which I have made quite recently, developing what, at all events my friends and I conceive to be the true policy of the Unionist Party. I must, therefore, be forgiven, and I know you will forgive me, if I pass with only a reference on such immense questions as the Osborne judgment and land policy. I have dealt with these questions in recent utterances at considerable length, and I will not repeat what I have already said, except, perhaps, to emphasise that, so far as our land policy is concerned, we, as a party, desire to see the number of freehold owners largely, as it is now, in spite of what our opponents say, increased. (Cheers.) We desire to see small occupations, where small occupations are economically possible, and when there are small occupations we desire to see them not occupations at the will of a county council or of a Government Department, or of what is better for the tenant than either county council or Government Department—namely, the landlord—we desire to see them freehold ownerships. (Cheers.) We desire further in the case of those occupiers of land who already have ability, experience, and knowledge of what small occupations mean, we desire to see whether suitable arrangements can be made for the sitting tenant to become the owner when, as may well often be the case, that is in accordance with his interests, his desires, and the general equity and justice of the situation. (Cheers.) . . .

Well, there are two questions which I must mention—otherwise I know that I shall be reproached for having left them alone—but which, with all I have got to say to you, it is quite impossible I should dwell on. I mean the way the party should deal, if and in so far as they have power to deal, with the provisions of the Budget. There are two questions which, I believe, have been thoroughly threshed out at the Conference—I could not be present myself, but that, I understand, is the case. I would only say this, that in our opinion it is absolutely necessary that we should do what we can to remedy the gross injustice which has been done to the licence-holders, who have been treated, as we have often pointed out before, as no legitimate interest has ever been treated before. So far as the other controversial branch, or one of the other controversial trades, I ought to say, is concerned, we think that the avowed policy of the Government should be exclusively embodied in legislation; that agricultural land should be wholly free—agricultural land already overburdened, already unduly taxed, should be wholly free, as they admit that it ought to be, from the oppressive action of the new taxes; that the serious effects which, as I am told, are being produced on the business of the building trade and on all that is connected with the building trade should be as far as possible relieved; but above all that, if you are going to raise taxes from urban land, those taxes should go to the city communities in which the lands are situated, and that they should be used, as they ought to be used, for the locality in which the lands are situated and not be dissipated broadcast over the whole area of the country with which they have no direct connection whatever. (Cheers.)

## MR. LLOYD GEORGE ON LIBERALISM.

In an interview on "The Humanity of Liberalism," which appeared in the DAILY CHRONICLE, on November 24th, Mr. Lloyd George said, among other things:—

Believe me, no community is safe where Liberalism is a dead thing, where the unhappy multitudes have to choose between a temporising Conservatism and a heaven-promising Socialism. Unless Liberalism is definitely improving the lot of those who feel themselves unhappy and hindered, unless Liberalism gives them the sense of actual movement towards betterment, unless in Liberalism they feel that they have something to which, without the fear of being fooled and dragged nowhither, they can hitch the wagon of their hopes—in other words, unless Liberalism is an active and real force in the national life, you can look for nothing in the people but impatient disgust and a most dangerous inclination to rebellion.

There are foolish people who truly and verily believe that this modern, earnest, and triumphant Liberalism is a crusade against wealth. How can they come to such an opinion when they know that our reforms depend upon the prosperity of British wealth, and when they reflect that Liberalism is the faith of some of the very richest men in the kingdom? Into the small hours of the morning employers of labour and men of vast capital waited in the House of Commons during the passing of the Budget and followed me into the lobby to vote for the super-tax. I do not think that there are more devoted Liberals in the House of Commons than its very richest Members. No; Liberalism is not a crusade against wealth. Personally I regard with admiration and gratitude the man who, by the exercise of his ability, sets up a great industry, gives worthy employment to his fellow-countrymen, and uses his just profits to the advantage of the whole community. Active and beneficent wealth is a blessing to society. Who can doubt it? But there is a wealth got by grinding the faces of the poor, a cruel and most devilish wealth which is wrung from the blood and tears of those in the community least able to defend themselves—the wealth of the sweater! Against that wealth, with all the angels of God on our side, Liberalism makes war, and will continue to make war till the loathsome stain of it is washed away from the records of humanity.

Consider the case of the landlord. In many cases you will find excellent men in possession of estates, men who may be said to earn their incomes, and certainly to spend them honourably and well. But can any man say that the landlords of this country, as a whole, have really done their duty?—that they earn their incomes?—that they are working for the good of the English race?—that their occupation of land is a success? Many of them keep agents to do their business, they cannot be troubled with the matter, land is so little to them that they find it a bore even to study its balance-sheet. Now Liberalism warns this type of man. Liberalism regards land as it regards industry—it is something to be worked, developed, and made contributory to the social welfare. Liberalism will not let men use land as a toy. Liberalism demands an account of such stewardship. You see, land is so tremendously precious to a great and numerous nation inhabiting a small island. There is no room for waste. Political economy, eugenics, commonsense, the simple instinct of any man who really thinks about the matter at all, tells us that we must do everything in our power to increase our rural population. Instead of this ceaseless tide of emigration to the towns, we want an ever-increasing yeomanry, a vast rural population of homesteaders. And we hold that if a landlord regarded his estate as a manufacturer regards his business, if he laboured with all his might to develop his land to the very utmost, the countryside would not be deserted. Liberalism stands for access to the land for those who will work it. Call it if you will a crusade against wealth, stigmatise it if you like as a mere hatred of landlordism—but is there a single dispassionate man who will not say that a till d England is better than a preserved England, and that peasants are not of greater value to the State than pheasants? I call it patriotism—this crusade of Liberalism for a peopled England. Real patriotism. Sound business.

## THE RESULT OF TOWN PLANNING.

There is in Copenhagen a society corresponding to our Housing and Town Planning Council called The Association for Beautifying Copenhagen. Mr. P. H. Elbaek has addressed the following argument to that Association:—

You work for the beautifying of our city, making it brighter, healthier, and better for us all to live in. You employ artistic ability, and devotion, and spend money and labour for this object. Have you considered what happens every time you

carry out a new scheme? The more beautiful, the more healthy and the more pleasant you make the city, the more valuable becomes—not the houses, but the land on which the houses are built. If an ugly square, or a mean street is made attractive and pretty, people live there much more readily than before, houses and apartments find tenants more easily—rent advances!

You expend energy and money upon ideal objects, but the ground landlords in the end put the substantial result thereof in their own pockets. This preposterous arrangement can only be remedied in one way—by society taxing this ground value, which society as a whole has created. This is the only just tax which leaves to everybody what rightfully belongs to them. Support your own policy by advancing the Taxation of Land Values.

## LAND VALUES IN LONDON.

The President of the Surveyors' Institution, Mr. Leslie R. Vigers delivered the Presidential address at the Surveyors' Institution on November 14th.

### Cost of Station Sites.

In the course of his address Mr. Vigers said that the Central London Railway and the tubes since built were now carrying 148½ millions of passengers yearly. The cost of station sites for the Central London and the other three tubes had been large, amounting to close upon £2,600,000, including the Whitechapel and Bow Railway, and the widening of the District Railway. The cost of sites had varied from 7s. 11d. to £35 per foot super., and adjoining property had not been injuriously affected to any great extent. He estimated that damage according to the gross assessments at .108 per cent. of the value in the case of the Central London Railway, .039 per cent. in that of the Baker Street and Waterloo Railway, and .127 per cent. in the case of the Great Northern, Piccadilly, and Brompton Railway. In nearly every instance the injury was at station sites where the shafts had to pass through the upper layers of the soil before entering the London clay, and the estimate included damage to adjoining houses by the removal of those on the station sites.

### Increase of Rents.

Rental values along the routes had not diminished judging from the fact that along that of the Baker Street and Waterloo line gross assessments for rating purposes had increased between 1906 and 1909 by 8.73 per cent., along the Great Northern, Piccadilly, and Brompton line by 17.3 per cent., and along the Central London line 32 per cent. from 1900 to 1906, and since by 8.7 per cent. The cost of the land and the compensation had amounted to, per mile, £75,287 for the Central London tube; £93,656 for the Bakerloo; £49,875 for the Charing Cross and Hampstead tube; and £43,199 for the Great Northern, Piccadilly, and Brompton tube. Motor omnibuses paid no rates for the use of the roads, while the tube railways, which did not use the roads, had to contribute towards their upkeep. The four tubes just mentioned paid £66,954 in rates in 1909. Reform of rating procedure was urgently needed, and he favoured the idea of having a special tribunal of experts, a lawyer, a rating surveyor, and a man of business, to hear appeals respecting special properties. . . .

### Form IV.

The faults of "the famous Form IV.," which had curtailed professional holidays, lay rather with the Act than with the Form. The complicated and different "values" set up by the Act made it difficult to draw up a set of questions which any property owner might answer without professional advice. It had, he knew, been stated that owners need not answer those questions the replies to which they did not know and could not ascertain without expense. It seemed to be an example of "Hobson's choice," as few owners would care to risk a provisional valuation being made on an entirely wrong basis owing to full information not having been placed before the official valuers. The task before those valuers was one beside which the labours of Hercules paled into insignificance. Not only had they, in the words of the Act, to value "all land in the United Kingdom, showing separately the total value and site value respectively of the land, and, in the case of agricultural land, the value for agricultural purposes," but the valuation must be of "each piece of land which is under separate occupation," and, in the cases where the owner may think it desirable to ask for an appointment, "any part of any land . . . shall be separately valued." The number of different valuations thus required would be so stupendous that the brain reeled in the endeavour to form some idea of the ground to be covered.

## OWNERSHIP VERSUS TENANCY.

Under the title "A Pilgrimage of British Farming," the TIMES published a series of 21 articles which dealt pretty fully with the condition of farming in the greater part of England, and in the Lowlands of Scotland. We reproduce here the 21st article which appeared on October 31st, in which the writer summarises his impressions of agriculture and land tenure in this country.

At Perthshire our pilgrimage had perforce to be determined; we had set out to get a rapid survey of the arable farming of the country, but though many important districts yet remained unvisited, our own harvest now claimed attention. The early potato growing in Ayrshire, the intensive cultivation of Lancashire and Cheshire, the mixed farming in Shropshire, the corn growing of the Midlands, and the market-gardening of Bedfordshire should all have a place in a survey of even the arable farming of Great Britain, but must be reserved for another occasion.

Ours had been a rapid survey, so rapid that any writing about it can only be justified by the fact that singly or collectively we possessed a considerable measure of previous acquaintance with most of the districts visited, which gave us some power of arriving at a general impression on seeing county after county in quick succession.

What, perhaps, we had hardly been prepared for was the great variety presented by British farming and the diversity of the methods that are practised. Great Britain is not a very large country, and the variations of climate and soil which occur within its limits might be considered trifling by men accustomed to continental areas, yet every few miles one finds oneself in a totally different country from a farming point of view. This means that the British farmer has learnt, partly by old tradition, partly by his personal skill, to adapt his methods very nicely to his particular environment, whether of soil, or of markets, or of climate. One sometimes felt inclined to disagree with the local practices, which a wider experience of other districts might have taught the farmer to modify with advantage; but one cannot be too diffident in advancing such opinions, so great is the value of tradition and experience in the workaday matters of agriculture. This diversity of British farming has been very imperfectly reported; many of the systems in vogue have not yet reached the text-books, and are little known outside their own districts, though they deserve serious economic study, and will doubtless receive it as the agricultural colleges grow in strength and the members of their staff obtain more leisure for personal investigation, for such investigations of local systems might easily lead to a most instructive method of teaching of what we might call "Comparative Agriculture."

But if the methods of British agriculture are very diverse, they seem uniformly to be meeting with a very fair measure of success, for one cannot but conclude that the industry as a whole is in a prosperous condition and has healthily and stably recovered from the great depression that lay upon it as recently as fifteen years ago. Our views were doubtless coloured by the fact that we almost inevitably saw one of the leading farmers in each district we visited, and did not meet with the number of other men who from lack of business aptitude or some initial handicap were still struggling desperately to make both ends meet. Still, we concluded that farming is prosperous and is yielding a fair return upon the capital embarked in it, though it is never likely to lead to a fortune. Of this the best external evidence was that we could very rarely hear of any farms to be let, while in every part of the country the good farms are bespoken long before they come into the market. Rents, too, are rising; we heard over and over again of re-letting at an increased figure, especially where the farms were put up for competition. We even heard of one or two cases of rent being raised on a sitting tenant, and no landlord or agent will incur the unpopularity of such an action unless he has very solid grounds for supposing that it is justified. Next it was noticeable that nearly all the advanced and skilfully-adapted farming we saw was being done by tenants. Large tenant farming has for the last century or more been the special characteristic of British agriculture; under this method has been built up our supremacy in production per acre and in live stock, and to-day it still seems the most effective form of dealing with the land on a wholesale scale. As a system it offers many points for criticism; it is often illogical, but its prime justification is that it works well when the landlords and tenants are such as we find them in this country. In the majority of cases the tenant is entirely on the side of the landlord, though their interests may appear to be contrary. We heard but rarely of any cases of injustice

or oppression, and when they did arise it was generally over game; as, for example, one landlord who had warned a tenant that he would be turned out if he did not take his fowls off the stubbles. In the south and east of England the game sometimes are allowed to interfere seriously with the farming.

We found little desire on the part of the large farmer to become his own landlord; he wants all his capital to put into his business. Occasionally we met with a farmer who had been driven to purchase his farm because the estate had been sold, and his business would have suffered too seriously from a change, but in most cases he was paying as much or more than his previous rent as interest on the mortgage, besides having put down a portion of the price in hard cash. Even when land can be bought outright at 20 years' purchase it can rarely be mortgaged at less than 4½ per cent., which leaves only one-half per cent. for materials, for repairs, and other allowances which dip deeply into the landlord's pocket. Above all, in bad times the mortgagee presses for payment, when the landlord will wait because he can trust the character of his tenant and measure the inevitable ups and downs in farming brought about by the seasons. Even for small farmers the same difficulties seem to be inherent in ownership; they are even increased by the fact that the small man will mortgage his land in order to acquire a little more—a proceeding which brings disaster as soon as times become bad. The economic value of the landlord can be more than justified in the history of English farming, and we believe that he might more than ever establish his position to-day if he would take the opportunities of leadership that lie before him. As a class, farmers are probably more disposed to take advice than they have ever been, but in social and economic matters they would be very slow to move by argument alone. Many questions of co-operative production and collective trading which are now hanging fire because they are all against the individualist habit of mind of the British farmer, would move rapidly if some of the great landlords, each in their own district, put themselves at the head of a workable scheme. Of course if the landlord is to become the *enterpreneur* and organiser of industry for his tenantry, he will have to work at his task very seriously; good intentions alone would only be harmful.

Naturally at the present juncture one heard much about small holdings and the prospects of the new tenants who have been set on the land by recent legislation. As might perhaps have been expected, the large farmers with whom we talked had very little belief in the future of the small holdings. Most of them held, and rightly enough so far as their own districts were concerned, that the large man with capital will get more out of the land than any small man possibly can. Even with fruit and vegetables the capitalist's power of organising labour, and his command of manures, his power of doing certain operations like spraying, which are only cheap on a large scale, must mean a greater production per acre. But while the intensive large farmer can thus beat the intensive small holder, there are many large farmers who never attempt to get the *maximum* profitable yield out of their land, but trust to skimming a small return off a wide area, and these are the men who from a national point of view are not doing their duty by the land but might profitably be replaced by small occupiers who will be driven to get more out of the soil in order to obtain a living at all. But though the large farmers do not agree with the small holding movement, they are not unsympathetic. Many of them admit there is an opening for a few men to meet local demands in their own district, while of course in certain places like the Isle of Axholme the small holder has been thoroughly tested, and holds his own even under disadvantageous conditions. Probably the new movement will show a sorry crop of failures during the next few years, until the unsuitable men are weeded out. All small holders also are likely to suffer again when the next turn of bad times comes round, unless by that time some method of giving them co-operative credit has become firmly established.

As a feature in the prosperity of the farmer of to-day we have put his adaptability to his conditions. In the main, the men who could not alter their system to meet the low prices prevailing only a few years ago have been shaken out of the industry, and the most capable have survived to take advantage of the recent rise in prices. But though the best of these men still maintain the supremacy of British farming over that of any other country, nothing is more striking than the contrast between them and some of their neighbours. In every district we visited we found good and bad farmers close together, men who are earning good incomes on one side of the hedge, and on the other men who are always in difficulties, who in many cases are only kept going through the tolerance of their landlords. Sometimes a man always manages to scrape his rent together, but he lives miserably, his farm is an eyesore and a source of weeds and infection to his neighbours.

## SCOTTISH LEAGUE MANIFESTO.

WHY do the Lords hate and hinder the legislation passed by the present Government? The Lords hated the Small Landholders' (Scotland) Bill because it would have given the agricultural population, now leaving the country in thousands, access to the straths, glens, and fertile fields of their native land. The land of Scotland will yield its harvests to the tiller just as freely as the lands of Canada or America. There is only one reason why it does not do so—The House of Lords refuse the people the use of their own land. They prefer that it remain idle or be given over as the pleasure-ground of the "idle rich."

Why do the Lords hate the Land Valuation (Scotland) Bill? Because the Bill was designed to give the local assessing bodies in Scotland power to assess and rate upon land value in relief of local rates. The ratepayers should remember that the average rate is now 14s. 6d. per head of the population; and the increase per £ of assessed rental during the past sixteen years has been 2s. 5d. The land value of Scotland is created and maintained by the people of Scotland. The Lords deny you the right to levy a rate on the value which belongs to the community, but which they take.

Why did the Lords hate and reject the Budget of 1909-10? Chiefly because the Budget dared to touch the Sacred Ark of Hereditary Covenant-Land. "What, Tax my land?" The Budget secured a valuation of all land. This is anathema to all land monopolists.

What said the Home Secretary, Mr. Churchill, at Dundee, in October of last year:—"The land monopoly is not the only monopoly that exists, but it is the greatest monopoly by far. It is a perpetual monopoly, and it is the mother of all other monopolies.

"The unearned increment in land is not the only form of unearned increment which persons are able to derive, but it is the principal form, and it is the principal form which is derived from processes which are in themselves not beneficial, but actually detrimental to the rest of the community. Land, which is a necessity of human life, which is the original source of all wealth, which is strictly limited in extent, which is fixed in geographical position—land, I say, differs from all other forms of property in fundamental conditions."

Land monopoly, entrenched in the House of Lords, stands between the land and the landless, between the unemployed and the source of all employment, between the shivering widow and coal, and the starving children and bread. For the sins of the House of Lords you have no need to search blue books and finesse with statistics. Ask the empty Highland straths. Ask the depopulated country. Ask the overcrowded cities. Ask depopulated Ireland. Ask the millions driven across the sea. What will the answer be? Cut it down. There is not one gleam of light, one beam of mercy in the whole course of its history.

The time has now come when the people must throw off the incubus that hinders all real democratic progress. They understand the issue upon which they are to vote. They can now vote themselves into permanent power uncontrolled by hereditary Peers, or privileged persons.

It is not often the people have the opportunity of expressing their will, and attaining a great advance in liberty. The Electors can now choose to be guided and governed by essentially democratic and moral principles, or they can confirm the power which the House of Lords so arrogantly claims and wields. If they decree that the veto of the Lords must go, then they decree their own emancipation from Lordly domination. If they confirm the power the Peers claim, they elect to remain the slaves of a small, selfish, and privileged class of their fellow-countrymen.

If the nation desires to continue on the path of progress, to achieve further extensions of liberty, if the people desire to be upon the side of justice and good causes, if they desire their word and their will to be the permanent and abiding expression of public opinion, now is the time to set aside for ever the arrogant presumption of the House of Lords.

As to the claims of the Liberal leaders and the Liberal Party to the confidence of the people, let the people of Scotland be true to themselves whatever be the claims of leaders and parties. The Liberal Party and its accredited leaders are fighting the cause of freedom, justice, and independence against a small class of monopolists, and it is your duty to support them.

# THE COMPARATIVE ADVANTAGES OF OWNERSHIP OR TENANCY OF AGRICULTURAL LAND.

By W. ANKER SIMMONS.

**A PAPER READ AT A MEETING OF THE FARMERS' CLUB IN LONDON, OCTOBER 31st.**

The tendency of the present time with regard to this question, is to advocate an increase in the number of occupying owners of the soil; political influence, on both sides of party politics, is directed towards that end; large estates are put upon the market for sub-division, and cheers greet the fall of the hammer to the bid of the former occupier; the moment is, therefore, opportune for consideration of the subject from a strictly practical point of view, and the importance of it should lift it to a more lofty plane than the political platform, which is too frequently occupied by those who possess no practical knowledge of either the ownership or tenure of land, and whose one aim and object is to coax votes.

I shall base my remarks upon my experience and observations, as a land agent and valuer, during the last thirty years, and avoid, I hope, any reference to the political aspect of the matter.

As a preliminary, it may be of interest if I refer to the Board of Agriculture returns of agricultural holdings "owned or mainly owned," and "rented or mainly rented," as on June 4th, 1909, viz.:—

| | England. | | Wales. | | Scotland. | |
|---|---|---|---|---|---|---|
| | Owned Holdings. | Rented Holdings. | Owned Holdings. | Rented Holdings. | Owned Holdings. | Rented Holdings. |
| Above 1 and not exceeding 5 acres .. | 13,766 | 66,429 | 1,111 | 9,099 | 1,031 | 17,022 |
| Above 5 and not exceeding 50 acres | 22,798 | 142,863 | 3,554 | 28,391 | 2,440 | 32,050 |
| Above 50 and not exceeding 300 acres | 10,730 | 99,038 | 1,667 | 16,337 | 2,181 | 20,958 |
| Above 300 acres.. .. .. .. .. | 2,220 | 12,422 | 74 | 313 | 491 | 2,186 |

| | Owned Holdings. | Rented Holdings. |
|---|---|---|
| Totals: England .. .. .. .. | 49,514 | 320,752 |
| Wales .. .. .. .. | 6,406 | 54,140 |
| Scotland .. .. .. .. | 6,143 | 72,216 |
| Great Britain .. .. | 62,063 | 447,108 |

Thus it will be seen that 13⅛ per cent. of agricultural holdings in England, 10½ per cent. in Wales, and 7¾ per cent. in Scotland is to-day held by occupying owners; but in illustration of the fact that the area and advantages of occupying ownership depend in great measure upon the locality of the holding, it may be observed that while in the combined counties of Bedford, Huntingdon, Cambridge, Suffolk, Essex, Hertford, Middlesex, and London 17⅛ per cent. of the holdings are farmed by the owners, there are less than 10 per cent. of occupying owners in Durham, Derby, Chester, Cumberland, York, Westmorland, Northumberland, Lancaster, and Stafford. In England, the highest percentage is in London, 38⅓ per cent.; the lowest in Chester, 7⅝ per cent. In Wales, the highest, in Cardigan, 18½ per cent.; the lowest, Glamorgan, 6 per cent. In Scotland, the highest, Renfrew, 17¾ per cent.; the lowest, Caithness and Sutherland, 1 per cent.

It must be borne in mind that these returns include the many home farms and farms in hand held by large land owners; probably the area owned by "yeomen farmers" forms but a small portion of the above averages; they also include small holdings of under 5 acres in the neighbourhood of London and our large cities; the average of these in London alone being nearly 48 per cent.

The characteristic of agriculture in this country has for many generations been the "tenant farmer's" system, and the question before us is whether, from an agricultural point of view, it is desirable to change this, and adopt that of occupying ownership.

The answer must, I think, depend entirely upon the financial position of the would-be owner; there are comparatively few farmers who possess sufficient means to purchase their holdings without drawing upon their working capital, or borrowing, and sensible men would hesitate to exchange their position as tenants of an average landlord, for that of a mortgagor, nor could an occupying owner obtain anything approaching such a good return for his capital as he would derive from an investment, of the same amount of money, as a tenant farmer.

Let us consider a concrete case as an example. A capital of £2,000 would enable a man to take, with a fair chance of success, a farm of 250 acres, at a rent of, say, 20s. per acre; with that capital and holding he should be able to maintain a family, avoid compulsorily manual labour, and make at least £250 a year, or 10 per cent. on his capital, to meet his household expenses; but, as an occupying owner, he would only be in a position to purchase 60 acres of similar land, at £25 per acre = £1,500, leaving £500 as working capital; allowing 4 per cent. for the former item and 10 per cent. for the latter, he would only derive £110 as income, against £250 as a tenant farmer of 250 acres; his individual work, too, on a sixty-acre holding would necessarily be of a far more laborious character than on the larger holding. If the same man elected to put himself under a mortgagee, he could, by borrowing two-thirds of the purchase money, buy 120 acres of similar land at £25 = £3,000, of which sum he would have to provide £1,000, leaving £1,000 of his £2,000 as working capital (in each case reckoned at £8 per acre), which, on the same basis of calculation, would give him a return of £140. The daily life of a man who has to cultivate a farm of 120 acres is also far harder than that of the occupier of 250 acres.

I do not propose to elaborate this illustration by applying it to other sums, but whether you deal with a capital of £500 or £5,000, the result is proportionately the same. From a general point of view I do not believe that a change from the position of tenant to that of owner would be beneficial to the average farmer, and least of all to the small holder.

The aim of the practical and sensible farmer is to occupy as much land as his capital will warrant, and as he increases his capital by skill and energy, so he should seek to increase the area of his holding, upon the extent of which depends entirely his ability to produce wealth from the soil. If he sought to purchase rather than increase his tenancy, he would, of necessity, have to considerably diminish his holding, and be content with a much smaller return for his capital. In the course of my business life I have had constant opportunity of studying both systems in practice, and while I can scarcely call to mind a single case of a man who purchased his farm ever adding to it, I could name numerous instances—many of them well known to members of this Club—of men who, commencing with less than 250 acres, now occupy, as tenant farmers, thousands of acres.

The equipment of land with the necessary buildings, and the subsequent cost of maintaining them, is a question little understood by most of those who advocate occupying ownership and peasant proprietorship. I have recently been engaged in valuing an estate in Yorkshire, a large portion of which I found occupied as small holdings, averaging about 80 acres; in numerous cases the rents of these farms did not represent more than 4 per cent. on the sum expended in buildings and upkeep during the last ten years, and within the past month I have let a good mixed farm of 350 acres in my own district at 25s. per acre, the buildings on which cost over £10,000 less than seven years ago. Four per cent. is usually quoted as an ordinary

return for capital invested in the fee simple of agricultural land; my experience is that in the majority of cases, owners do not get into pocket more than half that sum, and in numerous instances the rents barely meet the estate charges.

Far too much stress is laid upon the advantages of occupying ownership in Denmark, France, and Germany; it is not possible, in my opinion, to draw a true comparison between our own and other European countries; the comparison we should keep in view is simply that of "ownership" or "tenancy" in Great Britain, under the conditions which prevail within its borders. Other countries depend upon different conditions of tenure, climate, and mode of life. I have never heard or read of any system of agriculture which offers more advantages, all round, than ours on the "tenant farmer" principle. To those who point to the alleged success of ownership in the countries I have named, I would refer them to an article on Italy, published in the TIMES in 1903, which stated that "the indebtedness of the southern agricultural population is equally notable. In the Neapolitan provinces alone, the Bank of Naples and the Bank of Italy held last April, through foreclosures of mortgages, landed property to the value of more than £2,000,000 sterling. The growth of debt, want of credit, scarcity of labour—brought about by emigration—the ruin and gradual disappearance of peasant proprietors—all causes which act and react upon each other—have conduced to a state of things which grows increasingly worse every year."

I would also remind them of a speech made by Sir Anthony MacDonnell on the eve of the introduction of the Irish Land Bill of 1903, in which he is reported to have said: "We have all read about, and some of us perhaps have seen, the working of the peasant proprietary system in Europe. I myself have had wide experience of the analogous systems in India, and my experience has always been the same. Everywhere the gradual declension of the peasantry from prosperity to ruin has been repeated. The process is this. First, there is a period of prosperity, with a rise in the standard of comfort; then follows indebtedness, slight at first, but ever-growing, with the facilities which are readily afforded by the usurer; next comes mortgages, and then comes sub-divisions' and sale to meet the mortgagees' claims. Finally comes the crash; and the grandson of the tenant-proprietor becomes the sub-tenant on his former patrimony, while the usurer becomes the rack-renting landlord—a landlord of a far worse type than any which Ireland has presented in the past. This is the process with which I am familiar, and being familiar with it, I am naturally anxious that it should not be repeated in Ireland."

These are strong and ominous words of warning from the lips of a man of great character, ability, and experience; in reading them one is reminded of their truth in contemplating the end, in so many cases, of the old yeomen farmers of England. If the system of occupying ownership presents such a pleasing outlook for the future, why, may we well ask, did it fail in the past? Was it not because of "mortgages, sub-division, and sale to meet the mortgagees' claims?"

Occupying ownership was, perhaps, all right in prosperous times during the life of the absolute owner; but what happened when he died? In most cases, where the family exceeded one in number, the land was left to the widow or eldest son, subject to charges on it in favour of the younger children, based upon its then high value; then followed depression, failure to pay interest, calling in of the charges, sale, and ruin to the unfortunate so-called owner, on whose shoulders the load of interest alone was often heavier than the rental value of the land. I write from personal experience of many of these cases in my early business life, and I recall a particular scene when one of our oldest and most respected yeomen came to instruct my firm to sell his farm, and said, in answer to my father's regrets that such a course should be necessary, "There is an end to Cornwall, and I have reached it."

Taking the Schedule A returns as a guide, the annual value of land in this country fell from £52,000,000 in 1878 to £37,000,000 in 1900, which, capitalised at twenty-five years' purchase, gives a capital loss of £375,000,000 within a period of twenty-two years. How could such a loss be sustained by men who had to look to the land for their living?

Looked at, too, from a purely agricultural point of view, what could affect the productive capability of land more adversely than the withdrawal of capital from it necessary to cultivate it, which is the first effect of pressure upon a nominal occupying owner?

In my opinion, the difficulty of sub-division on death is of itself a complete bar to any general system of occupying ownership of agricultural land.

The position of the family of a tenant farmer on division at death is far better than that of an occupying owner of equal wealth, whose capital is largely locked up; the somewhat natural desire not to let the land go out of the family usually acts detrimentally to all concerned.

I believe it would prove a great blow to the maintenance of the high standard of English agricultural live stock if, by a change in our system, we lost the interest and pecuniary support of our great land owners, who, as proprietors of large estates, have in the past ungrudgingly and without stint encouraged in the interests of their tenants and fellow agriculturists the breeding and improvement of all kinds of stock, without regard to any direct personal benefit. If doubt exists upon this point, a visit to any of our leading showyards would quickly dispel it; this valuable support would necessarily be considerably lessened if the farms which comprise their estates pass from their possession, for although there are, fortunately, many leading breeders and exhibitors of pedigree stock in the ranks of our yeomen and tenant farmers, they form but a small proportion of the pioneers of this most important side of agriculture. This argument also applies with equal force to all kinds of agricultural machinery. The "man on the platform" draws a vivid and seductive picture of a tenure involving the payment, for a fixed number of years, of a less annual sum than the present rent and the subsequent ownership of the soil; but such a system must of necessity be hedged about by many restrictive conditions, under which the difficulties of division at death would be multiplied, and however advantageous it might prove to the holder at the time when actual ownership was acquired, it is to my mind certain that no lasting benefit would ensue, either to the individual or to agriculture, as the chief and most important of our national industries. Moreover, the advocates of this system always couple it with a scheme of State aid, without which it could not be hatched, and I doubt whether those who are concerned in industries other than agriculture, would, by their votes, pledge their credit in support of the personal interests of individual farmers. If such a system cannot be financed upon its own merits, without State aid, it is not likely in my opinion to be seriously entertained by the business side of the community. It is frequently argued that such a system as this having been adopted in Ireland, it should prove equally beneficial to England; but there has never existed here a similar dual ownership to that which the 1903 Irish Land Act was created to abolish, and the ultimate success of the system is open to grave doubt.

Many of the advantages which might be attached to occupying ownership of agricultural land have been effaced by the legislation of recent years. The Agricultural Holdings Act of 1908 gives to a tenant farmer fixity of tenure, compensation for improvements and game damage, and freedom of cultivation, all of which were *non est* twenty years ago. He can also rent land at a much lower proportionate cost than he can purchase it, for owing to the conditions of rural life in England, where sport and amusement are so largely connected with the ownership of land, the price of it to buy is out of all proportion to its purely agricultural value, and also to the rent it commands as an agricultural holding, so that except for sentimental ambitions or sporting reasons there is very little attraction in the ownership of land to those who seek their living from the cultivation of it.

I am convinced that a man of moderate means is far more likely to secure a good income and improve his position as a tenant than as an owner. If a man has for choice the buying of stock which will pay him 4 per cent., or the purchase of his farm on a twenty-five years' capitalising basis, and can so invest his money without touching his working capital, let him, if it gives him any pleasure, acquire his farm; but occupying ownership is not a poor man's system. and only those situated as I have described should seek to adopt it. I have no doubt that many of those tenants who, in recent times, have purchased their holdings have only done so rather than leave their old homes, and would far rather have remained in them as tenants. It is not uncommon now to hear of petitions to owners not to sell, and voluntary offers of increased rent, as an inducement to let the old order of things remain. The joys of ownership are much exaggerated, and the popular idea that a man will cultivate his own land on a higher standard than he would adopt as tenant is not borne out by my personal observation. The tendency of modern legislation is also detrimental to the ownership of land. I know many landlords who are in a far worse position than their leading tenants—unable to occupy the family residence, worried by burdens, charges and death duties, and in many cases only too glad to seize a good excuse—such as now presents itself.—to get rid of their agricultural holdings. Our platform

friends appear to think it must be a fine thing for poor tenants o seek to acquire that which their old landlords are only too glad to get rid of. I fail to see any advantage in doing so, and in my humble opinion it will be a bad day for English agriculture and those who are engaged in it, if the old system of landlord and tenant is abolished in favour of a return to that of occupying ownership. We can best judge the future by the lessons of the past, and the disappearance of the old yeoman farmer—so often described as the backbone of England—should be a warning to us in these days that the system failed for economic reasons, and that farmers with only the necessary capital for the cultivation of land within their reach, are far better off under existing laws, and more independent as tenants than they are likely to be as owners of the soil they occupy.

Many of the arguments I have used against ownership of land do not apply to small holdings of less than twenty acres, within easy reach of our large cities and towns, where the value is practically sure to appreciate as time goes on, and where it is particularly essential to provide against disturbance. Over 47 per cent. of these holdings, within the county of London, are now occupied by the owners, and no doubt the same result obtains within the precincts of most of our large cities. It is these cases which account for the apparently high average of over 13 per cent. of English holdings being held by the owners. There is much to be urged in favour of a large increase of this class of occupying ownership, and also of encouragement by means of State aid in inducing the best of our agricultural labourers, who are without capital, to eventually become owners of small country holdings. Last year, as "Minister for Agriculture" in our local Parliament, I successfully piloted a Bill dealing with this question, which I based upon borrowing capital for the purposes of occupying ownership from the Postmaster-General, who, I argued, could well afford to lend the money in the Savings Bank Department, upon which he allows 2½ per cent., at 3 per cent. on the principle of repayment of the capital in equal yearly instalments over a period of thirty years, all payments to be in advance. Briefly, the effect of this works out that for every £100 so borrowed the rent or interest would be £6 6s. 8d. for the first year, decreasing 2s. each year until the last, when it would be £3 3s. 4d., and then full ownership; but while such a system as this would doubtless prove a great incentive to thrift, and perhaps induce small holders to practise the highest form of cultivation within their power, the difficulties which would arise on death or failure to continue the occupation would be multiplied, and I am doubtful of any ultimate real benefit to agriculture, which is the one point of this discussion. Political advantages do not always coincide with practical results, and in preparing this paper I have assumed that we are dealing with cases of men with limited capital at their command, anxious to do their best as cultivators of the soil under our existing conditions; and comparing the alternative of ownership or tenancy to such cases I have no doubt at all that as a general rule men with a capital of less than £500, desirous of becoming "small holders," would prosper more rapidly as tenants than as occupying owners.

In dealing chiefly with the disadvantages of ownership as opposed to tenancy of agricultural land, I have thrown down a challenge to members of the Club to enliven the debate which will now ensue by unearthing and bringing to light some of the advantages of ownership which I have failed to discover.

October, 1910.

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## MR. LLOYD GEORGE IN EAST LONDON.

### WHAT THE BUDGET HAS DONE.

Mr. Lloyd George opened the campaign in a brilliant, defiant speech at Mile End, London, on Monday evening, 21st November. In the course of the address he said:—

All the Protectionist Budgets have been a failure. They have not produced the cash they were estimated to produce. What about ours? (A Voice: "Gone well, boy!" and laughter). Listen to this—and now that I have come to the East End, where I started my campaign for the Budget, I have got to give an account of what I have been doing. The Budget has been in operation six months; some resolutions have been in operation eighteen months. Out of the money from the Budget we voted twenty millions last year to raise the old people above need. What more have we done? They talk as if we had done nothing for the Navy. Why, out of the money raised by that very much abused Budget we have spent ten millions more upon building ships and upon the equipment of the Navy, and we have found every penny of it. (Cheers.)

But that is not all. We are going to bring in an additional 200,000 poor old people—(cheers)—who are now branded with pauperism. We are going to make them State pensioners—like the Dukes. (Laughter and cheers.) What is more, we have got the cash to start an insurance scheme that will insure two millions of workmen against the evils of unemployment. (Cheers.)

That is not all. We are starting a scheme next year, and all the money is arranged to ensure 15 millions of workpeople—men and women—against the anxiety and distress that come to households when the bread-earner's health breaks down. (Cheers.) All the taxes are coming in, including whisky. All the estimates have been justified. We have these great schemes for keeping the invader from our shores—yes, for keeping hunger and want away, and distress from invading the hearths of the people—all that is in this Budget, and they threw it out, these Lords, as if it were an unclean thing. We will reckon with them when we get back. (Loud cheers.) Why did they do it? We dared—we dared—to touch the Ark of the Covenant—(laughter)—the land. We taxed the landlords' rents.

They will say to us, Raising money is not the sole test of the Budget. No; it is not. You must raise money in a way that does not injure business, trade, commerce, and industry. Of course, you must. That is why I object to tariffs. Now, did we injure trade? Before the Budget trade was depressed; we were down in the trough of the wave. Since then the good old ship has been rising, and rising, and rising, and we are not yet on the crest. (Cheers.)

Since the Budget trade has gone up. Our foreign trade is leaping up by millions. Is that all due to the Budget? I don't say so. All I say is by means of this fiscal instrument we have extracted 25 millions a year without injuring business. Not only has the Budget been a complete financial success, but trade and industry and commerce have improved since then.

I do not say it was due to the Budget. But I am constantly reminded that I am a Celt—(laughter)—and that I sometimes suffer under the delusion of that imaginative race. (Laughter.) I will admit it, and there is one delusion, if it be a delusion, I will always cherish—that the government of this world is not wholly material. When I see a great nation like ours pausing amid its commercial troubles and saying to itself that it is the time above all others to think of those who suffer amongst us, and then, in the year 1908, a year of depression, saying, "We will now incur heavy liabilities in order to raise above the bread of charity the poor old men who have faithfully served their country through life"—and when I see that nation from that moment beginning to prosper, I say to myself, Celt as I am, that I still believe what the old king said three thousand years ago, "Blessed is he who considereth the poor."

But, said Mr. Balfour the other day. what about the building trade? Well, before the Budget was brought in there was no doubt the building trade was in a very bad way. Things have improved ever since. The figures of unemployment in the building trade during the last six months are better by forty per cent. than they were in the month before the Budget was introduced. I do not say it is what it ought to be, but it has improved, and it is going to improve. I believe the Budget will open a new era of prosperity for the building trade. It has unlocked the land, for you notice how the landlords are beginning to sell. (Laughter.) I knew they would do it sooner or later, but I never thought they would begin so soon.

And, by the way, let me say how pleased I was, amongst all these sales to see that Captain Pretyman had such confidence in the future of the land—that he bought a few hundred acres. (Laughter.) The President of the Land Union—Ah! he's a gallant fellow. He dared land taxes—undeveloped tax, reversion tax, increment tax, royalty duty—he was not even afraid of Form IV. (Laughter.) He was unaffrighted by his own bogeys—broke through them all into the auction room, and, cash in hand, carried off a few hundred acres of the tax-ridden land of England. I like to see bravery and audacity of that character, and I have not the faintest doubt, from what I know of Captain Pretyman, that it will be thoroughly rewarded. Well, all that has been rejected by the Lords, and we say, "No more." (Cheers.) This time we mean to take a decision—an irrevocable decision—on the subject.

# NEWS OF THE MOVEMENT.

## THE HIGHLAND CAMPAIGN.

### FORMATION OF HIGHLAND LAND VALUES LEAGUE.

The Highland campaign in favour of the taxation of land values arranged by the United Committee (see October issue) was carried out successfully and culminated in a Conference and mass meeting at Inverness on November 11th. A Highland Branch of the United Committee, to be known as the Highland Land Values League, was formed at the Conference.

The meetings, at all of which Mr. Dundas White, LL.D., M.P., was the principal speaker, commenced at Oban on October 20th, and keeping to the programme outlined in our October issue, the meetings have been eminently successful. Large and enthusiastic audiences have listened to brilliant and convincing addresses by Dr. White, who was accompanied throughout by Mr. Joseph Macleod, Liberal Organising Secretary at Inverness. At each meeting resolutions thanking the Government for the Budget, and urging the further taxation of land values, were passed.

Mr. Robert C. Orr represented the United Committee and was in charge of the arrangements in Mr. M'Leod's absence with Dr. White. Mr. Paul went north later and along with Mr. Orr addressed several preliminary meetings in the Inverness district. Mr. Paul also spoke at Broadford, Skye, taking Dr. White's place there, to enable him to get to Stornoway and return in time for the Inverness conference and demonstration.

### THE INVERNESS CONFERENCE.

A Conference to promote the Taxation of Land Values and the Scottish Small Holders' Bill, of delegates from all parts of the Highlands, was held in the United Free East Church Hall, Inverness, on Friday afternoon, November 11th. The conference was held under the auspices of the United Committee, the Scottish League and the Highland Liberal Associations. The chair was occupied by Mr. Duncan Mactavish, chairman of the Inverness-shire Liberal Association. After the chairman's opening speech, Councillor George Young (Inverness) moved the following resolution, seconded by William Cuthbert Helmsdale, and supported by Ex-Provost Anderson (Stornoway) and Mr. John Paul, secretary of the United Committee, which was carried unanimously :—

> That this meeting heartily thanks the Government for the inclusion in the Budget of 1910 of the proposal to secure a complete valuation of all land in the United Kingdom—the first essential to any policy of land reform, and trusts that the Government will seek an early opportunity of using the valuation for the purpose of levying a rate on land values in relief of existing rates.

A second resolution, expressing the hope that the Government will resolutely adhere to the principle of the fixity of tenure contained in the Scottish Small Land Holders' Bill, was moved by Mr. J. T. Macleod (Ardgay). Councillor Innes (Rogart) seconded, and Mr. J. Annan Bryce, M.P., Mr. Davidson (Knockbain), Mr. Calder (Wick), Mr. Mackenzie (Forres), Rev. Ross, and Ex-Provost Anderson, supported the resolution which was unanimously carried.

Mr. Murdo Mackenzie (Forres), representing the Provisional Committee appointed to consider as to the advisibility of the formation of a Highland Branch of the United Committee for the Taxation of Land Values, approved of the formation of such a Branch and submitted the following resolution to the Conference :—

> That this meeting resolve itself into a Highland Branch of the United Committee for the Taxation of Land Values to be called The Highland Land Values League.

Councillor Miller (Bower) seconded, and the resolution was carried unanimously.

Mr. Mackay (Inverness) moved that copies of these resolutions be sent to the Prime Minister, the Secretary for Scotland, the Lord Advocate, and the various members of Parliament for the Highland counties. (Applause.) This was unanimously agreed to.

The following office-bearers were appointed :—President, Mr. Mactavish ; vice-presidents, ex-Provost Anderson (Stornoway), Councillor Miller (Bower), Mr. J. G. Mackay (Inverness-shire), Councillor James Walker (Inverness), Mr. Murdo Mackenzie (Forres), Mr. Lindsay (Golspie), Mr. John Paul (London), Mr. James Busby (Glasgow) ; hon. treasurer, Mr. I. M'Kenzie ; secretary, Mr. W. M. Cameron.

### THE PUBLIC DEMONSTRATION.

In the evening a largely attended meeting was held in the Music Hall. Mr. J. Annan Bryce, M.P. for the Inverness district of burghs, occupied the chair, and he was supported on the platform by Mr. Dundas White, M.P. for Dumbartonshire, and Mr. James Falconer, M.P. for Forfarshire, and leading Liberals from different parts of the Highlands. At the outset the audience joined in singing "The Land Song."

The speeches of Messrs. Bryce, Dundas White and Falconer were enthusiastically received and a resolution supporting the policy of the Government was passed, and the speakers were accorded votes of thanks.

Extensive reports of the Conference and all the meetings appeared in the local papers.

## DR. WHITE'S HIGHLAND TOUR.

The Highland campaign of meetings reported in this issue, with Dr. Dundas White, M.P., as the chief speaker, and the Conference held at Inverness, were highly successful in all respects. It was by far the most satisfactory of the fugitive visits yet made to the Highlands by the land reformers who mostly confine their activities to the south of the Grampians. Dr. White, I was assured, was in splendid form at all his meetings. His explanation of the taxation of land values, and how it is related to the demand for land for agricultural uses was received with enthusiasm everywhere. Certainly his masterly exposition of the case for taxing land values at the public demonstration held at Inverness at the conclusion of the campaign reminded me of some of the best platform efforts of the Lord Advocate, when that powerful and engaging exponent of the case devotes himself exclusively to the rating and taxing of land values.

Dr. White, by his voice and pen, and by his questions in the House of Commons on prices paid by the Government for sites for lighthouses, &c., has rendered much good service to the movement for land values taxation, and these three weeks' incessant speaking on the subject in the Highlands of Scotland, makes one more brilliant contribution to the debate.

The campaign was widely reported in the local press wherever Dr. White spoke, and provoked the widest possible discussion in all circles.

We have been told by Highland M.P.'s, or rather by the Liberal M.P.'s representing Highland constituencies, that the taxation of land values cannot be made plain to the crofters and cottars. What these gentlemen mean is, that they cannot make it plain, which without being in any way offensive is quite true. But Dr. Dundas White made it quite plain as other competent speakers have often done before.

The Highlands of Scotland is the most fertile ground for propaganda on the taxation of land values. This is Dr. White's view, and it is the view of every genuine advocate who has ever had the good fortune to address a meeting of Highland crofters and cottars on the subject.

The one thing needful in the Highlands, as in all agricultural districts, is missionary work ; a well sustained educational effort by speakers and organisers who know the land question, teachers who can show land values taxation as the bridge connecting town and country, and without which it is impossible to solve the problem. Such a crusade means money, much more money than is at present available for immediate needs. But this additional financial support must be forthcoming if we are to make the land question a burning issue.

The politicians of either party will not help, mainly because they do not see what the solution of the land question as we advocate it means to the country and to democracy. We must rely on our own people for funds. The more they give, and some of them give most generously, the more work can be carried out, and as we get things done, the more hope there is that others will come to us able and willing to help to reach out to the new duties.

But this is another story, and one which we intend telling our readers and friends at greater length. We shall take an early opportunity of doing this.

To return to the Highland campaign : the arrangements for Dr. White's tour were carried out by our Highland friend and co-worker, Joseph McLeod, of Inverness. He put his whole heart and soul into the work, and himself accompanied Dr. White as advance agent, and at most of the meetings took part in the speaking. Mr. McLeod is an enthusiastic land reformer, widely respected by his friends, and feared not a little by those on the other side of the land question. He is a tireless worker, and has in Mrs. McLeod and their family his strongest support. Joseph McLeod, the man and the reformer, has a large and enthusiastic following in the Highlands. He has won this by hard work, sincerity, and devotion to the

reform movement. How much of this goodwill and influence he owes to his wife he will gladly acknowledge, and he is never so happy as when entertaining a land reformer in his characteristic Highland home. For his services in this campaign I can gladly pass to him on behalf of the United Committee, and on Dr. White's behalf, the warmest thanks and appreciation.

Mr. Robert C. Orr represented the United Committee in the unavoidable absence of Mr. Busby, Secretary of the Scottish League, and when I got to Inverness four days before the Conference, I found Mr. Orr busy addressing meetings, interviewing merchants, farmers and crofters, and making friends for the movement all over the town and district. The smaller meetings, held for a week or ten days before the big event, a recognised feature of the policy of the United Committee, were most useful at Inverness, and were the means of much wholesome discussion. The Conference and demonstration, and the inauguration of the new Highland Land Values League, have put the question of taxing land values, with the abolition of rates and taxes on improvements firmly in the forefront of Highland politics, and we can cordially congratulate the men of the new League on the fine field they possess for any amount of educational effort on the Taxation of Land Values.—J. P.

## MANCHESTER.

The Secretary of the Manchester League, 134, Deansgate, Manchester, writes that, in addition to meetings already announced in LAND VALUES, the following have been held:—

Oct. 21.—Municipal Election Meeting, St. Michael's Ward, A. H. Weller.
„ 24.—Municipal Election Meeting, St. Michael's Ward, A. H. Weller.
„ 26.—Brooke Street Liberal Club, E. Manchester, L. W. Zimmerman, "The Land Clauses."
„ 27.—Hyde L.Y.L., A. H. Weller, "Alternative to Socialism and Tariff Reform."
„ 29.—Municipal Election Meeting, S. Gorton Ward, A. H. Weller.
„ 31.—Municipal Election Meeting, St. Michael's Ward, A. H. Weller.
Nov. 8.—Altrincham Women's Liberal Association, L. W. Zimmerman, "The Land Clauses."
„ 11.—Littleboro' L.Y.L. (For '95 Club), A. H. Weller.
„ 14.—Kingsley Liberal Association, A. H. Weller, "Land Question and the Budget."
„ 17.—Crossley's Works, Openshaw, J. Bagot and A. H. Weller.
„ 17.—Annual Meeting at Manchester League's Office.
„ 30.—Higher Crumpsall Liberal Club, A. H. Weller, "Land Values and Rating Reform."
„ 30.—Adlington Women's Liberal Association, J. Bagot, "Progress and Poverty."

Up to the time of going to Press, the following meetings have been arranged:—

Dec. 4.—Queen's Park Parliament, 3 p.m., D. Catterall, "Democracy, What is it?"
„ 6.—Didsbury Liberal Club, 8 p.m., J. Bagot, "Taxation of Land Values."
„ 9.—Astley Bridge Reform Club (For '95 Club), Dr. P. McDougall.
„ 12.—Gorton Liberal Club, A. H. Weller, "Taxation of Land Values."
„ 13.—N. Reddish Literary Society, J. Bagot.
„ 13.—Hale, Cheshire (For '95 Club), Dr. P. McDougall.
„ 14.—Hanley Liberal Club, Dr. P. McDougall, "Untax Industry and Tax Land Values."
„ 16.—Public Library, Sale, Debate between Dr. P. McDougall and J. M. McLachlan, on "Socialism *v.* Taxation of Land Values."
„ 19.—St. Anne's L.Y.L., J. Bagot.

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AGENTS WANTED.—EXCELLENT PROSPECTS.

At the Economic Class meeting on November 10th, a resolution, congratulating Mr. Henry George, Junr., on his election to Congress, was unanimously adopted, and the Secretary was requested to forward copies to Mr. Henry George, Junr., and to the local press.

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The Annual Meeting of the Manchester League was held in the League's office on November 17th. There was a good attendance of members, presided over by the President, Mr. L. W. Zimmerman. In the Secretary's report it was shown that there had been a gratifying increase in the membership during the past year, and the number of meetings addressed by the officers and members of the League (205) showed a big advance upon the records of previous years.

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During the recent Municipal Elections the local Leagues of Young Liberals published a circular which contained the following:—

> The valuation of sites now proceeding under the Finance Act for 1909-10 brings into practical politics at one bound the transference of rating to site values, and we would urge as a plank in our programme that Manchester and Salford should at once promote Bills for securing this salutary change within their own areas.

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At a meeting of the Hyde L.Y.L., addressed by the Secretary recently, it was stated by one of the members of that Society, quite as a matter of course, that they were all Single Taxers. Perhaps, coming from Hyde, says the Secretary, that ought not to occasion surprise, but it provides encouraging evidence of the spirit animating the Young Liberal movement.

## MANCHESTER LEAGUE ANNUAL REPORT.

The Manchester League has been in existence four years, having been founded in October, 1906. The year just closed has been marked by greater activity than was possible before the opening of this office. There has been an increase in the membership from 163 to 233, but if the number of members was at all proportionate to the number of our converts and supporters, we should be able to show a much greater advance.

A very satisfactory increase is found in the number of meetings addressed by the officers and members of the League. During the past twelve months these meetings number 205, as compared with 116 and 68 in the two previous years. This means that the League is carrying its message of hope to an ever-increasing number of people, and the educational value of such work must be very great. These 205 meetings include 21 held in the Manchester Parks and several Croft and street-corner meetings organised by the Manchester League, and amongst the members and friends who have given most valuable and untiring help are the President, Treasurer, Messrs. Bagot, Catterall, O'Grady, Fielden, Norman, Hutchinson, Naylor, Musson, Johnson, Humphreys, Gough, Moyle, Hinton, and several others. The most important of these meetings was the demonstration in Alexandra Park on Sunday, October 2nd, when an audience of between 2,000 and 3,000 was addressed by Mr. Francis Neilson, M.P., Mr. Joseph Fels, Mr. R. L. Outhwaite, Dr. McDougall, Mr. Harry de Pass and Mr. Bagot.

During the General Election in January last the Manchester League did much active work in support of Liberal and Labour Candidates who were pledged to the Taxation of Land Values. Many meetings were addressed in different constituencies in and around Manchester, and great numbers of leaflets were distributed. A full report of these activities was published in the March Number of LAND VALUES.

At the request of the United Committee, I spent nine days in London during the L.C.C. election campaign in March, working on behalf of Baron de Forest, who is now a member of the Council. The Baron made a splendid fight for the Taxation of Land Values, and, I think, won his election in consequence. In June I conducted an independent campaign in Hartlepool for nine days during the by-election, on behalf of the United Committee, and afterwards assisted Chapman-Wright, who was doing similar work in the East Dorset by-election. Perhaps I may say that in this way the influence of the Manchester League has extended far beyond the boundaries of our own diocese.

In the Municipal elections that have just taken place, the question of rating land values had some prominence. In the

DAILY NEWS, of October 21st, it was stated that "the rating of land values, with the unification of the three existing authorities as the first administrative step towards it, was the main plank in the platform of the Progressive Party in the Manchester municipal elections." I am rather afraid that this newspaper is a good deal in advance of the municipal candidates it speaks for. Certainly some of them very successfully concealed their enthusiasm for their "main plank." The Manchester and Salford Leagues of Young Liberals, however, are fully awake to the importance of our reform, as may be seen by a Circular published by them last month, from which I have taken the following extract:—"The valuation of sites now proceeding under the Finance Act for 1909-10 brings into practical politics at one bound the Transference of Rating to Site Values, and we would urge as a plank in our programme that Manchester and Salford should at once promote Bills for securing this salutary change within their own areas." A copy of a "Summary of various proposals for rating reform," compiled by Dr. McDougall, was sent to every member of the Manchester and Salford Council as well as to all the candidates, and some of our speakers took the few opportunites that were open to them to put our proposals, before the public from the platforms of progressive candidates.

The Economic Class meetings, which were started in October, 1909, have been held every Thursday evening throughout the past year, and though the attendance fell off during the summer months, there is good reason to be gratified with the continued and growing interest of the members in the subject of study, "Progress and Poverty." One very encouraging result of these meetings is that the League has now several new speakers who give valuable help at our outdoor meetings.

An event of great importance to our movement was the National Conference organised by the United Committee, held in Manchester from September 30th to October 2nd. Delegates from all parts of the United Kingdom were present and took part in the various meetings. The Lord Advocate opened a discussion on "Land Valuation and the Finance Act" in the Manchester Town Hall on the Friday evening; Mr. Fredk. Verinder opened a discussion on the Taxation of Land Values in relation to Free Trade, housing, and unemployment, in the Memorial Hall on the Saturday afternoon; and a Henry George commemoration dinner was given in the Grand Hotel, on the Saturday evening, at which over 150 members of the Conference and friends were present. Besides these, meetings were held in the Grand Hotel on the Friday afternoon, Saturday morning and Sunday morning and evening; and the general feeling seemed to be that the Conference was in all respects thoroughly successful and enjoyable. A full report of the proceedings appears in the November issue of LAND VALUES.

The scheme of the United Committee to distribute sets of leaflets to every house in the country, is making good progress in Lancashire and Cheshire, as well as in other parts of the country. The work of distribution has been, or is about to be done, in 34 neighbouring constituencies (for which over 300,000 sets of leaflets have been ordered through this office), and several other political associations are expected to offer help soon. These leaflets are now being issued in pamphlet form with an index and in this handy and attractive form they will no doubt receive more attention than loose leaflets, and the educational effect over the whole country is likely to be very great indeed.

Another matter of great importance to our movement, as well as of considerable local interest, is the recent publication by Mr. John Bagot of a new, cheap, unabridged edition of "Progress and Poverty," that can be sold at 4d. with paper covers, and 8d. with cloth covers. It is sometimes said that the most important work of the Manchester League is to make Henry Georgeites, and as nothing can do so much in that direction as the reading and study of Henry George's great book, the appearance of such a cheap edition ought to make this work easier in the future, and greatly increase public interest in the reform we are working for. During the past year we sold 305 copies of the old edition of "Progress and Poverty," but during the next 12 months, in view of the greatly reduced price of the new edition, a very much larger quantity will, no doubt, be disposed of.

In these and other ways encouraging progress is being made, and I think we may look forward hopefully for a career of increasing usefulness and influence for the Manchester League in the future.

ARTHUR H. WELLER, Secretary.

## YORKSHIRE.

The following meetings have been held by the Yorkshire Land Values League:—

Nov. 3.—Guiseley Liberal Club, F. Skirrow.
" 7.—Silsden Liberal Club, F. Skirrow.
" 8.—Scarboro' W.L.A. at Liberal Club, F. Skirrow.
" 9.—Liberal Club, Hightown, Liversidge, Wm. Thomson, J.P.
" 17.—Oakworth Liberal Club, Wm. Thomson, J.P.
" 22.—Wharncliffe and Silkstone Debating Society, F. Skirrow.
" 25.—Thornton Liberal Club, F. Skirrow.
" 27.—Boothtown Liberal Club, F. Skirrow.
" 28.—Public Meeting, Blackburn, F. Skirrow.
" 20.—Public Meeting, Blackburn, F. Skirrow.
" 30.—Public Meeting, Blackburn, F. Skirrow.

Mr. John Paul visited the Yorkshire district last month, and addressed a public meeting at Keighley on November 14th, in the Temperance Hall, Keighley, on the subject, "What Form IV. means to the Advocates of the Taxation of Land Values." There was a good attendance.

The address, which was interesting and instructive, was followed by a number of questions, to which Mr. Paul replied. Mr. E. A. Lassen, of Bradford, presided, and other speakers were J. Z. Ogden, Mr. Horace Wilson, Mr. William Thomson, J.P., and Mr. Fred. Skirrow. A resolution thanking the Government for the Budget of 1909-10, and urging the Government to continue the policy of making Land Values available for public needs, and further freeing industry from the grip of land monopoly, suggesting that the valuation of land should be completed with all possible speed and made accessible to the public; that the tax of Land Values so ascertained be levied to provide funds for education, poor relief, main roads, police, asylums, and in substitution for the remaining duties on the food and comforts of the people; and expressing the hope that at the earliest possible moment local authorities throughout the country would be empowered to raise local revenue on the land valuation basis with the view to relieving houses, factories, farm buildings, machinery, and other instruments of production from the ever-growing burden of rates.

At the close a collection to defray the expenses of the meeting was taken; this amounted to thirty shillings.

### A NEW LEEDS OFFICE TO BE OPENED.

The following evening (November 15th) on the invitation of Councillor C. H. Smithson, of Halifax, some forty active supporters of the movement in Yorkshire met Mr. Paul at the Liberal Club, Bradford, to consider the question of the reorganisation of the Yorkshire League, and the desirability of opening a central office in Leeds. Mr. Smithson, who presided, stated that along with Messrs. Sam Dugdale, T. B. Lund, and Fred. Skirrow, he had already taken an office in West Bar Chambers, Boar Lane, Leeds, provisionally. Mr. Paul opened an interesting discussion dealing with the growth of the movement and the hope there was of making a stronger organisation in the County of York. He gave an extensive report of the work of the United Committee and appealed to all concerned to take the present time as a most opportune moment to better the local organisation. An interesting discussion took place, at the close of which about £130 was subscribed for the new movement. It was agreed to open a new office at Leeds, to rename the organisation "The Yorkshire Land Values League," and to have representatives on the central committee from the various centres of activity throughout the country. The gathering was like a "gospel meeting," and clearly expressed that all present viewed the new opportunities for educational effort with enthusiasm and hope.

The usual kindness and consideration of Mr. Smithson found expression in the tea and sandwiches that were served during the course of the evening.

A most successful business-like meeting was brought to a close by votes of thanks to Messrs. Smithson and Paul.

F. SKIRROW, Secretary.

## NORTHERN LAND VALUES LEAGUE.

Mr. Reid, the Secretary, and the members of the Northern Land Values League, are working steadily in the Northern Counties. Their motto for the present is "slow but sure" until they get the measure of the district and to know who's who. Already some 266,000 packets of Land Values leaflets have been distributed throughout 24 constituencies in the district. The office of the League is at 90, Pilgrim Street, Newcastle-on-Tyne.

## MIDLAND LAND VALUES LEAGUE.

List of recent meetings :—

| Date. | | Place. | Speaker. |
|---|---|---|---|
| Oct. | 27 | Redditch .. .. | Chapman Wright. |
| ,, | 29 | Oldbury .. .. | T. R. Stokes. |
| Nov. | 4 | Digbeth .. .. | Chapman Wright. |
| ,, | 7 | Stoke-on-Trent .. | ,, |
| ,, | 8 | Cheadle .. .. | ,, |
| ,, | 9. | Oswestry .. .. | ,, |
| ,, | 12 | Bilston .. .. | ,, |
| ,, | 14 | League Office .. .. | Rating of Land Values Discussion. |
| ,, | 17 | Wythal .. .. | Chapman Wright. |
| ,, | 18 | Digbeth .. .. | ,, |

Owing to the special work in connection with the General Election all further meetings have been cancelled.

W. C. Wright, Secretary.

The Midlands Land Values League are actively carrying out propaganda work by means of meetings and the distribution of literature. The local "Parliament" affords a good means of spreading the light, and Mr. Chapman Wright and his co-workers are using it as an economic class to educate young men in Land Values ideas. On November 11th, Mr. Wright introduced a Bill giving local authorities the option of rating Land Values.

On November 3rd Mr. Wright addressed a meeting at the Redditch Liberal Club ; on November 7th at the Stoke-on-Trent Workmen's Club and Institute ; on November 8th at the Cheadle Liberal Club ; and on November 17th, under the auspices of the Midlands League, at the Silver Street Schools, Wythall.

## LIVERPOOL.

The Secretary of the Liverpool Land Values League, Mr. Wm. Noble, writes that the League is maintaining its activities, and the members report a growing keenness in their audiences to understand the land question and our solution.

During the past month Mr. H. Cowper has addressed several meetings, including, among others, one at the Domestic Mission, Mill Street, and another at Windsor Street Free Church. He also took part in a debate at the Hamlet Free Church, after which a resolution in favour of Land Values was carried.

Mr. Geo. Ball has been addressing an average of over two meetings a week for the last two months, on the northern boundaries of the city and in Bootle.

On the Birkenhead side of the river several of our members belong to the 1910 League in connection with which they keep our propaganda on the move.

Mr. Wm. Noble has addressed meetings at Seaforth, Ormskirk, Birkdale, Frodsham, Mold, Liscard, and Oxton, as well as in the city.

Mr. E. J. M. McManus continues his Friday evening class with certain members of a C.Y.M.S., who are looking forward to a team debate with another C.Y.M.S.

Several members of the League belong to the Liverpool Parliamentary Debating Society, where, naturally enough, our reform is often the subject of debate.

LAND VALUES is now on sale in the city at 70, Lord Street, and at the Cook Street bookstall ; in Toxteth at 47, Park Place, and at 337, Aigburth Road, Otterspool.

The Committee are hoping to resume their periodic meetings, a notification of which will be sent to the members by post. It is hoped that all of them will endeavour to attend.

## SOUTH ISLINGTON.

Under the joint auspices of the United Committee and the South Islington Liberal and Radical Association, a crowded and enthusiastic meeting in support of the Taxation of Land Values was held in Myddelton Hall, Upper Street, N., on October 27th. Mr. Thomas Wiles, the member for the division, presided over an attendance of about 800 persons, and Mr. E. G. Hemmerde, K.C., M.P., was the principal speaker. Among those on the platform were Mrs. Wiles, Mrs. Hemmerde, Dr. Rowe, J.P., Dr. J. A. Sherry, many prominent local Liberals, and for the United Committee Mr. and Mrs. S. J. Phillips. During the three weeks preceding the date of the meeting a house to house distribution of the United Committee's leaflets had been carried out, and the good effect of this was plainly evident in a keenly interested audience. The Chairman in his opening speech, amid loud cheers, called for the repeal of the breakfast-table duties and the substitution of a tax on land values. Mr. Hemmerde followed with a brilliant speech in support of the principle. As a clear and convincing exposition of the new taxation system and an invincible condemnation of the present system, Mr. Hemmerde's address was all that the most enthusiastic single-taxer could desire and the intelligent and appreciative manner in which the audience received his remarks, marked the progress that the movement has made in this quarter at least.

Quite a feature of the meeting were enthusiastic renderings by the audience of "The Land Song" for some time prior to the speaking.

## LIBERAL OPEN-AIR SPEAKERS' LEAGUE.

### LAND VALUES LECTURES.

At the invitation of the Liberal Open-Air Speakers League (working in conjunction with the London Liberal Federation and the Home Counties Liberal Federation), the United Committee are providing lecturers to address lectures to speakers and canvassers. The metropolis has been, for the purposes of the lectures, divided into ten groups. During October, November and December five of these groups will be taken in hand by the United Committee lecturers and five by the Free Trade Union. After Christmas it is proposed that the United Committee should take over those groups dealt with by the F.T.U. before Christmas and *vice versa*. The syllabus of land values lectures is :—

1. Form IV. and the Finance Act.
2. The Reason of the Budget's Popularity. The Valuation : Its Meaning and Purpose.
3. Valuation in the Country and Towns. Prices and Rents of Land, Rates and Taxes. Tenancy under Valuation or Small Ownership.
4. Land Values and Free Trade.
5. Land Values, Housing and Unemployment.
6. Land Reform and the Lords.
7. Taxation of Land Values : Its merits as a Business Proposition—Its Justice.

Group 1. Speakers and canvassers from seven South-East London Divisions meet every Monday evening at the offices of the Walworth Liberal Association, 219, Walworth Road, S.E., where Mr. John Orr is the lecturer.

Group 2. From five Islington and Hackney (N.) Divisions at offices of South Islington Liberal Association, 302, Upper Street, N., every Tuesday evening. Mr. John Paul had arranged to address these lectures, but being called to Scotland and the North of England on business, Mr. Harry de Pass has taken his place.

Group 3. From seven North-East London Divisions at offices of Central Hackney Liberal Association, 15, Amhurst Road, N.E., every Wednesday evening. Lecturer : Mr. A. W. Madsen.

Group 4. From five St. Pancras and Hampstead divisions at offices of West St. Pancras Liberal Association, 263, Hampstead Road, N.W., every Thursday evening. Lecturers : Messrs. C. J. Cawood and A. Lumley.

Group 5. From extra Metropolitan divisions at Essex Hall, Strand, W.C., every Friday evening. Lecturer : Mr. Frederick Verinder (General Secretary, English League, T.L.V.).

Owing to the General Election all lectures after November 19th have been postponed.

## SCOTTISH NOTES AND NEWS.

The Municipal Election in Glasgow has resulted in a signal triumph in the return of Mr. John Muir for the White Vale Ward. Mr. Muir for long years has been known as an able and devoted Single Taxer. He is widely respected in the East-end of Glasgow, as a representative Liberal and a public spirited citizen ; but in whatever circle he moves, he is recognised first and foremost as an uncompromising teacher of the gospel expounded in "Progress and Poverty," his only besetting sin being his extreme modesty. But for this, he might have been in the Town Council long years ago.

We do not expect our friend to splash around and make a noise in the manner of some of the demagogues, who have so wantonly afflicted the Council in recent years in the name of democracy with their confused and confusing tongues, but neither will he sit quietly by when an opportunity avails itself to put before the Council and through it to the people of Glasgow, the cause of land and rating reform. He will, we are certain, in the near future do

something to re-establish at the Council and in the public mind the municipal movement for the rating of Land Values. And when the valuation of the land is effected, as it soon will be, Mr. Muir will have any number of supporters to help him to make Land Values the basis of local rating. The valuation of the land will speak volumes and bring the new men with the new ideals of civic righteousness and freedom.

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The election this November was fought mainly on the question of the tramway surplus. In nine out of ten wards contested, the candidates against using the tramway surplus to reduce the rates were victorious, while several of the candidates who voted for the surplus being devoted to what ex-Lord Provost Chisholm correctly named a "grant in aid of the local landlords" were defeated.

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The series of meetings addressed by Mr. Josiah C. Wedgwood, M.P., in the West of Scotland were a great success. The meeting in Hutchesontown (Glasgow) was rather poorly attended. This no doubt was partly due to the municipal election campaign, and to the fact that the Labour Party had organised a meeting in the same hall (St. Mungo Hall) for the following evening, at which Mr. G. N. Barnes, M.P., was to be the principal speaker. Mr. Barnes occupied the chair at Mr. Wedgwood's meeting, and delivered a rousing speech on the Taxation of Land Values, which was well reported by the local press.

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At the meetings addressed by Mr. Wedgwood at Maryhill, Ayr, Langside, Camlachie, Partick, Saltcoats, and at the Glasgow University there were large and enthusiastic audiences. In all these places he has made many friends and admirers who recognise in Mr. Wedgwood a man of sterling worth, and a sound social reformer. He will have a warm welcome whenever he chooses to return to Scotland.

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The members and friends of the Scottish League gave Mr. and Mrs. Wedgwood a complimentary reception on Saturday, November 5th, in the Arcade Café, 108, Argyle Street. There were 120 present, Mr. Alexander MacKendrick, President of the League, presiding. Mr. John Paul proposed, "Our Guests." Mr. and Mrs. Wedgwood replied. The other speakers were ex-Bailie Burt, Mr. William Cassels, Mr. David McLardy, Mr. John Muir, Mr. J. M. Hogge, and Mr. John Gordon. Miss Aster McLardy, Mr. Findlay and Mr. Allan Wilson entertained the company with a number of songs which were finely rendered. The meeting in every respect was a splendid success; Mr. Wedgwood paid the League a high compliment by saying "that nowhere out of Scotland could such a meeting of Single Taxers be held."

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The following meetings have been addressed by members of the League:—Mr. W. K. Brymer—Troon, Bo'ness, Patrick, Irvine, Mauchline, Dalry, Beith, Anderson, Clydebank, Darvel. John Gordon—Langside, Battlefield. Alexander MacKendrick—Young Street U.F. Church, Calton, Eastern Co-operative, Townhead, Glasgow, Cathcart. Ex-Bailie Burt—Whitevale, Bellgrove, Calton, Bridgeton. William Cassels—Whitevale. Graham Cassels—Calton, Newmilnns, Tolcross, Irvine. Robert Cassels—Carmyle. David McLardy—Bishopbriggs. G. B. Waddell—Bellgrove. Wm. D. Hamilton—Saltcoats

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## MR. WEDGWOOD AT SALTCOATS.

Under the auspices of the Liberal Associations of Ardrossan, Saltcoats and Stevenston, and the United Committee, a largely attended meeting was held in the Town Hall, Saltcoats, North Ayrshire, on November 9th. Councillor James Fulton occupied the chair, Mr. Josiah C. Wedgwood, M.P., was the principal speaker, and on the platform was a large and representative party of Liberals of the district. After the chairman's opening remarks, Mr. Wedgwood, who received a most hearty reception, gave, in the words of the ARDROSSAN HERALD, "a full and lucid explanation of the principle of the taxation of land values, and of the benefits to be derived from it." Several questions were put to Mr. Wedgwood, and answered by him.

A resolution expressing high appreciation of Mr. Wedgwood's work in social reform movements and further expressing approval of the 1909 Budget, which secured complete valuation of land in the United Kingdom, the first essential of any policy of land reform, and urging the Government to seek an early opportunity of using the valuation for the purpose of levying a rate on land values in relief of existing rates, was moved by Mr. Morrison, seconded by Mr. Douglas, and carried unanimously.

On the motion of Councillor Fawcett, a hearty vote of thanks was accorded Mr. Wedgwood.

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## EDINBURGH.

The Annual Report and Balance Sheet of the Edinburgh League for 1909–10 has just been issued. It has been compiled by the hon. secretary, Geo. Arnott Eadie, S.S.C., and was submitted at the annual meeting of the League held in Oddfellow's Hall on 30th November. In Edinburgh and the East of Scotland, by means of lectures, debates, and the consistent spreading of literature among the electors, the League has kept the agitation for land values in the foreground, and thus prepared the electors on the question. Whenever desired, literature has been given for distribution, while our members gave regular lectures and addresses during the winter to various Literary, Labour, Socialist, and other bodies interested in the subject.

At the Free Trade Congress in Antwerp, in August, 1910, Mr. W. J. Young represented the Edinburgh League.

The League expresses its indebtedness to the United Committee for the Taxation of Land Values in London, and to the Scottish Liberal Association for their support and co-operation.

The League has undertaken and issued a large number of leaflets on its own behalf dealing with the Land Question.

The report shows that much effective work has been done, and we must congratulate the members of the League for a successful year's work.

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## GLASGOW CORPORATION.

### LAND VALUES RESOLUTION.

On November 17th, Bailie Alston moved at a meeting of the Glasgow Corporation:

"That, having regard to the facts (1) that the principle of the taxation of land values has been consistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation, and (2) that the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation, following out their recognised policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—country, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act, 1910."

Mr. Nicol seconded. Treasurer Graham moved the previous question and Mr. A. M'Clure seconded. Mr. W. F. Anderson moved that the matter be remitted to a committee to discuss it in its various bearings. Mr. Duncan Graham seconded.

Bailie Alston withdrew his motion in favour of that of Mr. W. F. Anderson. His reason for doing so was, he said, that Mr. Anderson and certain others did not seem to understand the difference between the taxation of land values and the increment duty.

On a division Mr. W. F. Anderson's motion was carried by 38 to 28.

It was agreed to remit the question to the Parliamentary Bills Committee, with the addition of Bailie Alston.

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## THE LAND CLUB LEAGUE.

At the annual meeting of the Land Club League, held on November 16th, the following resolution was passed:—

"This meeting of the Land Club League welcomes the valuation of land under the Finance Act (1909—10) and resolves to do everything in its power to secure an accurate valuation, and to make that valuation available as a means of obtaining land for small holders at rents which will leave to them the full market rate of interest on their capital, and a full reward for their labour, and also as a means of transferring the burden of rates and taxes from improvements to the value of land, thus bringing all land into use."

Copies were sent to the Prime Minister, Chancellor of the Exchequer and President of the Board of Agriculture.

## WHAT THE ENGLISH LEAGUE IS DOING.

A few of the meetings announced in the November issue had, towards the end of the month, to be cancelled in consequence of the dissolution. The following additional meetings have, however, to be reported :—

Nov. 2.—St. Alban's Debating Society. T. W. Toovey, C.C.
,, 4.—Whitstable, Liberal Association. A. Wilme Collier.
,, 7.—Wells, Women's Liberal Association. Mrs. Pease.
,, 7.—Silsden, Liberal Club. Fred. Skirrow.
,, 8.—Thornton Heath. A. Wilme Collier.
,, 9.—Hightown, Liversedge. William Thomson, J.P.
,, 16.—East Finsbury Liberal Association. Harry de Pass.
,, 16.—Abbott's Langley. T. W. Toovey, C.C.
,, 16.—Haggerston, Canal Road School. H. G. Chancellor, M.P.
,, 17.—Kensington, Blechynden Hall. H. G. Chancellor, M.P.
,, 17.—Oakworth Liberal Club. William Thomson, J.P.
,, 18.—Hailsham Women's Liberal Association. Mrs. Pease and Harry White.
,, 22.—Wharncliffe and Silkstone Liberal Club. F. Skirrow.
,, 22.—South Islington. H. G. Chancellor, M.P.
,, 23.—Hailsham, League of Young Liberals. Harry White.
,, 23.—Haggerston. H. G. Chancellor, M.P., and P. W. Raffan, M.P.
,, 25.—Haggerston, Scawfell Street School. H. G. Chancellor, M.P.
,, 26.—Congregational Church, Burnt Ash Road, Lee. F. Verinder.
,, 27.—Greenwich Ethical Society. W. Chas. Wade.
,, 27.—Boothtown Liberal Club. Fred. Skirrow.
,, 28.—Haggerston Road School. H. G. Chancellor, M.P.
,, 28.—Blackburn League of Young Liberals. F. Skirrow.
,, 29.—Blackburn League of Young Liberals. F. Skirrow.
,, 30.—Brierfield League of Young Liberals. F. Skirrow.

A special circular has been posted to all members of the League, asking for (1) subscriptions towards election expenses; (2) personal help in distributing literature in the constituencies; (2) copies of candidates' election addresses.

The President of the League, Mr. H. G. Chancellor. is again contesting the seat which he won so brilliantly in January, and is again opposed by the Hon. Rupert Guinness, whom he then unseated. A contest on so old a register in a constituency like Haggerston is a specially difficult one. There are said to be 4,000 removals on a register of 8,000. Members of the League who can give any help in Haggerston are earnestly requested to report themselves at the Central Committee Rooms, 178, Kingsland Road, to Mr. R. J. Child, who is Mr. Chancellor's agent.

Mr. E. G. Hemmerde, K.C., President of the League last year, has resigned his candidature for East Denbighshire—a perfectly safe seat—in order to fight a hard battle in Portsmouth. The members of the Portsmouth League for the Taxation of Land Values may be relied upon to do their utmost for a candidate who has already rendered such eminent service to our cause. All members of the League who are within reach of Portsmouth are asked to give all the help they can to Mr. Hemmerde.

A like appeal is made to local friends on behalf of the candidature of Mr. Josiah C. Wedgwood (President, 1908-9) in Newcastle-under-Lyme; of Mr. W. R. Lester, M.A. (President, 1907-8) in Mid Norfolk; of Mr. J. H. Whitley (President, 1904-7) in Halifax. A number of other members are likely to be candidates, but, at the time of writing, many remain to be definitely adopted, and no full list of candidates is available.

The General Secretary addressed, on November 1st, a meeting of the Central London Branch of the Women's Labour League, in place of Mrs. Marjory Pease, who had been announced to speak, but was unable to be present. The Branch subsequently adopted the following resolution: "This meeting recognises and appreciates the principle of the separate Valuation of Land: it earnestly urges the Goverment to continue this policy, by making taxes on Land Values available for public needs, especially in substitution for the remaining duties on food." The resolution has been sent to the Prime Minister, the Chancellor of the Exchequer, and to the leaders of the Labour, Irish and Conservative parties.

The Richmond Liberal Monthly (November) makes a strong appeal to the local Free Traders, who are reorganising the Surrey Branch of the Free Trade Union, to extend their objects so as to cover the securing of real Free Trade. The argument is reinforced by a long extract from the League's latest pamphlet, "Free Trade and Land Values."

Mr. Verinder was announced to deliver the following course of lectures to open air speakers of the London Liberal Federation at Essex Hall :—

Nov. 4.—"Land and Taxation: Historical Sketch."
,, 11.—"Land Values and the Budget of 1909-10."
,, 18.—"Land Values and Free Trade."
,, 25.—"Land Values and Housing."
Dec. 2.—"Land Values and Unemployment."
,, 9.—"Land Values and Rating Reform."
,, 16.—"Land, Labour and Monopoly."

Owing to the sudden announcement of a December election the lectures had to be suspended after November 18th.

The Willesden Citizen of November 11th contains a three-column report of an address given by Mr. Chancellor at the People's Hall on "An Ideal City and how to Get it."

A Spanish member of the League has sent us a Spanish version of "The Land Song." He is now engaged in translating "The Story of my Dictatorship."

There is still some uncertainty about the meetings already arranged for December. Some of them may have to be post poned, or the arrangements altered, to suit the exigencies of a General Election. It is certain that a very large number of addresses will be arranged and delivered in connection with the election itself.

### December Meetings.

Thur. 1.—Blackburn League of Young Liberals. Fred. Skirrow.
Sat. 3.—Sevenoaks Liberal Association, Central Hall. Fredk. Verinder, "Rural Districts and Land Value Taxation." 8 p.m.
Mon. 5.—Ascension Working Men's Society, Baxter Road, Custom House, E. W. G. S. Coad. "Those Wretched Rates!" 8 p.m.
Barnsley Trades and Labour Council. Fred. Skirrow.
Tues. 6.—Central Finsbury, Women's Liberal Association. Fredk. Verinder, "Woman's Interest in the Land Question." 8 p.m.
Thurs. 8.—Peterborough Liberal Forwards. Fredk. Verinder.
Keighley Y.M.C.A. William Thomson, J.P.
Tues. 13.—Surbiton and District I.L.P., Hall adjoining Coffee Room, 38, Brighton Road. Fredk. Verinder. "The Land Question and the Unemployed." 8 p.m.
Thurs. 15.—Peckham Liberal Radical and Progressive Association, Woods Road School. Fredk. Verinder, "Land and Labour." 8.15 p.m.
Sun. 18.—Men's open meeting, Anerley Congregational Church. Fredk. Verinder, "The Land Question and the Unemployed." 3 p.m.

### United Committee.

The following meetings have been addressed during the month in addition to the class meeting of the Open-Air Speakers' League of the London Liberal Federation :—

Nov. 1.—Finchley Ratepayers' Association. C. J. Cawood.
,, 2.—Langford, Beds. John Orr and P. J. Cawood.
,, 4.—Haggerston. Harry de Pass.
,, 7.—Putney. Harry de Pass.
,, 10.—North Kensington. Harry de Pass.
,, 10.—Norwood W.L.A. C. J. Cawood.
,, 13.—Harringay P.S.A. John Orr.
,, 16.—East Finsbury. Harry de Pass.
,, 16.—Croydon League of Young Liberals. A. W. Madsen.
,, 17.—Fulham. A. W. Madsen.
,, 18.—Kenilworth (Warwickshire). Harry de Pass.
,, 19.—Muswell Hill. Harry de Pass.
,, 19.—Eccles W.L.A. A. W. Madsen.
,, 21.—Rochester (afternoon). Harry de Pass.
Chislehurst (evening). Harry de Pass.
,, 23.—South Kensington. Harry de Pass.

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But in saying that Great Britain is in the lead, we do not allude to legislation. The land taxes over which British politics are convulsed are much below the land taxes which the American States impose and actually collect. What really makes the British land tax movement a Henry George as well as a Lloyd George movement, is not the petty tax burdens the Liberal Party is imposing on land values, and which the British landed interests have been desperately resisting, but the reasons proclaimed for doing it.—The Pubic, Chicago, November 18th.

# COLONIAL AND FOREIGN.

## WESTERN AUSTRALIA.

Mr. W. H. Rebbeck, who kindly keeps us posted with events in Western Australia, writes that the Labour Party are now in full possession of the Government in the Commonwealth with a pledged majority in both Houses to support them. The chief measure of interest to Land Reformers is, of course, the Land Tax measure which is now being discussed. Unfortunately there is no principle underlying the Bill which can be supported enthusiastically by single taxers. Introduced for the purpose of breaking up large estates is the plea put forward, but the Bill applies to city lands which are put to use and are not large estates. Then it is hampered with an exemption of £5,000 capital value, which quite destroys the value of the Bill. The debates have clearly shown that few of the Federal members have given any study to the economic aspect of land taxation. Taxation of wealth, regardless of the method of its acquisition, is the principle of the Labour Government. The opposition are just as much at sea regarding the principle involved.

Mr. Alfred Deakin, the late Prime Minister, speaking a month ago on the Bill, said one thing was certain: the poor landlord would have to pay as he could not pass the tax on to the tenant. The Mayor of Melbourne last week said on the same question that one of the first results of the passing of this Bill would be that landlords would at once raise the rents of tenants all round to make up the tax.

If the leaders of the politicians speak like this, what must the common people think?

Still another important reason why reformers are not anxious to see this Bill passed is that it infringes the rights of the several States. Centralisation of power always means curtailment of Liberty. Therefore those who love liberty are against handing over more power to the central Government. Mr. Rebbeck fully believes that if this measure could be held over they would get a more just Bill from the various States within a few years. However, there is no chance of that happening. Land Reformers in Australia must do as Land Reformers are doing with the Budget in Britain, which is not all to their liking—make the best of it. It is expected the tax will bring in one and a half million a year, which is a good sum to take out of the landlords' cake, even if not on the lines Land Reformers sincerely desire.

In this State we are on the verge of a political crisis, and all Land Reformers are uniting to get our basis of local Government taxation to include, as in New South Wales, the right to tax on land values, and also an increase on our present halfpenny unimproved land values tax.

In spite of arbitration acts and other devices, there is no diminution in the number of labour disputes. When will the workers cease tinkering with effects and strike at the cause—Land Monopoly?

## NEW SOUTH WALES.

The Sydney Single Tax League have instituted a Press Bureau on similar lines to the one in connection with the United Committee. Mr. A. G. Huie, the hard-working secretary of the League, is sending out to the New South Wales papers some excellent matter. We have just received a batch of letters and articles. Several of the articles criticise very effectively the lack of principle in the Commonwealth Land Tax Bill brought in by the Labour Government, and the £5,000 exemption. One letter to the papers gives a brief sketch of the Lord Advocate (Right Hon. Alex. Ure, K.C., M.P.), an extract from one of his speeches, and particulars concerning the petition, signed by 134 members of Parliament, recently addressed to the Government in this country, for abolishing the breakfast-table duties and substituting land values taxation.

According to a TIMES cable of October 26th, Mr. Nielsen, Secretary for Lands, states that from January 1st next no more freehold titles to land will be granted. Nothing, however, will be done to disturb the form of tenure of present landholders.

## NEW ZEALAND.

After a good voyage Mr. Arthur Withy, who at the invitation of some friends of the single tax movement in New Zealand, is to undertake a campaign there in favour of land values taxation, arrived at Auckland during the first week in October. On his way he addressed gatherings of Single Taxers at Adelaide and Melbourne, and two indoor and an open-air Sunday meeting at Sydney. Writing of Melbourne and Sydney, he says the single taxers there are determined to push the fighting. They are "getting together" well in Victoria, and we may hear great things from them soon.

Mr. Withy delivered his first lecture in the St. James' Hall, Auckland, on October 4th. A "Welcome" soiree was held in his honour on October 10th, and on October 17th he attended a Conference at Wellington.

## SOUTH AUSTRALIA.

### FIRST LABOUR BUDGET.

When last year the South Australian Labour Party was successful at the polls and a Labour Ministry formed, we heard with satisfaction that Mr. Crawford Vaughan had been entrusted with the honourable position of Treasurer, or, as it would be called in this country, Chancellor of the Exchequer.

Mr. Vaughan understands the Taxation of Land Values sufficiently well to know that the direct cause of the social ills that attend our advancing civilisation, associating poverty with progress, and in the newer countries enabling forestalment to precede, hinder and exploit settlement, is the recognition of private property in land, and of the right or power of the private individual to appropriate to himself its publicly created rental value. And that all the advantages of the exclusive possession of land might be reconciled with the justice of recognising the equal rights of all to the use of the land and to a share of the natural bounties, by the simple method of substituting for the taxation now imposed upon industry—upon improvements, and the earnings, processes and methods of industry—a tax upon the unimproved value of land, whether in full use, partially used, or entirely withheld from use. As Treasurer, however, though his speech might indicate his own ideals, his proposals would only show how far he had succeeded in getting his views endorsed by his colleagues and by the Party with which he was acting. And after carefully reading his speech and studying his proposals, with some knowledge of the country and its past history, we must express our conviction that by his first Budget and Budget speech Mr. Vaughan has shown himself worthy of his training and has earned the grateful thanks of the Land Reformers of the world.

For the coming year—1910-11—Mr. Vaughan estimated the Expenditure at £3,900,320 and the Revenue at £3,908,328, showing an estimated surplus of £8,098—a somewhat narrow margin. He raised the exemption under the Income Tax from £200 to £300, involving a loss to the revenue of about £17,000; and remitted the Stamp Receipt Tax, involving another loss of revenue of approximately £17,000. To make good the deficiency caused by these remissions and in order to allow for a reduction in railway freights to an extent of £75,000, the all-round land tax was increased by ¾d. in the pound, that is, from ¾d. to 1½d.

Mr. Vaughan formulated the taxation policy of the Labour Government in the following trenchant words:—

"The taxation proposals of the Government are designed to take the burden from industry and production, and place it upon values created by the energy of the people and the expenditure of public money. It is manifestly unfair and against the interests of the State that the man who uses his land, who developes the capabilities of the soil, whose energies convert waste spaces into habitable and productive areas, should be penalised by oppressive and inquisitorial methods of taxation, while the speculator, who benefits by these pioneering efforts, and the value of whose lands is equally enhanced by the railways with that of the genuine land user, should so largely escape taxation."

And in defending the increase in the Land Tax he said:—

"The relief afforded the primary producer by the reduction in railway freights, as well as by the increased road grants, and the remission of the income tax will more than compensate the average land user for the extra tax upon the unimproved value of his land. It must not be forgotten that one acre in William Street is worth many hundreds of thousands of acres of farming land in the country, and that a large portion of the increased land values tax must fall upon city and suburban acres, country town lands, and rich pastoral areas, while the main relief afforded by the reduction of railway freights will go to the man upon the soil. Such a tax as I have proposed will bring into cultivation large tracts of land held under fee simple, and under lease, by speculators who are waiting for the pioneer to show what the country is capable of producing. It will add largely to the railway revenue, and so stimulate production and increase

demand for commodities, by settling people genuinely upon the soil, that trade must increase and the condition of the general worker be improved."

In addition to the increase of the all-round Land Tax, Mr. Vaughan introduced "an increment tax similar to that which is now the law of Great Britain," a tax of 20 per cent. upon the increment value. "Such a tax," he argued, "will secure an honest assessment, and it will give to the State merely one-fifth of the added value which the services of the State have conferred upon the land held by the individual." He further pointed out that the land speculator does not have to pay income tax on the increased value given to his land, nor on the profit he derived when selling his land, and, therefore, it is only fair that he should pay some tax. Mr. Vaughan concluded his speech with the following eloquent peroration:—

"This year promises to eclipse all records, and if nature smiles for another month the harvest should reach—I say it with some hesitation—nearly 30 million bushels. Bad seasons are as inevitable as the revolution of the earth, but the genius of the people will rise superior to the vicissitudes of nature; of that I have no doubt. Our policy—the policy upon which the Budget is framed—is that those who labour and toil, whether on the farm or in the factory, and by their energy produce the national wealth, shall in the future share more adequately in the proceeds of their own labour than they have done in the past. (Cheers.) Is it in vain to hope that some of the consideration hitherto bestowed upon the production of wealth will be devoted to solving the greater and far more menacing problem of its equitable distribution? (Hear, hear.) That time will be expedited by the adoption of a wise and just financial policy. Then we will reach the happy period—

> When wealth no more will rest in mounted heaps,
> But smit with freer light shall slowly melt,
> And fatten lower hands,
> And right shall spread,
> And man be liker man,
> Through all the seasons of the golden year."

We would again cordially congratulate Mr. Vaughan upon his speech and the policy it inaugurated. South Australia is to be congratulated on the fact that men holding and avowing such views are entrusted with the highest public positions at the disposal of its citizens.

L. H. B.


# DEMOCRATIC DELUSIONS

Is the title of a series of articles now running through **"The Open Road,"** and written by a member of the English League for the Taxation of Land Values. These articles are designed to let a little daylight into the minds of those who profess and call themselves reformers, but who unhappily happen to have got on the wrong track so far as the Land Question is concerned.

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## UNITED STATES.

### MR. HENRY GEORGE, JUNR., RETURNED TO CONGRESS.

MR. GEORGE CHANGED a Republican majority of over 8000 into a Democratic majority of over 2,300.

Mr. Thomas Scanlon, Secretary of the Tariff Reform Committee of the New York Reform Club (in the United States, of course, Tariff Reform means the movement for the reduction and abolition of tariffs), writing from New York City about the elections for Congressional seats that has just taken place, says:—

Of course, you have heard all about our great democratic victory which means an early reduction of the tariff. . . . But you will be particularly glad to know that we have elected Henry George, Junr., to Congress. Yes, and elected him not by a mere partisan vote but openly as an avowed and aggressive Free Trader and Single Taxer. Indeed when one considers that the district for which he was elected is one of the most conservative in New York, and that his opponent, an estimable man and one who stood high in the councils of his party, and had six years' Congressional experience to his credit, had carried the seat by 9,000 majority on the last occasion, the victory is enough to set one thinking. George put the Single Tax and Free Trade in the forefront of his canvass. "Do you adhere to the principles of your father?" asked a voter when "heckling" George. "Certainly I do," replied George. "Do you believe in Free Trade?" "I do." "Do you believe in Single Tax?" "With my last breath." The above is an indication of the perfect frankness with which George avowed his "unpopular" doctrines. The fact is that these doctrines are much more popular than our diplomatic reformers suspect. At all events the plain fact is that George won his seat upon these very issues, and this startling instance—startling even to all of us, including George himself—suggests the inquiry whether the bolder policy is not the more successful, and whether our own timidity is not a greater obstruction to us than the public indifference.

The great influence that helped George and helped the democratic movement generally is the high cost of living. You remember the pregnant sentence of John Bright, telling about the repeal of the Corn Laws, "Famine itself against which we had warred, joined us." So it was here. Not all the argument in the world could have been more effective than the widespread, visible hardship of the consumer, which he feels is due to the tariff, and which has shaken his faith in the whole doctrine of Protection, since he had long been taught to believe that there could be no hard times under Protection.

The papers all spoke kindly of George and recommended his election, even some who, like the NEW YORK TIMES, have no sympathy with Single Tax. He is sure to do a lot of useful work in Congress and we are very glad to have such a representative there to keep his eye upon what goes on and to keep us informed as to same.

## BOOK REVIEW.

### LAND REFORM IN THEORY AND PRACTICE.*

Mr. J. Dundas White, in his new pamphlet, has provided us with a most useful little handbook on the land question. Needless to say, the "Land Reform" he discusses is the reform of land tenure by the taxation and rating of Land Values. In his treatment of the subject, he deals lucidly and comprehensively with all the issues involved. He emphasises the importance of enabling the people to make the best use of the national resources of their country, and explains the only means by which this can be effected.

In his chapter on the incidence of rating, Mr. White throws out several valuable suggestions. Who is to be liable for the tax or rate on Land Values, the occupier or the owner? Are existing contracts to be respected? Mr. White argues for a period of transition with a time limit of twenty-one years on long leases and feus, after which each person sharing the land value would pay his proportion of the tax direct.

There is a preface by Mr. Lloyd George, who pays a well-deserved tribute to Mr. J. Dundas White's ability to write on the subject.

* "Land Reform in Theory and Practice," by James Dundas White, LL.D., M.P.,; with a Preface by the Right Hon. David Lloyd George, M.P. Published, price 1d., by the United Committee for the Taxation of Land Values.

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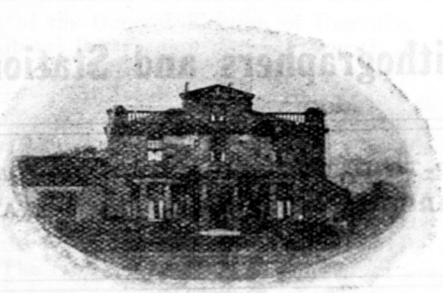

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