

LAND VALUES.

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LAND VALUES.

The Monthly Journal of the Movement
For the Taxation of Land Values. . .

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JOHN PAUL, *Editor.*

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AMERICAN ELOQUENCE.—Referring to the Financial Crisis in the United States, at the Thanksgiving Day Banquet held at the Hotel Cecil, London, on Thursday, November 28th, the American Ambassador, Mr. Reid, held forth as follows:—

“When the clouds do roll by, it will be seen that we still have the country Providence gave us, still have the boundless opportunities which after every reverse in the past have invariably and speedily lifted us higher and still higher. Given these, what American fears the result?” (Cheers.)

* * *

VERY PRETTY! BUT—Yes, given these “boundless opportunities” and no American need fear the result. Given these “boundless opportunities” and the ravages of an invading army which had stripped them bare would speedily be made good. But are they to-day available to the labour, skill and enterprise of the masses of the American people? Or have they been withdrawn from their reach to form the basis of that huge system of Monopoly which exploits and impoverishes them, and which still continues, even though the “Frenzied Finance” of which it is the parent, has received a temporary check?

* * *

FREE AMERICA OR MONOPOLISED AMERICA?—Which really exists, Free America or Monopolised America? This is, in truth, the question raised by Mr. Reid’s eloquent perorations. Has the promised home of freedom and equal rights already been transformed into a compound of helpless and hopeless wage-slaves? Have the evils of privileged class rule already taken firm root in the country from which it was thought they had forever been shut out?

* * *

AN ANSWER FROM AMERICA.—“Born of the ignorance of the masses, mated to the cunning of the few who profit by it, monopoly has grown until it overshadows the country from Maine to Florida, and from Texas to Washington. Monopoly invades every department of industry, and unless tribute is paid, it closes factories and shuts down mills. By the magic of franchises and special privileges fenced by law, it stretches out its long arms and draws into its capacious strong-boxes the earnings of the people.”

* * *

THE CHIEF INJURY OF MONOPOLY.—“But the chief injury inflicted by monopoly is not in what it takes from the producers; it is in its power to check production by holding out of use or out of full use, that without which men cannot create wealth. Men cannot get work because a few men control the opportunities for work. In spite of the enormously increased facilities for producing wealth, the number of the poor is steadily increasing, because more and yet more tribute is exacted in return for allowing men to live and work; and vast opportunities are withheld

so as to squeeze the last penny of tribute for the use of the rest.”

* * *

THE ROOT FOUNDATIONS OF MONOPOLY.—“Perhaps you have never thought of the extent to which this, ‘our country,’ belongs to a few. . . . A few Railway Corporations, which received also franchises of enormous value, have been given a greater acreage of fertile lands than the entire land area now included in the thirteen original States. Suppose the proposition had been made in 1789 to give all the States won from the British at the cost of so many lives, to a few companies, what would Washington or Jefferson have said? Then turn to private land owners and syndicates. . . . Among the forestallers of natural resources are reported the Texas Land Syndicate, No. 3, owning 3,000,000 acres in Texas, in which such titled foreigners as the Duke of Rutland and Lord Berresford of the English nobility are large owners. Another syndicate, the British Land Company, own 30,000 acres in Kansas alone, besides other land in various States. The Duke of Sutherland owns hundreds of thousands of acres in Florida; and Sir Edward Reid controls 1,000,000 acres also in Florida. A syndicate, of which Lady Gordon, the Marquis of Dalhousie, and other titled Britishers are members, controls nearly 3,000,000 acres in Mississippi.

* * *

TIMBER AND MINERAL LANDS.—“As with farm lands, so also with timber and mineral lands. . . . No tree is so remote from civilisation as not to have an owner, who takes care that no idle workman shall employ his time in converting it into a useful article. The control of mineral lands is still closer than that of farm or timber land. . . . It would only waste time to detail how other natural resources are grabbed. You know how the Standard Oil Trust has got the valuable oil fields, and how it has its agents continually on the watch for new wells. Just as soon as a prospector ‘strikes oil’ along comes an agent and buys up the tract of land in which the oil has been found, not in order to produce oil—there is as much oil already being produced as can be sold at present prices—but to keep the land under its control so that there will be no new competition.”

* * *

THE SECRET OF THE POWER OF THE TRUSTS.—“Trusts are able to extort high prices, when the individuals or the corporations composing them are given a partial or complete monopoly of some particular industry. This is always some law-granted privilege, such as a public franchise, patent right, protection against foreign competition, or, most important of all, the right to hold out of use land from which rivals might produce competing commodities.”

* * *

“FREE AMERICA?”—The above extracts from Bolton Hall’s book, “Free America,” afford an instructive commentary on Mr. Reid’s speech. As Mr. Hall well expresses it in the closing passage of his brave little book:—

“Patrician or plebian, Guelph or Ghibelline,

Aristocrat or Jacquerie, Tory or Liberal, Republican or Democrat, by whatever name we may call them, there never have really been more than two opposing parties: the supporters of privileges on the one side and the people on the other. When such an issue is squarely presented to the American people, there is no doubt as to the result of the fight between Slavery and Freedom."

* * *

A DEMOCRATIC TORY'S PROGRAMME.—We quote the following from an address by Mr. W. Watson Rutherford, Tory M.P. for West Derby Division of Liverpool, to the Local Working Men's Conservative Association, 15th October:—

"There are two values in every piece of land, viz., first, the value of the bare site, and second, the value of what is on the land in the shape of buildings, erections, trees, crops, or any kind of improvement. Our present system puts the whole of the taxes referred to on the second value, viz., the improvements, whereas what is proposed is not that an additional burden or tax should be created, but that the existing amount of taxes should be apportioned upon the first value, viz., the value of the bare site. The proposal is that a landowner should be taxed not on his enterprise, his ability, his energy, his outlay, and the benefit which he has conferred upon the whole community by his improvements, but be taxed in proportion to his opportunity, viz., the value of the bare site, that element in the value which arises, not by his exertions, but by the stability of the State and by the roads and drains if in the country, and by the streets, lighting, parks, tramways, and other municipal amenities if it be in a town. Such a system would automatically bring land into the market when it was wanted, and prevent speculators getting fat out of town extensions. (Hear, hear.) It would also, of course, be applicable to all mineral rights, and would help to bring unworked mines into operation.

"There are three usual objections:—1. That the occupant would pay this site value tax and not the landowner. But this objection is unsound, because, in fact, all taxes on property really fall upon the landlord whether they are collected from him or from the tenant. If a landlord pays the taxes he gets his full rent; if the tenant pays, then the tenant's rent is so much less.

2. "That there would be a difficulty in fixing the site values—this objection is unfounded, because all valuers ascertain the site value as one of their items, and it is done to-day in (amongst other places) New York, Germany, New Zealand, and Australia.

3. "That it would operate against open spaces and gardens, wide roads and other conveniences. This is also an unfounded objection, because under any system of taxing site values ample allowance would be made for these desirable amenities. Incidentally the alteration would be of great benefit to unemployment. It is notorious that the building trade furnishes a large proportion of the skilled unemployed. And there would be no fear of over building, because there are immense numbers of out of date factories and rotten slums, all of which, under a proper system of taxing site values would require to be pulled down and rebuilt." (Hear, hear.)

* * *

We recommend a reading of the above to Lord Landsdowne and Lord Robert Cecil, who appear to have been "quite put out" at the cheers for the taxation of land values from the Tory Audiences they addressed in Glasgow

last month. These two noble Lords, leaders of the Tory party, at the meetings referred to attacked the Government's Bill on land values, but to their amazement cheers were readily evoked for the policy they set out to condemn. Lord Landsdowne floundered on with his copy-book story to the amusement of half his audience; but Lord R. Cecil, at his meeting, appears to have executed a record change on to more familiar ground. These two Rip Van Winkles may be safely left to Mr. Rutherford, M.P., and the other supporters of land values taxation in the ranks of the Tory party.

* * *

Speaking at a meeting at Whiteinch (Lanarkshire), 16th December, Mr. Arthur Dewar, K.C., M.P., condemned the action of the Lords in rejecting the Land Values Bill, which he declared was supported by the working classes from one end of Scotland to the other. Mr. Dewar seldom speaks on a platform without earnestly urging the taxation of land values as the cure for overcrowding and unemployment.

TRUE DOCTRINES IN UNEXPECTED PLACES.—In the October number of "The Clare Market Review," The Students' Magazine of the London School of Economics and Political Economy, Mr. Percy Anstey has an admirable article on "The Reform of the Standard of Rating." He first points out that the present system "has remained practically untouched since it was first set up by the statute of Queen Elizabeth;" he then dwells on the anomaly of "the landlord" being allowed to remain "the residuary legatee of the great bulk of Rate Expenditure," which, to his mind, as to ours, accounts "for the hardship inflicted on the unfortunate householder" by "constantly rising rates" being accompanied by "the simultaneous rise of rents." And after a clear and lucid examination of the issue involved, he concludes his article with the following true and telling words:—

"The passing of the Land Valuation Bill through the House of Commons marked a clear and definite recognition, by the representative branch of the Legislature, of the principle that a sound system of taxation must take account of the fundamental difference between land and every other form of property. Land being nowadays limited in quantity, and at the same time absolutely essential as a condition of existence, it follows that the landowners are in a position to levy an ever-increasing toll on the industrial portion of society. Qua owners they have their income provided for them automatically; and to speak of a 'burden' in this direction is ridiculous. Capital and labour, on the other hand, are taxed twice over—once in rates and once in rents—with every advance in progress and population. If, therefore, a real readjustment in the incidence of local taxation is desired in the name of expediency and justice, the first requisite is to shift the burden from where it presses with double weight to where it does not press at all. The proposed reform in the standard of rating neglects the old legal distinction between 'real' and 'personal' estate, 'movable' and 'immovable,' and substitutes the natural and abiding distinction between land and the products of human labour."

THE BATTERING RAM OF A BIG BUDGET.—"Hitherto, for long years," says a writer in "The Nation," of December 7th, "Liberalism has done nothing to strike their (the popular) imagination. This Parliament, though it has done much useful work of the sound order, has not done enough to hold the mind of the people, no great Act to which its missionaries can appeal, and says:—'This is what Liberalism has done for you; this is what Liberalism means.' To arrest the masses now floating between

friendship and hostility, to fix them in loyalty to Liberalism, we need a statesman of boldness and decision. It will be his task to gather together the efforts towards social reform, and focus them in some great measure, which will stand out in our generation, as Free Trade and the Factory Act stands out in the nineteenth century, the turning point in our social history."

* * *

Now, the fundamental social and industrial reform is, undoubtedly, the abolition of land monopoly. And the taxation of land values, the best means for the abolition of this monopoly, is also the fundamental financial reform; and, while "the House of Lords blocks the way for all" other reforms, it has no right to interfere with financial reforms. Their lordships cannot amend and dare not reject the Budget; and the valuation of the land can be carried out by administrative process, with which also the Lords are powerless to interfere. "A statesman of boldness and decision," therefore, would "gather together the efforts towards social reform, and focus them in "a great Budget measure, providing for the taxation of land values, a great financial measure which can be carried in spite of the House of Lords. The tax on land values would also force all idle land into use, thus solving the unemployed, sweating, and housing problems.

* * *

Speaking at Manchester on May 9th, 1907, Mr. Winston Churchill said, "We shall never be able to deal with this question (that of the House of Lords) until we have two things. We must first of all have the driving power of a great popular movement. We must have, secondly, the battering ram of a big Bill." In the measure above outlined we have the combined driving power of several great popular movements, and we have the battering ram of a big Budget Bill—a battering ram that the defences of the House of Lords are powerless to withstand. A Land Values Budget Bill would so strike the popular imagination and so enthuse the electorate that the victory for Liberalism might well prove even greater than that recorded in January, 1906.

* * *

SET FREE AND KEEP FREE THE SPRINGS OF INDUSTRY.—Addressing the members of the Eighty Club, on December 11th, the Right Hon. H. H. Asquith said, "The justifying object of Liberal energy must be the provision of those long-delayed and much-needed social reforms upon which the real progress of the community depends. He was satisfied that the only chance of real social reform in this country lay in the persistent prosecution of their policy of Free Trade. Free Trade and social reform were intimately and indissolubly allied, and the notion that they had come to the end of their resources in the way of taxation because they had adhered to the doctrine of Free Trade was one which he hoped to disprove in the course of the next few years. He urged Free Traders, in conclusion, . . . to set free and keep free the springs of industry, and maintain for this country its predominance as the carrier, the banker, and the free market of the world."

* * *

The "persistent prosecution of the policy of Free Trade" and the "setting free of the springs of industry," involve, as Richard Cobden declared nearly half-a-century ago, the liberation of the land. The taxation of land values is the true method of liberating the land; and in land values Mr. Asquith has at his disposal for social reform a source of revenue as yet practically untapped. We trust that ere long Mr. Asquith will avail himself of this publicly-created land values fund in order to repeal the existing taxes on food and house accommodation. By so doing he will cut the ground from under the feet of Tariff Reformers and Socialists alike, and thus avert the

danger of the coalition of these two extremes, which so nearly meet, against the true party of progress and reform.

* * *

THE CLOVEN HOOF.—At a meeting of the Council of the Central Chamber of Agriculture, held in London last month under the chairmanship of Lord Desborough, it was resolved, "That in the opinion of the Council an independent Agricultural Parliamentary party should be formed, and other steps be taken to strengthen the representation of agriculture in Parliament, and with this object in view immediate steps should be taken to appoint a committee to consider the matter and report to the Council." In the discussion that took place the cloven hoof of "the farmer who farms the farmer" was clearly in evidence, and it was manifest that the bulk of those present greatly preferred the late Government (which, while devoting only six hours in five years to the interests of the workers in the agricultural hive took good care to renew the Agricultural Rating Act for the benefit of the landlords), to the present Government, which has already done so much for the farmer who farms the land, and purposes by the rating and taxation of land values, to make "the farmer who farms the farmer" get down off his back and take his hands out of his pockets.

* * *

Mr. R. L. Everett, M.P., a Liberal, who had the temerity to say a few words in defence of the Government, had a very warm time of it.

He could not help, he said, expressing his regret that such a movement should be put on foot. He could not remember any time when there was less occasion for a movement of the kind.—(Cries of dissent.) The agricultural position was more hopeful to-day than it had been for many years past.—(Oh.) Those who were engaged in it knew this. . . . They had a Parliament more sympathetic towards agriculture. Here Mr. Everett was unable to continue for some minutes owing to a long outbreak of laughter. Finally, he repeated his words, amid renewed laughter and "booing." They were more sympathetic, he said, than any Parliament existing in his time.—(A voice: Hear, hear.) It had passed in two years more agricultural measures than any Parliament existing in his time.—(A voice: "And they are thrown out by the House of Lords," and laughter.)

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That the "agricultural interest" that is to say the parasites upon the agricultural industry, not the partners in it, should be so anxious to form a party to look after their own peculiar interests—"peculiar" in more senses than one—is an encouraging sign of the times. The more attention these gentlemen can call to the question of rating and the kindred question of taxation, the better those who stand for the taxation of land values will be pleased.

* * *

LAND HUNGER.—The driving of cattle from the rich grazing lands of Ireland is calling attention once more to the perennial land hunger in that distressful country—distressful simply because, thanks to unjust man-made laws, the land hunger cannot be satisfied. And the "Daily News," undertaking to explain the meaning of this cattle-driving, tells us that "There is no idea of depriving anybody of what belongs to him in this anti-grazing movement. Like other tenant purchasers the claimants for the grass lands are willing to pay the stipulated price to the landlords. They have resorted to cattle-driving to force the pace, to call attention to a grievance. . . ." But surely if the tenant is to purchase the land from the landlord, that means depriving

the tenant of what belongs to him so that he may buy from the landlord what does not belong to the landlord, and what, therefore, will not rightly belong to the tenant when he has bought it!

In England the land hunger is evidenced by the large number of applications already made for land under the Small Holdings Act of the past session. If this demand continues, Mr. Winfrey's estimate that the Act will send up land values 25% may well be exceeded. The inflation may even equal that of Irish land values—68½%—under the Tory Purchase Act. The taxation of land values is badly needed both in England and Ireland, and in Scotland and Wales too, to satisfy this land hunger; and we are glad to see that Mr. Seebohm Rowntree, Chairman of the Conference held at York under the auspices of the Yorkshire Liberal Federation, the National Liberal Federation, and others, told those present that "They must not run away with the idea that the Millennium would arrive when they got small holdings. Some very far-reaching legislation must accompany the progress of the Act, including the taxation of land values."

The land hunger in Africa is also very keen, as is shown by the mission of the Swazi Chiefs to King Edward to protest against a large portion of their land (nearly two-thirds) having been taken from them either as Crown lands or as lands claimed by concessionaries, who had received concessions from King Umbandine. An even stronger case in point is that of Dinizulu, who, there is only too much reason to suppose, is being harried and chivvied by the Natal Government as part of what Mr. R. L. Outhwaite, in the "Daily News" of December 12th, stigmatises as "a sinister movement . . . to deprive the natives of their right to the communal use of tribal lands, a movement stimulated by the mine-owners of the Rand desirous of getting cheap labour, and by the gigantic land syndicates of the Transvaal desirous of having the natives made their tenants or serfs by this system of compulsion."

"But, to come to Mr. Ure, he was superb. A Scotchman dearly loves an argument, and Mr. Ure is a Scotchman. He introduced his way with bits of pawky humour, and, taking his audience step by step, by way of the more obvious of things, he led us through a perfect maze of argument that might easily have become bewildering were it not that he were as luminous as the electric light that everywhere surrounded the platform. For about an hour and fifteen minutes, without a single note, he faced all the subtleties of a rating argument as an expert—but not to experts; that was where the power of the effort lay—but simply to an ordinary, average intelligent audience drawn from the towns and countryside of Derbyshire, and they followed him with a zeal and an appreciation that was really remarkable. After speaking for over fifty-five minutes, culminating in some very closely reasoned sentences, Mr. Ure intimated that he now proposed dealing with the objections to land values as a basis of rating, and the meeting merely relieved itself by a vigorous cheer, and then settled down to hear the other side.

"Apart from great statesmanship, perhaps there is no better way in which a member of Parliament can serve his country than to master the whole of the detail of some projected reform and to argue it out, point by point with the electors. The electors like facts when they are presented by a man who has mastered them, and no better way of education is possible than the plan laid down by Mr. Ure in his visits up and down the country." A special correspondent in the "Sheffield Independent," on the Chesterfield meeting.

JUST PUBLISHED.

THE PRIME MINISTER AND LORD BALFOUR OF BURLEIGH ON LAND VALUES.

CONTAINING—

1. The Prime Minister's Speech on the Taxation of Land Values at Dunfermline, October 27th, 1907.
2. Correspondence between the Prime Minister and Lord Balfour of Burleigh on the subject.
3. Lord Balfour (1901) and Lord Balfour (1907)—being Extracts from the Minority Report of the Royal Commission on Local Taxation, 1901, signed by Lord Balfour of Burleigh, set out in parallel columns against Lord Balfour's recent utterances on the question.

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FEU DUTIES AND LAND VALUES.

To the Editor of "Land Values."

Sir,—I am very much surprised at the tone of the two letters on the above subject, in your October issue, especially as one is signed by such an experienced hand as Mr. W. R. Lester. Your correspondents hold that it would be unjust to deduct from the present feu duties the amount of the new tax on land values; but all I can say is that if these gentlemen are correct, then my ideas are all radically wrong.

As I understand it, the principles of Henry George, of the Land Values League, as well as of Mr. W. R. Lester, are, that the State should (sooner or later) appropriate the whole of the Land Value by a tax of 20/- per pound. Now, I ask, does Mr. Lester propose that the feuar shall pay one 20/- per pound to the State, and another 20/- per pound to the superior, or if not, where does he draw the line?

The principle of this new tax is, that these land values having been created by the community are therefore by right the property of the country, and that those who receive ground rents on values so created are getting what does not honestly (as against legally) belong to them. Yet Mr. Lester and "Sigma" advocate that an enormous sum (many millions a year) shall still continue to be paid them without any deduction.

In our own City of Glasgow some half-dozen of proprietors receive about the half of the whole ground rents and pay not one penny to local taxation. This has long been felt to be a grievance even by some of those to whom the single tax is anathema, but your correspondents consider that it would be unjust to ask these superiors to pay anything.

It appears to me that the arguments of your correspondents are fallacious, being founded on the present state of things, and forgetting that whenever the new tax comes into force that state will have passed away, and a new phase be entered upon.

Let us therefore suppose that the feuar had covered his land with tenements, in which the tenants now pay the taxes (I am aware that some of the taxes are paid by the landlord, but it will simplify the argument if we take it as above). Under the new regime, these tenants would be relieved of this burden, and this is what the State intended. Not something for nothing as your correspondents wrongly put it, but part of their own back again. Meantime the feuar is served with a notice to pay the new tax, which would, roughly, come to about the amount his tenants formerly paid. It would be (so say your correspondents) unjust for him to deduct it from the superior, so he would either have to lose it himself or screw it out of his tenants by raising the rent. Which of these, I ask your correspondents, is he to do?

In the event of his being his own tenant the deduction from the landlord would be a gain to him, but it would find its way to the community by enabling him to manufacture or sell cheaper than before, and that he would have to do so I will shew by and by. Your correspondents say properly enough that if the present feuar had contracted to have the land free of all taxes he would have had to pay his present price plus these taxes.

But if under the new arrangement the price of land is to be increased so as to yield the same nett revenue, then I fail to see any good in the change; it is only a question of which pocket it comes out of.

Your correspondents say it would be an injustice to take the money out of the pockets of the present superiors, but it seems to me that the whole scheme of land values taxation is to take the unearned increment from all who

receive it, and in this the owners of feued land are much better off than the owners of unfeued land. But the effect of the tax will be to decrease rather than increase the price of unfeued land, which ought also in Mr. Lester's view to be an injustice to landlords, and a much greater injustice than the other as the following will shew.

Thus, taking Mr. Lester's illustration of the landlord who has feued a piece of ground at £100 nett per annum, and who has several similar pieces to let, and let us say with "Sigma" that the tax is 10/- per pound. He would now require to ask £200 a year for his vacant ground. How long would he be content to pay £100 per annum for the privilege of keeping this ground vacant? In about 14 years, allowing 5% interest, he would have paid in taxes the whole value of the land (at 20 years' purchase) without any allowance for interest on what he had paid for it, while all the time, even with the taxes deducted, he would have been receiving £50 per year nett from the land already feued. Where does the injustice come in? It seems to me that if there is injustice at all it is much more in connection with the vacant land.

It is, however, generally admitted that this reform would lower the value of land, especially near the circumference of cities, because the landlords would not care to pay taxes on fancy prices of vacant ground, so the present feuar in these localities would soon be surrounded by buildings of which the ground rents are say one half or one third of his own. The rent of these new houses would consequently be less than he could afford to let his houses at, and he would need all the relief he could get, and more, to make up his loss. Nay, more, it seems to me that a law would have to be passed to break these old feu contracts and substitute new contracts at the new values which legislation has brought about, otherwise many of our most extensive builders and holders of property would inevitably be ruined. The same applies to manufacturers, who would have to compete with factories built on ground feued under the new conditions.

In the centre of the city the values of ground might still continue to rise, and the feuar would be taxed on the full value, and while he deducted the tax on the feu-duty, he himself as proprietor would have to pay on the remainder.

The present system is a tax on industry, while the new system is intended to benefit the whole community, but if it is found that its benefits are arrested at the feuar then it will be for Parliament to devise means whereby it will be made to flow through him to the nation at large.

Yours sincerely,

JAMES NEILSON.

FEU DUTIES AND LAND VALUES.

To the Editor of "Land Values."

Glasgow, 7th October, 1907.

Sir,—"Sigma" supposes the case of an intending feuar, and shows how the rates, £15, and the margin available for a feu-duty of £10, make together the real land value of £25. As, according to this example, it is clearly shown that the feuar reaps £15 in land value, all of which he pays away in rates, and the superior reaps £10, none of which he pays in rates, where, pray, would be the injustice in requiring the latter to pay a fractional rate on the land value he reaps, and where would be the justice in requiring the former to do it for him, when admittedly he is already paying 20/- in the £ on land values? But if it is an injustice to rate the superior on the land value which he receives in feu-duties, it must also be an injustice to rate him on the value of his unfeued building land, because by this means the value of his

unfeued land will be reduced. If, however, his land is already all feued, or if he is purely an investor in feu-duties, and his feu-duties are not to be rated, then the taxing or rating of other rights in land will undoubtedly raise the value of his rights, not only relatively, but absolutely. Inferentially, according to your correspondents, this would be just!

The example "Sigma" gives, however, does not cover the whole ground. It only shows the position as between the superior and the feuar who builds houses for letting. No matter what the latter pays in feu-duty and rates, or what return he expects for himself, these must necessarily be included in the house rents, and, as the tenants also pay rates, they too must be receivers of land values, and also be rated 20/- in the £ on them, presuming, of course, that the feu-duty and rates together constitute the whole of the land value. The feuar owning and occupying his own house is practically in the same position.

The fact is, both your correspondents seem rather befogged on the question. Mr. Lester, for example, says, "How could we, consistently with justice, ask the superior to pay the land value tax, since it is the feuar, and not he, who gains by the abolition of the old ones?" Mr. Lester evidently forgets that justice is the fundamental principle of a tax on land values, and that to consider a man as unjustly dealt with whose present gains will be encroached upon or wiped out by its general introduction, is to deny the justice of taxing land values altogether.

But even with feu-duties taxed to the extent that they did represent the real land value, there would no doubt still exist in many cases the anomaly of the feu-duty being greater than the land value. This, however, would not be a question for the Single Taxer as such, but for the feuars immediately concerned.

My criticism of your article in August "Land Values" lies in this, that you seem to have forgotten that the Single Taxer is a propagandist before he is a politician, and that if it is only the unripeness of public opinion that prevents the inclusion of feu-duties, then manifestly it is our duty as Single Taxers to educate public opinion up to an appreciation of the system in all its purity. If the Solicitor-General can stand here, why should not the Government, and why, in the name of wonder, should not also every Single Taxer occupy the same position?

The taxing or rating of feu-duties, in so far as these represent land values, would be as just and right now as later on, and seeing that exemption in the interval would mean an increase in the value of existing feu-duties, the difficulty of dealing with them later on would certainly not be diminished, but, on the contrary, very probably much increased thereby. In any case, even then, public opinion would have to be influenced, and so, to my mind, there is every reason for pressing on with the work now, and (whatever the Government may do) for taking every opportunity of showing the people that the taxation of land values will be incomplete, and not have its true and proper effect if feu-duties are to be excluded.

I am, Sir,

Yours faithfully,

M. G.

"Whether one accepts or denies the affirmation that the right solution of the land question carries with it the whole solution of the labour programme, it must be patent to every mind at all competent to attack that problem that until and unless the land question is rightly settled—until private appropriation of rent and land values is annulled—no other reform or attempted improvement can have more than merely tinkering and superficial results, nor lessen the tribute which industry has to pay to monopoly for the mere privilege of exerting itself."—Leonard Hall, in the pamphlet "Which Way."

MUNICIPAL SUPPORT.

GLASGOW TOWN COUNCIL.

Resolution to Support the Government's Policy on Land Values carried by a vote of 45 to 24.

At a meeting of the Town Council held on Thursday, 12th December, the Lord Provost, Sir Wm. Bilsland, Bart., presiding, the recommendations of the Parliamentary Bills Committee were approved by 45 to 24 votes.

The recommendations were as follows:—

"(1) That the Corporation should reaffirm their previous resolution in favour generally of the principle of the Taxation of Land Values; (2) that the Corporation should memorialise the Government to re-introduce and press forward in the next session of Parliament their bill of last session for the ascertainment of Land Values, or a bill on similar lines; and (3) that this committee be authorised to appoint a sub-committee to report to this committee if and when any proposal is introduced in the next session of Parliament on the subject of Land Values."

Mr. Nelson asked if it was in order to bring up the subject again before the expiry of the necessary six months under the bye-laws.

The Clerk explained in detail the negotiations that had proceeded on the matter in Committee and at the Council, and said that the sense of the resolutions adopted was that the whole thing was taken out of the hands of the Special Committee on the Taxation of Land Values, and the whole question, principle and all, was remitted to the Parliamentary Bills Committee for consideration and report.

The Lord Provost thereupon ruled the discussion in order, and after some talk it was decided to proceed with the debate.

Mr. W. F. Anderson moved approval of the minutes, and at the outset of a lengthy speech denied the statement by Bailie Bruce Murray that they took up the question as a political one. Three times in a Conservative Government and once in a Liberal Government the question had been adopted by big majorities. (Applause). It was a legislative question, and in its issues raised questions of great social reform. The object of taxation of land values is to remove taxation from both capital and labour—to remove it from the created thing, and simply put it upon an article which has been made valuable by the expenditure of city rates. (Hear, hear.)

Mr. Macmillan seconded the motion, as it gave the Corporation an opportunity of declaring in no unmeasured terms in favour of the principle involved.

Mr. Nelson moved his amendment that was defeated in Committee, namely:—"That the Corporation having already affirmed the principle of the Taxation of Land Values, do not take any further action in the matter until the Government define in their bill, by preamble or otherwise, the objects for which the measure is to be promoted; whether, and to what extent, the local or imperial authorities, or both, are to benefit by taxation proceeding on the bill; and also furnish a schedule of the particulars wanted in order to enable the assessor to ascertain the capital land value."

The cost of that new scheme would have to be borne out of the municipal rates, and the cost, he thought, would mean an additional penny on the £ of the rates; while they would also require to increase the assessor's staff simply to enable them to raise by another method the same sum in cumulo as they at present raise. (Hear, hear.)

Mr. Wm. Primrose seconded the amendment.

Mr. R. Anderson, in supporting the amendment, pointed

out that a section of the ratepayers having questioned the expenditure on that matter he thought it very injudicious for the Council to move in the direction proposed by the Council while the matter is sub judice.

Bailie Shaw Maxwell strongly supported the motion. Glasgow, he said, was in the forefront of the tremendous movement and he asked them not to stultify themselves that day. (Hear, hear.)

Bailie Bruce Murray said attempts had been made by two of the cleverest men in the house—Mr. W. F. Anderson and Bailie Shaw Maxwell—(Hear, hear, and laughter)—to persuade them that this was not a political measure. Glasgow had certainly gained for itself a name in this matter, but what a name—a name for openly and boldly advocating confiscation.

The Vote.

The vote was as follows:—For the minutes—The Lord Provost, Bailies Shaw Maxwell, A. Campbell, Montgomery, Kirkpatrick, Borland, Treasurer Stevenson, River-Bailie Henderson, Depute-River-Bailie Nicol, Messrs. James Alexander, Alston, W. F. Anderson, Barrie, Battersby, Calderwood, Cohen, Colquhoun, Connell, Finlay, Galbraith, Gardner, D. Graham, Harvie, Hoey, Jamieson, Kirkland, Miller, Morton, M'Cutcheon, John MacFarlane, Maclay, M'Lean, Maclure, M'Millan, Paxton, Pettigrew, Pratt, Edward Scott, Sloan, Steel, Sutherland, Ure, Willock, Willox, and Young—45.

For the amendment—Bailies M'Innes Shaw, Hunter, Bruce Murray, W. F. Russell, and Guest, Deacon-Convener Macdonald, and Messrs. R. Anderson, Carswell, Dallas, Dick, Robert Graham, King, J. H. Martin, Mathieson, Matthew Mitchell, R. M. Mitchell, M'Connell, James M'Farlane, Macquisten, Nelson, Primrose, Smith, Jas. Stewart, and J. W. Stewart—42.

KEIGHLEY TOWN COUNCIL.

A meeting of the Town Council of Keighley was held, 17th December, the Mayor (Mr. Robert Clough) presiding.

Mr. William Thomson moved "That the Council should express its approval of the proposals of the Government to ascertain the land values of Great Britain and to adopt such values as a standard of rating, and urge the Government to introduce without delay the necessary measures to give effect to such proposals."

He went on to show the inequalities, the injustice, and generally unsatisfactory nature of the present rating system. The slums, to which so much reference had been made that night in the discussion on the appointment of a lady health visitor, were, he said, in reality due to the present absurd rating system. Under a system of land values taxation it would be possible to raise all the money that was needed for public purposes in Keighley from the land, and they need not touch a single person's earnings.

Mr. Henry Whitehead seconded the motion, and pointed out that the object aimed at in this reform was not to tax labour, but to tax land, and this would be a great advantage to the workers and the commercial community.

Alderman Waterhouse opposed the motion.

Mr. Mitchell suggested that Mr. Thomson should confine his motion to approving of the proposal to ascertain the land values of the country, and this was supported by Mr. Wharton, Mr. Cass, and Alderman King, the last named remarking that he was not prepared to give a blank cheque to the Government.

Mr. M. Howley said he had hoped, in view of the democratic wave that was sweeping over all parties, that this resolution would have been unanimously welcomed.

Mr. Thomson declined to alter his motion, and on a vote being taken it was carried, eight members voting for and seven against.

EDINBURGH TOWN COUNCIL.

An Even Vote.

A meeting of the Town Council of Edinburgh was held on Tuesday, 3rd December, Lord Provost Gibson presiding.

Mr. Macpherson moved approval of a recommendation by the Lord Provost's Committee on the subject of the taxation of land values, which had been raised by a circular letter from the secretaries of the United Committee of the Leagues for the Taxation of Land Values, who asked the Corporation to pass a resolution, "to be forwarded to the Government in favour of their declared policy on the taxation of land values." The Committee recommended the Council to memorialise the Government to introduce the Land Values (Scotland) Bill in the next session of Parliament, with the view of having it passed through both Houses of Parliament. Mr. Macpherson, in support of the motion, said he was sometimes surprised and sometimes amused at the attitude taken up on the land question by some people when they were asked to touch it. Everybody everywhere was convinced that the land laws were bad in every respect; they were bad for poor people, they were bad for business people, and they were bad for all kinds of people. Speaking generally, the land laws were barriers in the way of progress. The reign of the land law power must come to an end if the people of the country were to get their rights in social life. In the Bill under discussion he found nothing that should alarm any proprietor in the country. Edinburgh possessed 3000 acres of feuable land rated at agricultural value; they wanted to know what the real value of that land was. It was rated at £5 10s. an acre, but was it bought at £5 10s. an acre—capitalised at 30 years' purchase? It was bought at £1100 per acre, capitalised at 30 years' purchase. They wanted to know what the real value was.

Mr. Chisholm, to show that there were no politics in the matter, said he would second the motion. He had for fifteen years supported inquiry into such matters. He had had a most disastrous experience in regard to land for public purposes. He had had to appeal again and again in a burgh not far from Edinburgh for a piece of land for a public park. He had offered a huge price for that park, and he was told that a narrow strip of it was worth £3000. He offered £3000, and the price was then put at £5000. He maintained that if the price named was the value of the ground, rates in proportion ought to have been levied. The same remark applied to the gas works at Granton. Then there was the case of Bellevue Park. They had been told what was the value of that park—he thought it was too much—but the assessment ought to have been in proportion to the value. The question of politics was simply nonsense. He had nothing to do with the policy of the Government; he did not know what it was. (Laughter.)

Treasurer Harrison moved the following amendment:— "Delay consideration of the question until the Bill is introduced into Parliament, when the Town Council will be free to take one of three courses, as they shall determine—(1) To petition in favour of the Bill; (2) to petition in favour of amendment of clauses; and (3) to petition against the Bill." He thought his amendment would remove the matter out of the domain of party politics, or of politics at all. He had been very much surprised that the Committee had taken up the matter. The sending of the circular was an insult to the Town Council. The parties who had sent it out had known nothing whatever of their Scottish municipal institutions. It had been said that that was not a party movement; it was far worse; it was an attempt on the part of the extremists of one of the political parties to force the hand of the more moderate section of that party, and to force the hand of the Govern-

ment. As to what would be the outcome of the Bill, it would take the burden off the proprietors in the outskirts and place it upon the proprietors in the centre of the city, such as those in Princes Street and the owners of special corners where land values accumulated.

Lord Dean of Guild Wilson, who seconded the amendment, said that if the Bill were passed it would put a stop to the erection of substantial or beautiful buildings in the city.

Mr. Leishman said that complaint had been made that the Lord Provost's Committee had dealt with this question. He reminded the Council that they had sent the question to the Committee. Possibly Treasurer Harrison wanted the Lord Provost's Committee to follow the example of the Treasurer's Committee in dealing with everything sent to them—decently bury it because he wished it so. (Laughter.) The Town Clerk was in favour of such a valuation. He had written:—"There seems no objection to a new site valuation." Treasurer Harrison said that it would not add £1 to the valuation of the city; he was apparently unaware that they could see from the Council Chamber window a case where thousands of pounds had been added to the value of one site.

Treasurer Harrison said he based his remark on a statement by the Town Clerk in his report that the proposal would not increase the aggregate amount of the assessment, and that the local authority would not benefit.

Mr. Leishman said that the Town Clerk was not then dealing with the question of unbuilt land at all. He was going to take neither the opinion of Mr. Harrison nor the opinion of any paid valuator; he was going to wait until the statutory officers appointed by the Crown reported with authority and full knowledge. It was objected that the Bill would cost money. Of course it would cost a little money. Mr. Henry, the Assessor in Glasgow, said that the cost of a valuation in that city would be six or eight thousand pounds. If the separate valuation was going to cause all the havoc, wreck, and ruin predicted by Treasurer Harrison, it would be well worth spending £4000 while in the interests of the proprietors. Mr. Harrison was vastly concerned about the poor proprietors—about the poor Dukes who had bled the city, and the poor Lords who had sucked up everything they could get hold of. (Treasurer Harrison—"And the hotelkeepers and shopkeepers.") The hotelkeepers and the shopkeepers, said Mr. Leishman, had their sympathy; they had got very little from the ground landlords. These people were always able to speak for themselves. Treasurer Harrison had the audacity to stand up and threaten the Town Council as to what the proprietors were going to do. If there was one thing that had cursed the city of Edinburgh, it was the fear of dealing with questions in the public interest as against vested interests. He regretted that at this time of day the Treasurer of the city of Edinburgh should hold a brief for the proprietors, and threaten the Council with what the proprietors would do. He could only think that the Treasurer had become contaminated by association with the trusts in which he held such a prominent position. (Laughter.) Of the working of what was proposed they had had experience in Australasia, where an official report was of a favourable character. It had had the effect of stimulating the building trade, and had made it unprofitable to hold up land for a prospective increment in value. About 500 municipalities in England and Scotland had petitioned in favour of the separate valuation of land, and in many of these municipalities the majority of the members belonged to the Conservative party.

Mr. W. Finlay, in a maiden speech, said he did not intend to discuss that question, because they had it had discussed for the last year or two ad nauseam, and they

were all getting rather tired of it. He intended to support the amendment.

Mr. Macpherson replied, after which a vote was taken, when 23 voted for the motion and 23 for the amendment.

The Lord Provost said that in cases like that, where the vote was equal, as he had explained before, he refused to vote. (Hear, hear, and applause.)

The division was as follows:—

For the motion—The Lord Provost, Bailies Carmichael, Martin, Neill, Stevenson; Convener Duncan; Messrs. M'Michael, Cowan, Lorne Macleod, Moscrip, Chisholm, Laing, Richardson, Macfarlane, Rose, Cullen, Wilson, Leishman, Douglas Elliot, Smith Elliot, Macpherson, Kellock, Balfour—23.

For the amendment—Bailies Forrest and Inches; Dean of Guild Wilson, Treasurer Harrison, Messrs. Brown, Dobie, Douglas, Hunter, Neil M'Leod, Rusk, Lyon, Chesser, Robertson, Fraser, Rawson, A. A. Murray, Finlay, John Murray, Cameron, Stark, M'Arthy, Geddes, Currie—23.

MERTHYR BOROUGH COUNCIL.

At the monthly meeting of the Merthyr Borough Council held on Monday, 16th December, the Mayor (Mr. D. W. Jones) presiding, the circular letter from the United Committee for the Taxation of Land Values was considered.

Mr. David Evans proposed, "That this council heartily supports the proposals of the Government to ascertain the land values of Great Britain, and to adopt such land values as the standard for rating, and calls upon the Government to pass a Bill next session to provide for such taxation of land values, including ground rents and royalties." Mr. Evans said that for the year ended 30th June last there were 1,750,000 tons of large coal raised in the borough, and taking the average royalty at 9d. per ton, this, if rated, would add £65,625 to the assessable value. During the same period there were 500,000 tons of small coal raised, and taking the average royalty at 3d. per ton, this, if rated, would add to the assessable value a further sum of £21,875. Besides, the coal was assessed on the long weight of 22 cwt. to the ton, whereas if it were assessed on the ordinary weight of 20 cwt. to the ton it would produce £8,203 more. As to ground rents, there were 15,000 tenements in the borough, and taking the ground rent at £2 per house, these represented a sum of £30,000. He calculated that if royalties and ground rents were taxed the rates of the parish would be reduced by over 3s. in the £.

Mr. Arthur Daniel seconded the motion, and Mr. John Davies (Dowlais), in supporting it, said he thought it hardly went far enough. What they wanted to take was the royalties and ground rents from those who held them, because if they were simply taxed it was the people after all who would have to pay.

The motion was then put, and carried nem. con.

* * *

Mr. Davies appears to be a victim of the fallacy that a tax on the value of land can be passed on to the consumer. He says we must "take the royalties and ground rents, because if they were simply taxed it was the people after all who would have to pay." Well we should say that even if we do take them, the people who use the ground and the coal will have to pay. They pay now, and will continue to pay when they are taken. The question is to whom should they pay; to the landlord, or to the local assessor for the benefit of the community? To tax land values or mineral royalties is simply to take them in the form of a tax. It is the landlords' way, and the only way possible. To do justice to all the people each individual

user of a piece of land, or a mine, or a quarry, should pay its value into the public exchequer. This method is the single tax on land values, all improvements and industry being set rate and tax free. Suppose Mr. Evans' figures for Merthyr correct, and that the land rent and mining royalties figure out at £126,703, a tax of 20/- in the £ would appropriate this sum for public purposes. In that case by what process could the landlords shift the tax? The same logic holds good with a tax on land values of one penny, or one shilling, or ten shillings in the £. It is simply taking so much from the landlord for the benefit of the State; or preventing the landlord, by the amount of the tax taking from the people publicly earned values to which he has no moral claim. If a tax on land values could be passed on by the landlord, the fraternity would not spend so much time and money in opposing it.

SOME NEW ZEALAND STATISTICS.

Farmers have nothing to fear in Land Values Legislation.

The bulk of the working farmers in this country are tenants; and under the taxation of land values they would be relieved of the present rates and taxes and would have to pay in rent to the State, in the form of a tax on land values, less than they now pay to the landlords—less because of the breaking down of land monopoly and the sweeping away of land speculation. That even the farmer who "owns" the land he farms has as a rule everything to gain and nothing to lose by the taxation of land values even to the extent of 20/- in the £, is abundantly clear from the recent New Zealand Official Return (B.—17a, 1907), quoted in the Auckland, N.Z., "Liberator," for October, just to hand.

Summarising the part of this return relating to Country Lands, we find that out of 45,068 rural freeholders those in Class A, under £100 unimproved value, number 7,800, and hold between them an unimproved value of £367,282 out of a total of £67,288,774;

Class B, £100 and under £300, numbers 9,450, with an aggregate unimproved value of £1,680,400;

Class C, £300 and under £500, numbers 5,640, with an unimproved value of £2,089,201;

Class D, over £500, numbers 22,178, with an unimproved value of £63,151,891.

Classes A, B, and C, it will be seen, total 22,890, or rather more than 50% of the rural freeholders, but their unimproved value totals only £4,136,883, a little over than 6%; while Class D, numbering rather less than 50% of the rural freeholders, holds an unimproved value of more than £63,000,000, or just short of 94% of the whole.

The average unimproved value held by those in Class A amounts to £47, upon which a single tax of 5%, equal to 20/- in the £ on the annual value, would be £2 7s. Od. a year.

Class B averages £177 unimproved value, and the 5% single tax would in this case average £8 17s. Od. This as against an average tax burden for the whole country, under the existing system of rates and taxes, of £15 to £25 a year.

In Class C the average unimproved value is £370, and the 5% single tax would amount to £18 10s. Od. per annum, as against, for this Class, an average tax burden under the present system of £20 to £25 a year.

In Class D the average unimproved value amounts to £2,847, so that the freeholders in this Class would on the average pay £142 7s. Od. under the 5% single tax or rather more per head than 60 times the average tax of Class A.

Again, no less than £35,414,952, or 52.6% of the total country land value, is held by the 2,922 persons in the Class "All 5,000£ and over;" while the 99 men holding an unimproved value of £50,000 and over own an aggregate unimproved value of £7,007,659. The average holding of these favoured few is thus £70,784, and their average tax at 5% would amount to £3,539 4s. Od., or rather more than 1,500 times the average in Class A.

Yet, in spite of these striking figures, there are not wanting men with sufficient audacity to oppose the taxation of land values "because it would hurt the poor farmer and relieve the big men!" In Great Britain, where some 60,000 individuals monopolise some 72,000,000 acres out of a total of 77,000,000, leaving only five million acres between the rest of the 44,000,000 of us, most of whom do not own enough of their native land to fill a decent sized flower pot, the contrasts must be even more striking; and in view of this one cannot wonder that the "House of Landlords," greatly daring, rejected the Scottish Land Valuation Bill.

Small Holder Generally need not Fear.

In the case of the holders of town lands only the position is much the same, "only more so." Out of a total of 89,144 town freeholders, no less than 40,512, or more than 45%, own between them an unimproved value of only £1,667,439, out of a total of £32,937,754, that is to say little more than 5%. Their average holding is therefore £41, and under a 5% single tax they would pay £2 1s. Od. only.

Between £100 and £300 comes another big class numbering 26,392 with an aggregate land value of £4,394,284. So that these two big classes, aggregating 75% of the town freeholders, own between them an unimproved value of only £6,061,723, or 18.4 of the whole. Their average holding is thus less than £100 per head, and under a 5% single tax, therefore, they would, on the average, pay less than £5 per head, as against a present average of £15 to £25 per head. Contrast with this the 1,574 freeholders "all of £5,000 and over," with their aggregate unimproved value of £11,327,971, their average holding of £7,203, and their average single tax of £3,604 3s. Od., or nearly 180 times the average of those under £100.

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"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.

REPLY TO LORD LANSDOWNE

In an address to the Glasgow Conservatives, on Friday, 13th December, Lord Lansdowne is reported to have said that "it seemed to him obvious that if they placed an inordinately heavy tax upon sites people would endeavour to put as many buildings as possible upon the smallest area, and that the crowding was likely thereby to be increased."

This expression of opinion was either an attempt to mislead his audience or reveals a complete misunderstanding of the economic effect of a tax upon land values.

A tax levied upon any commodity produced by labour is added to the price of that commodity by the simple and automatic process of stopping its production until the price rises. That is the reason why house-rent is abnormally high, so large a proportion of our local taxation being levied upon buildings. And it is abnormally high house-rents which is responsible for the large number of empty houses, to which his lordship elsewhere referred, as well as for the overcrowding. But a tax upon the value of land would have the opposite effect. Land is not pro-

duced by labour or capital: its quantity can neither be increased nor diminished, and therefore there are no means by which the incidence of a tax upon it can be shifted. Upon this point economists are all agreed. The tax upon land values, therefore, would not increase the price of land, but would, on the contrary, reduce it. It would no longer pay owners to hold land out of use, and the quantity of land in the market would consequently increase. How the bringing of a much larger quantity of land into the market at lower prices would cause more buildings to be put on a smaller area Lord Lansdowne will be unable to show.

The truth is that our present rating system, with its heavy charges upon buildings and improvements, hinders the growth of our towns, artificially raises rents, and causes the fearful overcrowding we deplore. The transfer of these charges from buildings and improvements to land values will remove the principal cause of these evils.

Under our present rating system houses can only be let and occupied at a cost which includes not only ground rent and return on the buildings, but a crushing burden of rates as well—a burden which becomes all the greater and more obstructive where it is attempted to utilise less expensive land, because in such cases the proportion of the burden which is attributable to the building is greater than the proportion which is attributable to the value of the site. Consequently development is retarded and much land which is suitable for houses for people of slender means is kept out of use, and the areas which are in use become overcrowded. If rates were levied only on land values they would not increase the cost of house occupancy, and more houses could be built and occupied.

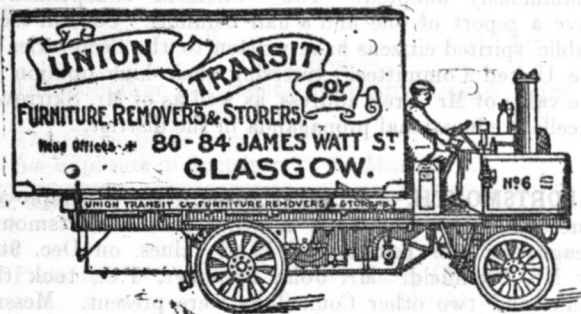
Under our present system we have congestion and abnormally swollen values at the centres of population, and arrested development on the outskirts. If we changed the system and taxed the land everywhere equitably on its true value, and ceased to tax houses and improvements, a healthy change would at once set in. The development of outlying land would lessen the demand for land at the centre and the need to overcrowd any area would cease. Land values everywhere would find their natural level, and would form a gently graduated scale from the centre outwards, and cheap houses could be built and occupied on cheap land, which is impossible now, owing to the burden of rates on house occupancy. The long period of "ripening" for building would no longer be necessary. Houses would be supplied steadily to meet the demand for them, and could be occupied at a reasonable cost.

It is significant that Lord Lansdowne's excuse for the rejection of the Scottish Bill by the House of Lords was

lack of time to examine and discuss it. If that be all, the difficulty will be removed next Session. When statistics of all our incomes, and of the trade and commerce of the country, are published annually in official returns, there can be no logical reason for any exception. A second rejection of a measure which proposes merely to ascertain the value of the land of the country would be, in effect, a refusal to allow us the means of forming a judgment on the question. Such a course could only be adopted by those who, for personal or party reasons, wish to prevent the facts from becoming known for fear of the consequences.

Crompton Llewelyn Davies.

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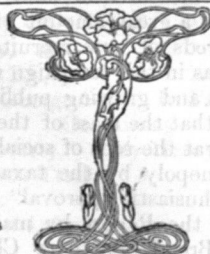
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COMING EVENTS.

MR. URE'S MEETINGS.

20th Jan.—Kilmarnock.—Under the auspices of the United Committee, the Scottish League, and the Kilmarnock Branch of the Young Scots; Mr. Rolland Rainy, M.P., presiding.

Belfast.—Monday, 27th January.—Under the auspices of the United Committee, and the Irish Society for the Taxation of Land Values.

English League for the Taxation of Land Values.

January Meetings and Lectures.

Jan. 6.—Liberal Club, Brighthouse. F. Skirrow.

" 9.—Annual Meeting of Portsmouth League, Co-operative Hall, Garnier Street.

" 10.—Liberal Club, Honley. F. Skirrow.

" 14.—North Hackney Women's Liberal Association. F. Verinder.

" 14.—Young British Liberal Society, Oldham. Dr. P. M'Dougall.

" 15.—Unitarian Lecture Hall, Plumstead Common Road, Woolwich. L. H. Berens.

" 17.—I.L.P., Idle, near Bradford. F. Skirrow.

" 19.—Progressive Club, Dock Road, Tilbury, Essex. F. Verinder, "The Unemployed and the Land Question."

" 21.—Woolwich Group, Christian Social Union. F. Verinder, "The Way Out."

" 26.—Wood Green Ethical Society, Fairfax Hall, Portland Gardens, Harringay Park. L. H. Berens, "The Law of Social Life." 7.15.

" 27.—Central Council E.L.T.L.V. 8 p.m.

" 28.—Young British Liberal Society, Leigh, Lancs. A. H. Weller.

February 7, Northampton; 16, Greenwich; March 9, Harrow; 15, Leicester; 17, Ealing; 24, New Era Sociological Society; April 3, Islington.

In addition to the meetings announced for December in our last issue, Mr. Skirrow has, during the month, addressed four meetings in Chesterfield (Miners' Union; Shop Assistants; West Ward Liberal Association; and S.D.F.); and one at Bankfoot; Mr. E. Bates (Manchester Branch) has taken a two nights' debate at Queen's Park Museum; Mr. Berens has lectured at Hampstead, and Mr. H. G. Chancellor at East Finsbury.

As we go to press we deeply regret to have to announce the death of John Cassels of Glasgow, which took place at his home at Carmyle, Lanarkshire, on Saturday morning 28th December, at 2 o'clock, after a brief illness. Mr. Cassels, whose portrait appeared in our October number, has been identified with the movement since its inception, and was one of its ablest advocates. Only those who worked with him these past twenty years can understand the great loss his death means to the Glasgow movement. No one better understood the Georgian philosophy, and few could expound it or defend it so well.

He was a keen student of Political Economy, and was conversant with all the leading writers on the subject. At 13 Dundas Street he was recognised as a teacher of the science, and many active workers in the single tax movement are indebted to him for his lectures and guidance in recent years. He was one of the Leagues ablest platform speakers and debaters, and in this sphere he accomplished much. As a man he was of the most agreeable disposition, and wherever he went made friends and adherents of the cause. The movement suffers much in his death, but he lived to serve it well, and to some purpose. For this we are grateful. He leaves a widow and six children, and to them, as well as to his father and mother and family, we extend our sincerest sympathy.

REPORTS.

GREENOCK.—Mr. Ure's meeting at Greenock, held in the Town Hall, on Thursday, November 28th, under the auspices of the United Committee and the Scottish League, was most successful. Mr. J. Reid, President of the Greenock Trades' and Labour Council, occupied the chair. The hall, which accommodates over three thousand persons, was well filled, the meeting being one of the largest and most representative ever held in the town on any public or political question. Members of the Trades Council, the Liberal Association, the Liberal Club, and the United Irish League cordially co-operated with the Secretaries in the organisation of the meeting. A feature of the meeting was the attendance of the Provost and Magistrates. Mr. Ure's able address, which occupied one hour and twenty minutes, was much appreciated. The Resolution moved by Mr. W. R. Lester and seconded by Mr. William D. Hamilton was carried with enthusiastic applause. Mr. Hamilton delivered quite a rousing speech and at the close received quite an ovation. Politicians belonging to all parties were present in considerable numbers. Everyone agreed that it was a great meeting well worth attending, and that the question was bound to make headway. The usual explanatory literature was circulated.

AYR.—The Ayr meeting, under the auspices of the United Committee, the Scottish League, and the Ayr Branch of the Young Scots Society, was held on Dec. 6th, in the Town Hall (holding one thousand persons). Mr. Eugene Wason, M.P., presided, and there was a large attendance. Mr. Ure, who was cordially welcomed, dealt with the question in an exhaustive manner, showing clearly its bearing on housing and employment. The *Ayrshire Post* gave a three column report, and a favourable leading article. The Resolution moved by Ex-Bailie Burt, seconded by Mr. William Robertson and supported by Mr. Paul was carried with enthusiasm. The Young Scots, as at Larbert and Partick, were untiring in their efforts to make Mr. Ure's visit the event of the season, and they were fully rewarded with an audience who seemed fully alive to the importance of the question.

BIRKENHEAD.—The meeting at Birkenhead, held on Saturday, December 7th, under the auspices of the United Committee, was in the hands of Mr. M'Hugh and the members of his Political Economy Class, and the arrangements were most successfully carried out. Weeks before the meeting large posters were put out bearing the simple legend, "Alex. Ure is coming." The meeting was held in the Music Hall (estimated to hold 1800 persons), and presided over by Mr. Fred Dunne, Secretary of the Birkenhead and District Building Trades Federation. There was a crowded attendance "in spite of the fact (we quote here from the report in the 'Birkenhead News') that torrents of rain were falling, and that the night was in every way most inclement."

Mr. Ure, who received a rousing reception, spoke with great vigour for one hour and forty minutes, while the mover, seconder, and supporter of the resolution, Councillors Russell and Rees, of Birkenhead, and Councillor Burks, of Liverpool, kept the meeting, which lasted for quite three hours, going with marked enthusiasm till late in the evening. The Birkenhead people, thanks mainly to Mr. M'Hugh's splendid work in the town and district in recent years, were keenly awaiting Mr. Ure's coming, and they cheered him on throughout his long speech with most intelligent appreciation. The "Birkenhead News" and the "Liverpool Daily Post and Mercury" gave good reports. Liverpool supporters are of opinion that Mr.

Ure should address a mass meeting on their side of the Mersey. We look forward to this event.

CHESTERFIELD.—The meeting at Chesterfield, under the auspices of the United Committee, was held in the Stephenson Memorial Hall (holding sixteen hundred persons), on Monday, December 9th, Mr. A. W. Foster presiding. There was a very large attendance, and Mr. Ure was listened to with the greatest interest. Several weeks ahead, as at Manchester, Leeds, and Saltaire, a considerable amount of propaganda work was carried out by Mr. Skirrow and local supporters of the movement. Here, as elsewhere, Mr. Ure's visit was the occasion of an educational effort that will have lasting results. Mr. Skirrow spoke nightly for three weeks at meetings organised by political and industrial associations in the town and district. A large number of books and pamphlets were sold throughout the campaign. The resolution was moved by Mr. F. A. Taylor, seconded by Mr. Edward M'Hugh, supported by Mr. W. E. Harvey, M.P., and unanimously adopted. The "Sheffield Independent" gave a report of one and a half columns. Several local public spirited citizens have written to the Secretaries of the United Committee, expressing their high opinion of the value of Mr. Ure's address, as well as of Mr. Skirrow's excellent educational propaganda in the district.

PORTSMOUTH.—A paper on "The Unemployed Question" was read at a meeting of the Portsmouth League for the Taxation of Land Values, on Dec. 9th, by Mr. Bromfield. Mr. John Dummer, T.C., took the chair, and two other Councillors were present. Messrs. Hardwick, Slatterthwaite and M'Guigan took part in the discussion. The chairman expressed himself as in entire accord with Mr. M'Guigan's view on the Taxation of Land Values.—Messrs. Hardwick and Slatterthwaite attended a meeting of the Lake Road Baptists Young Men's Literary and Debating Society during the month, and took part in a discussion on the Land Question. Mr. Hardwick made a very able argument for our policy as opposed to "Land Naturalisation." He is to read a paper on "Socialism" to the Mile End Literary and Debating Society in January.

UNITED COMMITTEE.—The United Committee for the Taxation of Land Values have just issued their first report for the nine months ending December 31st, 1907. It is in the form of a twenty page pamphlet, and is already recognised as a brilliant record of good work throughout the country. The Committee say that in organising and promoting the great public demonstrations at Manchester, Huddersfield, Leeds, Greenock, Birkenhead and Chesterfield, and other centres, supported as they have been by the large number of smaller district meetings held at political clubs, etc., and by a wide distribution of explanatory literature, they have taken a full share in responding to the appeal made by the Prime Minister for the necessary "driving power" from the country to enable the Government to pass their measures of land and rating reform. They have awakened a great amount of new thought and drawn many hundreds of new recruits into the fighting line, and Mr. Ure has in this campaign won the esteem and gratitude of a great and growing public. What this campaign has shown is that the mass of the people realise that the land question is at the root of social evils, and that the undoing of land monopoly by the taxation of land values commands their enthusiastic approval. Anyone interested may have a copy of the Report by making application to the Secretaries at Broad Sanctuary Chambers, 20 Tothill Street, Westminster.

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LORD LANSDOWNE ON LAND VALUES.

Speaking at a Conservative meeting at Glasgow, on 13th December, Lord Lansdowne said:—

Not only is it a Glasgow subject, but it is a House of Lords subject, because in the indictment against the House of Lords no count has been put more prominently forward than that the House of Lords did not accept the Government measure dealing with this question of land values. Now, I wish to speak very cautiously and diffidently with regard to a subject which is notoriously difficult and complex. But this I will say, that I never in my experience encountered a Government measure which, so far as its Parliamentary career was concerned, was supported by weaker arguments, or apparently less well understood by those who desired to press it on the consideration of the two Houses. (Cheers.)

May I briefly mention to you two or three of the misapprehensions which apparently prevail in the minds of the Government exponents of the bill? In the first place, we were told that it was an extremely convenient little measure, that it implied nothing except the addition of a fresh column to the valuation roll. Well, the gentleman who recommended the bill to us upon those grounds apparently had forgotten, or had never known, that it was frankly and plainly advocated by those who most strenuously advise this change as a preliminary to a complete confiscation of the value of landed property in this country. Then, we were also told that—I heard the argument in the House of Lords—that it was a bill intended to deal with the question of rating. The bill dealt with the question of rating all over Scotland, both in town and country. Well, then, as to overcrowding. We were told that it was a wonderful means of dealing with the difficulty of overcrowding, but those who use that argument fail altogether in the first place to establish that large areas suitable for buildings were being held back by those implied to be the owners of such areas, and they also failed to meet the argument, namely, that if you have taxation upon sites people will take as little land as they possibly can, and so far from the buildings being less crowded, they will be more crowded together than they were before. (Cheers.) Well, then, another argument was that the bill imposed a very simple duty upon the officials who have to carry it out, but those who use that argument were apparently unaware that some of the most expert of those officials had intimated plainly that in their opinion the difficulty of placing a hypothetical value upon land, and of disentangling the value of site from the value of the premises upon it, was an insuperable difficulty. Then, there was another argument used by no less an authority than one of the Scotch Law Officers, who told us that it was notorious that land owed its value, not to the exertion or expenditure of individual owners, but to the industry, energy, and enterprise and to the expenditure of the rates of the community. (Cheers.) Now, I do not mean to say that judicious expenditure of the rates does not increase the value of the premises, but when I am told that the whole of the value is due to the expenditure of the rates, I should like very much to know whether citizens of Glasgow who have built themselves business premises in the city or have built themselves handsome villas in the suburbs are of opinion that the whole value of those premises is due to the manner in which the rates have been expended. Pray remember that it came to us after it had been hustled through the House of Commons in an all-night sitting. (Hear, hear.) It came to us within forty-eight hours of the prorogation, when we were face to face with what seemed to me the indecent request that we should pass a bill so far-reaching, so intricate, so little understood by those who were advocating it—

that we should pass, should rush it into law during these forty-eight hours, which, as my noble friends beside me know, were already fully occupied with other important business. (Cheers.) If that is the measure of the strength of the indictment of the House of Lords, we shall ask for a triumphal acquittal at your hands. (Cheers.)

Mr. URE'S REPLY TO LORD LANSDOWNE.

Speaking at Winchburgh, 17th December, the Solicitor-General for Scotland said:—Although well on for four months have now passed since Parliament rose, and the autumn campaign, in which we were to encounter the full force of the Opposition attack upon the land policy of the Government, is now rapidly drawing to a close, not a single word was uttered from any Tory platform in defence of the action of the Peers towards the Land Values Bill until last Friday night at Glasgow. I fully allow that the defence came from the most authoritative quarter. If anybody in this world has a title to defend the action of the Peers it is Lord Lansdowne. If anybody is capable of defending this action it is he. If it cannot be defended by Lord Lansdowne it is defenceless. All that is beyond dispute. Let us see, then, what Lord Lansdowne had to say to the Glasgow Tories in vindication of the Peers' rejection of our bill. He approached the subject in the proper frame of mind. "I wish," he said, "to speak very cautiously and diffidently with regard to a subject which is notoriously difficult and complex." Quite right. For a mere tyro, as Lord Lansdowne soon showed himself to be. I cannot imagine any attitude more becoming. It would have been well had he adhered to it. He would never, then, have come to such lamentable grief as he did. For he straightway proceeded neither with diffidence nor caution to remove—as he would say—"two or three of the misapprehensions which apparently prevail in the minds of the Government exponents of the Bill," and thereby to reveal—as I was confident he would, for I had the privilege of hearing his speech in the Lords—his complete ignorance of the provisions of the bill.

"In the first place," says Lord Lansdowne, "we were told that it was an extremely innocent little measure, and that it implied nothing except the addition of a fresh column to the valuation roll." Did Lord Lansdowne and the rest of the Peers really believe this? If they did, they must have given no heed to the arguments which were offered in support of the bill. As it so chanced it fell to me to be the first spokesman for the Government in the House of Commons. I stated in plain and direct language the scope of the bill—that it was a measure to secure a valuation of all the land in Scotland, apart from the buildings and improvements upon it. But then I went on to say that the Government in offering the bill had not for their motive idle curiosity. Their avowed purpose was—first, to take the valuation when it was made as a standard by which to fix the citizens' contributions to the rates; and second, as a valuation to be taken note of when public authorities came to require land for public purposes.

If Lord Lansdowne refers to the speeches of the Lord Advocate, who was in charge of the bill, I challenge him to point to a single sentence which lends the slightest colour to the suggestion that the full ambit and aim of the bill was not fully disclosed. Then we were also told—I heard the argument used in the House of Lords—that it was a bill intended to deal with the question of unfair rating. Those who use that language are apparently unaware that the bill dealt with the question of rating all over Scotland, both in town and country. I cannot imagine how Lord Lansdowne came to make an assertion

so grotesquely false. The bill is a valuation bill pure and simple. It does not deal with rating at all. It expressly forbids all rating. If it had contained a single provision about rating the bill would have been law at this moment. The Peers would have had no right to throw it out. Then, said Lord Lansdowne, the bill was represented as the one means of dealing with the difficulty of overcrowding, in that it proposed to rate large areas suitable for building and which are now being held back by their owners. But then, said Lord Lansdowne, if you lay heavy taxation on building sites people will take as little land as possible. And so you will increase overcrowding. Now here we see once more revealed the fundamental misconception in Lord Lansdowne's mind regarding the aim and object of the bill. How in the world could a valuation bill have the smallest effect on overcrowding? It could, of course, have none.

Another argument used was, said Lord Lansdowne, that the bill imposed a very simple duty upon the officers who would have to carry it out; but he said those who used that argument forgot that some of these officers had intimated plainly that the difficulty of valuing the site apart from the buildings upon it was an insuperable difficulty. Now, the answer to Lord Lansdowne is—and I think he knows it—that the difficulty is not insuperable. It is a difficulty which varies all over the country according to the skill and experience of the officer, the good sense of the ratepayer, and the character and situation of the subject. In populous centres the difficulty is surmounted every day in the case of factories and workshops, and foundries, and countless other business premises, and a purely hypothetical value is put upon the whole subject—land and buildings together—whether they be dwelling-houses or business premises—wherever they are occupied by their owner. In the country districts the difficulty has been surmounted every year for the past twenty years in seven of the Scottish counties.

Then Lord Lansdowne approached a little closer to the heart of the business, and challenged the truth of the proposition, which quite rightly he attributes to me, that lies at the root of the whole matter—that the land derives its value from the presence, the energy, the enterprise, and the expenditure of the community, and not to anything which the owner of the land can do. Now, Lord Lansdowne does not deny that expenditure on rates does increase the value of the land, but he asks—Do the citizens really think that the whole value of their business premises and their handsome residences is due to the manner in which the rates are being expended? Well, I certainly do not think so. And I never said so. But I do say that the value of the sites on which those business premises and handsome residences rest would be mighty small if no rates were expended. It is just conceivable—barely conceivable—that if not one penny was spent on those local services to which the rates are devoted nevertheless the sites on which the business premises and the residences of the Glasgow citizens rest might retain some value. But if all expenditure were stopped, and if the busy community which throngs the city were to migrate elsewhere, I don't think I would give very much for the sites on which these handsome residences now rest, although if railway rates were reduced to a bagatelle a trifle might be paid for any building materials on these sites—provided they might be used elsewhere.

If Lord Lansdowne, who doubtless scorns the opinion of "no less than one of the Scottish law officers," will turn for friendly advice to a brother Peer, a Scotsman, a former colleague of his own, and a man whose knowledge of this subject is ten times greater than that of all the other Peers put together, he will learn:—First—That the outlay of ratepayers' money does not increase the value of

urban sites to a special, though not easily measurable, extent. Second—That site and structure differ so essentially in character that they ought to be separately valued. Third—That when separated from structure, site value is capable of bearing, and ought to bear taxation. And fourth—That among the advantages which might be expected to follow from adopting the proposal to rate on site values are the placing of urban rating on a more equitable and sounder basis, and lightening the burdens on buildings, thus doing something towards solving the difficult and urgent housing problem.

THE SOLICITOR-GENERAL FOR SCOTLAND AT AYR.

Under the auspices of the Scottish League for the Taxation of Land Values and the Ayr Young Scots' Society, Mr. Alex. Ure, K.C., M.P., addressed a public meeting in the Town Hall, on Friday, 6th December. Mr. Eugene Wason, M.P., presided, and there was a good attendance. Among those present on the platform were—ex-Bailie Burt, John Paul and James Busby, Glasgow; Mr. Wm. Robertson, Mr. K. Cameron, Mr. P. Robb, ex-Bailies Patterson and Grant, Mr. Thomas Wilson, and Mr. W. Lymburn.

In his opening remarks, Mr. Wason said, the Land Values Bill and the Small Holders' Bill would again be passed through the House of Commons and become the law of the land.

Mr. Ure, who was loudly cheered on rising to address the meeting, said those of them who were not only students of politics but also students of human nature, and were probably as much interested in the methods by which great reforms were brought home to the minds of men as they were in the reforms themselves, knew that the history of the subject which he was going to discuss with them was singularly attractive.

The owner of the land might take a long tour in foreign countries, he might fall into a deep slumber for years, he might not spend a penny upon his land, yet its value would steadily mount and mount. Why? Because his neighbours were active and industrious and prosperous, and were not only generous but wise in the expenditure of the rates so as to make the place a desirable one in which to live. (Cheers.) What he proposed was that they should blot out altogether from their rating standard the value of the buildings and machinery and take the value of the land itself as the standard by which they should fix the citizens' contributions to the rates. (Loud Cheers.) Was that not a fair and just proposal? They should leave every man free and unfettered to spend wisely and judiciously upon materials and wages without the thought that every penny he spent would add to the burden of rating upon his shoulders.

He might be told this procedure might be good enough for land in towns and in the vicinity of towns; but what about land in the country? In the country there was no difficulty in valuing land, apart from buildings. The Crofters' Commission had done it for twenty years back, to the complete satisfaction of the crofters and the landlords. What the Crofters' Commission could achieve, he thought experienced valuers could achieve. (Cheers.) Earl Percy, with the hot-headed recklessness of a veritable Harry Hotspur, actually had the temerity, in the presence of an Ayr audience and their member, to say about the Bill which he (Mr. Ure) was there to plead for, that the principal object of introducing it was to furnish the Government with additional material for the game of tactics which the Prime Minister was playing against the House of Lords. There was not the slightest semblance of truth in that statement. (Loud cheers.) The member

for the Ayr Burghs knew it. (Cheers.) Earl Percy, with that recklessness which the young bloods of the Tory party always displayed in speaking to his (Mr. Ure's) fellow-countrymen, took no trouble to verify his statements, although he had the means of doing so at his hands. (Cheers.) The Bill itself was a complete refutation of Earl Percy's statements. He denied the assertion, also made by Earl Percy, that the closure had been applied with regard to it. Every man was allowed to speak his mind upon the subject, without let or hindrance. The Government introduced it, not as part of the game of tactics as alleged, but for the purpose of its becoming law. The history of the Bill, and the growth and development of public opinion in favour of the Bill, was one which was without any parallel in the political history of this country. (Cheers.)

The usual resolution carried at all Mr. Ure's meetings on land values was moved by ex-Bailie Burt:—

“That this meeting heartily supports the proposals of the Government to ascertain the land values of Great Britain, and to adopt such land values as the standard of rating; expresses its indignation at the rejection by the House of Lords of the Land Values (Scotland) Bill passed last session; welcomes the statement that the Government intend early next session to pass that Bill again without waste of time through the House of Commons, together with the promised English Valuation Bill on similar lines, and calls upon them also to pass Bills to provide for the taxation of land values so ascertained in both countries; gratefully recognises the faithful services of the Prime Minister in the great cause of land taxation reform; and pledges itself earnestly to support the measures to be taken by his Government to curtail the power of the House of Lords, and make the will of the people as expressed in the House of Commons prevail.”

Mr. Wm. Robertson seconded, and it was unanimously adopted.

Mr. John Paul moved a vote of thanks to the speakers, and the meeting closed.

THE SOLICITOR-GENERAL FOR SCOTLAND AT BIRKENHEAD.

The visit to Birkenhead (reported by the “Birkenhead News” in a three column report) of Mr. Alex. Ure, K.C., M.P., Solicitor General for Scotland, to speak at a public demonstration on the question of the taxation of land values, had been anticipated with great interest, and the Music Hall was crowded on Saturday night, 7th December, in spite of the fact that torrents of rain were falling, and that the night was in every way most inclement. As a matter of fact, a large number of people had to be turned away for want of room. The meeting was held under the auspices of the United Committee of the Leagues for the Taxation of Land Values. Mr. Fred Dunne (secretary of the Birkenhead and District Building Trades Federation) presided. Among those present were Alderman Goodwin, Councillors R. J. Russell, G. C. Rees, Alec Rea, Lilwall, T. M. Thompson and Thomas Burke, J.P. (Liverpool), Mrs. Ure, Mrs. A. C. Wilson, Miss J. H. Willmer, Messrs. J. H. Ziegler, J.P., A. E. Grice, J.P., L. C. Elmslie, J.P., A. C. Wilson, E. T. Coston, J.P., G. P. Snape, John Evans, Edward M'Hugh, Mrs. M'Hugh and Miss M'Hugh, E. Kelly (Liberal agent), M. Llewellyn Davies, Crompton, T. Llewellyn Davies, Harry Llewellyn Davies, and Mrs. Davies, John Orr, and John Paul.

Mr. Fred Dunne occupied the chair, and in introducing Mr. Ure he said that they were gathered in support of a

principle upon which all parties—Conservative, Liberal, Nationalist, or Socialist—and all classes might find common ground—(hear, hear).

Mr. Alex. Ure, who was received with loud applause, at the outset said he was on the hunt for a new standard of rating. For more than half a century they had taken in Scotland as the standard of rating the yearly value of a dwelling-house which a man occupies, or of his business premises, works, factory, and so on. They did not separate, either in England or in Scotland, the value of the land from the value of the buildings and the machinery upon the land. Now, could they find a better standard? One of the most remarkable phenomena of modern times was the enormously increased value of the land in or near the great populous centres which had been formed with the development of trade and commerce. The time had come when it cost a perfect fortune to buy a few square yards of land near the centre of a great industrial population. Mr. Ure cited, by way of example, two cases, in one of which, at Edinburgh, land purchased a generation ago for £70 was sold the other day for £100,000; and in the other, at Glasgow, land which changed hands 80 years ago for £800 (it was near the centre of the city) was sold to the Corporation for £171,000. The enormous increase of value was due to nothing done by the owners of the land, but to the presence and the expenditure of the citizens of Edinburgh and Glasgow. Before coming to this meeting he observed on a bill the question—“What is the value of Bidston Hill?” and the gentleman who put the question answered it thus: “The value of Bidston Hill was in the opinion of its owner £30,800, or £1,232 a year at 4 per cent”; and he not darkly hinted that the owner had never made a contribution to the rates corresponding to £1,232 a year (applause, and a voice, “Shame”). Mr. Ure went on to emphasise the fact that the enormously increased value of land in busy centres was due to the enterprise and energy of the people, and their expenditure upon the public services, and proceeded to say that he proposed to take the land as his standard of measuring a citizen's contribution to the rates (loud applause).

Here was a standard which did not depend in any degree upon the activity or upon the expenditure of the owner of the land. He might spend lavishly upon buildings, material and wages, without adding to his rating; on the other hand, if he neglected his land, if he did not put it to its proper use, if he allowed his buildings to fall into dilapidation, or erected buildings unsuitable to the site, he would not reduce his rating; he would be rated according to the value of the land, and not according to the use which he chose to make of it (applause). Here then, he said, they had a standard which rose or fell, expanded or shrank, according to the progressing character of the community, and the expenditure of the community, and which was not dependent in any degree upon either the expenditure or the action of the individual owner (hear, hear).

The only practical objection which had been urged to the system of rating which he was advocating was that any valuation of the land would be conjectural, arbitrary, and uncertain. Well, he admitted that any valuation would be a matter of conjecture, because in valuing they were not counting, not measuring. Their present system was based upon the yearly value of their premises, which was defined by Act of Parliament to be the sum which might be “reasonably” expected to be secured for them if they put them on the market. He had yet to learn that “reasonable expectation” was security in this frail world (laughter and hear, hear). He described the process of the valuation pursued in Scotland, and said that not one single appeal was made last year against the valuer's yearly value of business premises. Mr. Ure proceeded to

refer in trenchant terms to the Lords' rejection of the Land Values (Scotland Bill—a Bill which, he declared, would be sent up to them again very early next Session. (Loud applause.)

Councillor J. R. Russell moved the resolution, which was seconded by Councillor G. C. Rees, supported by Councillor Thomas Burke, of Liverpool, in a brilliant and forcible speech, and carried unanimously.

THE SOLICITOR-GENERAL FOR SCOTLAND AT CHESTERFIELD.

Mr. Alex. Ure, K.C., M.P., addressed a meeting at Chesterfield, in the Stephenson Memorial Hall, on Monday, 9th December, under the auspices of the United Committee for the Taxation of Land Values. Mr. A. W. Foster presided, and there was a good attendance. Among those present were:—Mr. Edward M'Hugh, Mr. F. A. Taylor, Mr. W. E. Harvey, M.P.; Mr. John Orr, Mr. John Paul, and Mr. Fred. Skirrow.

Mr. Ure in the course of his address said:—The land question was at the root of all social reforms, and it was impossible to make advance in any direction in social reform unless the land was first dealt with. If by tackling one phase of the land question we are enabled to reach a more equitable and fairer distribution of the burden of rates, and at the same time encourage building, cheapen building land, and do something therefore towards the solution of that problem which has baffled social reformers for so many years—the housing of the working people, then we will have gone a long way, a longer way, perhaps, than some imagine, towards solving the problem of how to make our nation sober. (Cheers.)

Every man who had given a moment's thought to the matter, he said, must have been impressed by the enormous value land acquired as trade expanded, as factories sprang up, and as the population increased. The land mounted, and mounted, and mounted in value until a square yard cost almost a fortune. Near Glasgow there was a swamp of 43½ acres, but entirely owing to the thriving community about it, when the Corporation bought it a short time ago, for public purposes, they had to give for it £1000 an acre. The very first building, too, which caught one's eye on leaving Waverley Station at Edinburgh was on a site which changed hands a century and a quarter ago at £70, but which two years ago fetched £100,000. And such cases could be multiplied ad nauseam. It was the aggregation of the community which created these values, and maintained them. If a community were progressive, and the rates were spent wisely, the value of the land mounted and mounted, whereas if it were lacking in enterprise the value of the land remained stationary. Thus, if the land increased in value, it was by no expenditure incurred by the owner. He might not spend 6d. on it, or bestow a single passing thought upon it, and yet it steadily increased in value owing to the exertions and expenditure of the community which surrounded it.

The man who, at present, would keep a shabby building on his land, and be rated on it, was not getting the proper value out of the land. The new scheme would render it unprofitable for him to continue such a proceeding, and the people who at present paid rates would be asked to pay a good deal less, because they were occupying buildings which took the full value out of the site, and because the people who were at present escaping would have to help to bear the rating burden.

And when you reduce the value of the land you encourage building enterprise. Building is throttled by the fact that land is so dear, and cheapening it would therefore give an impetus to building. And as you take the burden off the value of the building you encourage men to put up

better houses and cheaper houses. And with cheaper houses come cheaper rents. (Cheers.) He was not sure, therefore, that the indirect results would not be as great as, or even greater than, the results directly achieved.

The Scottish Land Values Bill was contemptuously rejected by the House of Lords, without even the ceremony of a second reading; not because it was sent to them in the declining days of the session, for it was simply a two-clause measure. But the Scottish members are determined, almost to a man, that they will know the value of their territory, as a preliminary to rating it; the Scottish people are determined, and the Government, at the head of which is a Scotch Prime Minister, is also determined. And I can say that when my fellow-countrymen have made up their minds to secure any great and worthy and desirable end in the interests of the people as a whole, there is no Second Chamber, elective or non-elective, reformed or unreformed, and no race of hereditary legislators, who will ever turn us from our purpose, or permanently defeat our will. (Loud Cheers.)

The resolution was moved by Mr. F. A. Taylor, and seconded by Mr. M'Hugh, who gave many telling examples of increase in the value of land in the great centres.

Mr. W. E. Harvey, M.P., arrived from London just as the resolution was about to be put, and had a stirring reception. In supporting the motion he said that that district had always condemned the increments from land going in to the pockets of the individual instead of to the community. The country was up to the mark on the question. They contended further that the royalty rents for minerals ought to belong to the people. (Cheers.)

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He could give figures showing how immensely the value of land had increased in Sheffield; but who had reaped the advantage of the industry of Sheffield? The Duke of Norfolk. Instead of that, he submitted that the people who made a place valuable, whether it be Chesterfield, or Sheffield, or anywhere else, should receive the results of their labour. He hoped that the question of the taxation of land values would shortly become so popular that they would be able to see something done in the House of Commons to bring about the great reform. (Cheers.)

The resolution was carried, and Mr. Ure's reply concluded a most instructive and successful meeting.

"MADE LAND."

"I am writing these pages on the shore of Long Island where the Bay of New York contracts to what is called the Narrows, nearly opposite the point where our legalized robbers, the Custom-House officers, board incoming steamers to ask strangers to take their first American swear, and where if false oaths really coloured the atmosphere the air would be bluer than the sky on this gracious day. I turn from my writing-machine to the window, and drink in, with a pleasure that never seems to pall, the glorious panorama.

"What do you see?" If in ordinary talk I were asked this, I should of course say, "I see land and water and sky, ships and houses and light clouds, and the sun, drawing to its setting, over the low green hills of Staten Island, and illuminating all.

"But if the question refer to the terms of political economy, I should say, "I see land and wealth." Land, which is the natural factor of production; and wealth, which is the natural factor so changed by exertion of the human factor, labour, as to fit it for the satisfaction of human desires. For water and clouds, sky and sun, and the stars that will appear when the sun is sunk, are, in the terminology of political economy, as much land as is the dry surface of the earth to which we narrow the meaning of the word in ordinary talk. And the window through which I look; the flowers in the garden; the planted trees of the orchard; the cow that is browsing beneath them; the Shore Road under the window; the vessels that lie at anchor near the bank, and the little pier hat juts out from it; the trans-Atlantic liner steaming through the channel; the crowded pleasure-steamers passing by; the puffing tug with its line of mud-scows; the fort and dwellings on the opposite side of the Narrows; the lighthouse that will soon begin to cast its far-gleaming eye from Sandy Hook; the big wooden elephant of Coney Island; and the graceful sweep of the Brooklyn Bridge, that may be discovered from a little higher up; all alike fall into the economic term wealth—land modified by labour so as to afford satisfaction to human desires. All in this panorama that was before man came here, and would remain were he to go, belongs to the economic category land; while all that has been produced by labour belongs to the economic category wealth, so long as it retains its quality of ministering to human desire.

"But on the hither shore, in view from the window, is a little rectangular piece of dry surface, evidently reclaimed from the line of water by filling in with rocks and earth. "What is that?" In ordinary speech it is land, as distinguished from water, and I should intelligibly indicate its origin by speaking of it as "made land." But in the categories of political economy there is no place for such a term as "made land." For the term land refers only and exclusively to productive powers derived wholly from nature and not at all from industry, and whatever is, and in so far as it is, derived from land by the exertion of labour, is wealth. This bit of dry surface raised above the level of the water by filling in stones and soil, is, in the economic category, not land but wealth. It has land below it and around it, and the material

of which it is composed has been drawn from land; but in itself it is, in the proper speech of political economy, wealth; just as truly as the ships I behold are not land but wealth, though they too have land below them and around them and are composed of materials drawn from land.

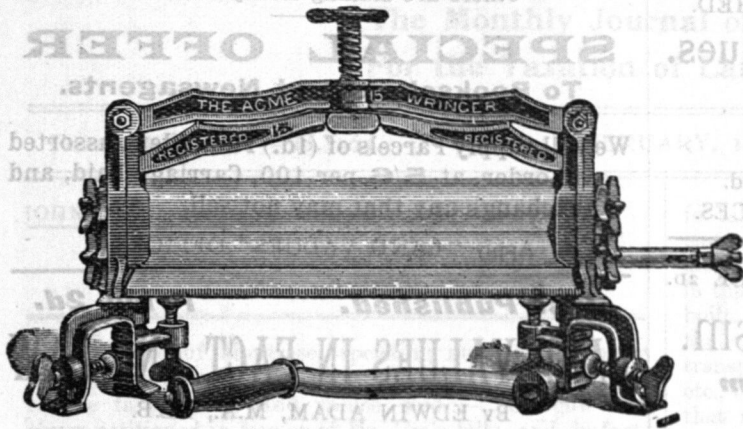
"Now here is the evident confusion in Mill's thought, which he has perplexed by dropping from the terminology of political economy to the language of ordinary speech. The Bedford Level, which is land that has been drained; the cultivatable bog of Ireland, which is land that has had a coating of soil put on it; the improved farms he refers to, which are land cleared or manured by labour, belong all of them to the same economic category as the little piece of "made land" visible from my window. In the qualities that he is considering in them they are all of them in the economic meaning not land at all, but wealth; not the free gift of nature, but the toil-earned produce of labour. In this, and so far as these qualities go, but no further—that is, in so far as they are land, not wealth, they are property; not because human agency can add any qualities to the natural factor, land; but because of the natural law of property, which gives to the producer the ownership of what his labour has produced."—Henry George, in "The Science of Political Economy," pp. 467-9.

DEFINITION AND EXPLANATION.

Land is different in its nature from all other kinds of property. It is a property essential to the existence of man. He is a land animal, and must live on the land. And it is a property limited in quantity and incapable of expansion. Its use must be regulated by a regard to the needs of the whole people. In the eye of the law no man has absolute property in land; only a limited interest.

In England we have had a whole series of statutes dealing with land—and much more drastic than anything we have proposed. Some of the Depopulation Acts provided that the landlords should put up cottages and have four acres of land attached to each of them. But the landlords got these laws altered. In Scotland, about 1415 I think, there was a statute which began to interfere between landlord and tenant. And there was the great statute of 1695, which led to the enclosure of common lands and common fields, and which did enormous injury to Scotland. It led to vast depopulation, because it enabled any man who had an interest in any county to bring all the people interested in it before the court and have it divided up; and the small persons interested in it were in almost every case compelled to sell to the large landowner. We have to go back on that system and give the landless peasantry the old historic right to cultivate the land, and to remain on it so long as they cultivate it and pay a reasonable rent. I will put it to any farmer in Scotland whether he does not value security of tenure and fair rent whether he's in the Highlands or the Lowlands. (Cheers.) Human nature is not different in the two parts of the country. What was said when the Crofters Acts were being passed through Parliament? It was said—"What a mistake to try it up there in that bleak, inhospitable region!" Mr. Chaplin said—"For God sake, if you're going to try this experiment, try it in the Lowlands, where you have a good climate and a fertile country, and where there's a chance of success." Now that it has been proved a success in the Highlands, the same men exclaim—"Bring that horrid system down to the Lowlands? O no!"—Mr. Moltano, M.P. (Dumfriesshire) in an address to his constituents.

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FEBRUARY, 1908.

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The Duke of Montrose, speaking at a Conservative meeting at Maryhill, Glasgow, 2nd December, referring to the taxation of land values, said:—"Glasgow had never petitioned in favour of Mr. Ure's bill; and, in fact, as far as he (the Duke) could gather, the only interest Glasgow took now was who was to pay the expenses—(laughter)—of the witnesses who went up to London to give evidence in favour of Mr. Sutherland's bill."

Glasgow has since spoken, through the Town Council, in fairly strong terms in support of Mr. Ure's Bill, and we hope the Duke didn't lose much sleep over the vote—45 to 24.

A "Scottish correspondent" of the "Manchester Guardian," 28/12/07, writes:—"In regard to the Land Values Bill, Mr. Ure, the Scottish Solicitor General, has been doing splendid educative work, and the cause is distinctly moving."

The Committee of the Glasgow Anti-Land Values Taxation Association have issued their Second Annual Report. It does not mention any public meetings held to expound their peculiar views on the subject, but declares the regret of the members of the Committee that the Prime Minister had not imposed his veto at an earlier date on Mr. Ure. They are a precious lot of innocents.

In a conversation with a "Manchester Guardian" correspondent on Christmas day, at Biarritz, the Prime Minister declared that "he had been strongly impressed with the depth and universality of the demand for the taxation of site values, and, despite Lords and lairds, the members of the Cabinet had set their hearts on real progress with land law reform."

A CASE IN POINT.—In a recent letter to the "Morning Leader" (16/1/08), Mr. Chiozza Money, M.P., says—"The taxation of land values will make very little difference one way or the other." As against this contention, I would submit the following instructive case in point. A Huddersfield firm of millowners recently wished to extend their mill, but upon approaching their landlord they were met with a demand for 1s. per yard per annum, instead of the 6d. per square yard they are paying for the land immediately alongside. They were further faced with the prospect of having to pay "a hostile tariff"—(see Sir Henry Campbell-Bannerman's speech at Dunfermline on October 22nd last)—of nearly 50 per cent. per annum on the assessed value of the buildings and machinery they proposed to put up; and they decided that the extension would not pay.

Result—No employment for labour in quarrying stone, hewing timber, etc., etc., to build the mill; no employment for labour in making the necessary machinery; no employment

for labour in putting up the mill and the machinery; no employment for labour in the mill, and no employment for labour in supplying the necessary raw material to work up in the mill, for the simple reason that the mill has not been built. Further, no employment for labour in transporting the raw materials and machinery to build the mill, or in transporting raw materials for use in the mill when built, etc., etc. The land stands idle, and the labour and capital that might have been employed on it are also forced to stand idle. But the dog-in-the-manger landlord goes Scot-free.

Under the taxation of land values, however, if carried to its logical conclusion, there would be no "hostile tariff (of local rates) on our industries;" and, instead of the idle land being returned as "void" and paying no rates, it would be rated at the value that the owner himself had put on it by demanding such an exorbitant rental. The result would be that idle land would be forced into use, and there would be ample employment for all idle and willing hands.

Multiply the evils resulting from the above case in point by the hundred, by the thousand, or by the hundred thousand, and you will get some idea of the great harm due to our present absurd and suicidal system of local rating and of land monopoly, and also some idea of the great and far-reaching good results that must follow from the sweeping away of those gross infringements of true Free Trade principles. Mr. Chiozza Money's attitude in regard to the taxation of land values goes to show that, Free Trade champion though he would be, he has yet to learn the full, true meaning of Free Trade. And his support of the Socialist nostrums of a graduated income-tax and drastic death duties affords further evidence in the same direction.

FREE TRADE FINANCE.—In the "Nation" of January 18th, the writer of an article headed "Free Traders and Confederates" says:—"The condition of the permanent maintenance of Free Trade is that Free Trade finance shall be made compatible with social progress. Tariff Reformers believe that there is no such compatibility. They reckon on new sources of income, which will solve such questions as the financing of old-age pensions, the development of State education, the feeding of children, and the likes, and all without putting on the taxpayer a burden that he will appreciate. . . . Their only hope can be in the failure of Free Trade finance. If Free Traders give way to foolish scares, and insist upon spending all their surplus revenue on increasing the paper strength of the navy, if they fail to grapple with the taxation of site values, and the graduation of the income-tax—that is to say, if they find no way of turning to social uses a due share of the enormous wealth which the Free Trade system accumulates in private hands, and too few hands, then the time will come when the working classes, tired of the destitution in their midst, will turn from them to those who, however delusively, promise better things. Free Trade is not the last word of Liberal finance."

It appears to us that Free Trade—REAL Free Trade—is the first word and the last word in Liberal finance; and a

graduated income-tax is absolutely incompatible with Free Trade finance, absolutely incompatible with common honesty. For, if an income be honestly earned, neither the individual nor the State has any right to steal any part of it. Again, it is not true that Free Trade accumulates enormous wealth in the hands of the few. It is the existence of such direct infringements of Free Trade principles as land monopoly and our robber rates and taxes that is responsible for the aggregation of vast wealth in the hands of the few; and true Liberal finance, true Free Trade finance, the only honest finance—the Single Tax on land values, in short—would right these wrongs and allow natural law free play to distribute wealth equitably amongst the producers of wealth. A graduated income-tax would not open up the land to industry; the tax on land values would, and thereby free the working-classes from the destitution so closely associated with their everyday life, and which menacingly threatens our political institutions and progress.

Mr. Josiah C. Wedgwood, M.P., by invitation, recently had a couple of able explanatory letters on the "Meaning of Land and Rating Reform," in the "Staffordshire Sentinel." Mr. Wedgwood's letters, which were really lengthy articles on the question, were addressed to the man in the street; and if this much spoken about individual reads the "Sentinel," he ought to have a fairly good notion of what the business means. Mr. Wedgwood says:—

"I could name a dozen Conservative members of Parliament, and several are great landlords, who now that they understand what we are driving at are quite alive to the advantage of the change; and nothing was more noticeable in the recent election for North-West Staffordshire than the advanced views of Mr. Twyford, the Conservative candidate, on this very question.

"Having said so much as a plea for the open-minded consideration of this question on its merits, let me proceed to business.

"What do we mean by land reform?

"We want to change the basis of rating; to base the rates paid by people on the market value of the land they use, instead of on the value of land and house, or land and factory, or land plus improvement.

"Why do we want to change the basis of rating?

"Because the present system of rating penalises all improvements. It checks industrial expansion; and in doing so it creates unemployment and overcrowding with all their attendant evils.

And he claimed for this policy the following results, which the man in the street, according to the signs of the times, is beginning, happily, to realise:—

"(1) That trade would improve from the removal of the heavy tax on industry.

"(2) That lands and minerals would be rapidly developed by a tax which would be equal on used and unused land.

"(3) That houses would be better; there would be more of them, and therefore their rents would correspondingly decrease.

"(4) That when land rises in value owing to public money spent in the neighbourhood, the public would get the increase in land value."

THE REAL NEED OF AUSTRALIA.—It is quite true that the matter of revenue for the Commonwealth is a most important one. The country cannot run itself. There must be a financial policy that will keep the wheels of Government moving. But, as the land is always the greatest source of national wealth, why not evolve a policy based on land taxation that will meet the case? At

present there are thousands and tens of thousands of acres owned by individuals who derive no benefit whatever from the vast stretches, either by way of cultivation or occupation. This idle land is simply held by the owners in the hope that improvements, such as the construction of waterways and roads, may enhance its value many-fold. Surely, if a man is well enough off to hold such possessions in idleness, he is fully able to bear his share in the support of the Government which votes the public money that is to give his estate its value. The real need of the country seems to be, not a tariff on imports, but a practical system of land taxation.—Jessie Ackermann, F.R.S.G.S., in the "Westminster Gazette," 2nd January.

According to an inquiry made by the officials of the London County Council, there are over 25,000 owners of ground in the Metropolis. A daily paper states that in the majority of cases "the landowners willingly furnished the particulars." This is a hopeful sign, and full of encouragement to the Assessors who will have to make out the value of the land in the near future.

Mr. John Redmond, M.P., speaking recently at Sligo, said that at the present moment there were in Ireland 79,149 tenements consisting of one room only, and in that one room a family lived. There were 242,710 tenements in Ireland consisting of only two rooms. In Dublin there were 21,747 families, or 36.7 of all the families in that city, living in one room in tenement houses. This was far worse than was to be found in any of the cities in Great Britain, and the result was that the death-rate in Dublin was considerably higher than in any great city of England or Scotland.

"If the bulk of the human race are always to remain as at present, slaves to toil in which they have no interest, and therefore feel no interest—drudging from early morn till late at night for bare necessities and with all the intellectual and moral deficiencies which that implies, without resources either in mind or feeling—untaught, for they cannot be better taught than fed, selfish, for all their thoughts are required for themselves; without interests or sentiments as citizens and members of society, and with a sense of injustice rankling in their minds, equally for what they have not and what others have; I know not what there is which should make a person of any capacity of reason concern himself about the destinies of the human race."—John Stuart Mill.

Referring to the proposed Town Planning Scheme, the "Westminster Gazette" says:—"For our part we feel sure that the taxation of land values will have a most important effect in bringing into use a much larger quantity of land."

VALUATION ASKED FOR 49 YEARS AGO BY JOHN STUART MILL.—"I admit that it would be unjust to come upon each individual estate and lay hold of the increase which might be found to have taken place in its rental; because there would be no possibility of distinguishing in individual cases between an increase owing solely to the general circumstances of society, and one which was the effect of skill and expenditure on the part of the proprietor. The only admissible mode of proceeding would be by a general measure. The first step should be a valuation of all the land in the country."—J. S. Mill, "Political Economy," Bk. v., Chap. ii., Sec. 5. (Published 1859).

The Small Landholders' (Scotland) Bill has been copiously discussed in every village; the Land Valuation Bill—with the policy of land rating, to which it is avowedly pre-

liminary—copiously debated in every town. The result has been, so far as we can ascertain, to demonstrate that outside the small section of landowners, their agents, and large farmers, these bills command the enthusiastic approval of the bulk of the people of Scotland. An English Land Valuation Bill has been promised as a preliminary to the rating of land—the only great social measure which, in the northern cities, is able to excite an enthusiasm rivalling that of Economic Socialism.—The "Nation," 4th January.

In addition to the meetings addressed under the auspices of the United Committee and the Leagues for the Taxation of Land Values, Mr. Ure has addressed large gatherings on the question at Stranraer, Alloa, Lossiemouth, and in his own constituency of Linlithgowshire. At many other meetings Mr. Ure has made land values a feature of his address, and no member of the Government has been so active on the platform during the Parliamentary recess.

Mr. Spencer Warner, a member of the English League resident in Auckland, New Zealand, writes:—"Enclosed please find five shillings, being my annual subscription to the English League. The journal of the League, 'Land Values,' comes to hand each month, and has been grand reading lately. The splendid speeches of Mr. Ure, and the great meetings held in the principal industrial centres, have advanced our cause to the very front of present-day politics, and the discussion and close examination into principles which such prominence must involve ensure the ultimate success of our aims." Mr. Warner continues:—"That undoubtedly the triumph of the principle at home would stimulate this and other Colonies to follow the example of the Mother of Parliaments."

Another New Zealand correspondent, Mr. Edward T. Evans (of Riversdale), writes asking us to make a stirring appeal to Single-taxers to come to New Zealand. "We want," he says, "about 100,000 sturdy Single-taxers of America and Europe to capture the country," and that this is the best policy to strengthen their own position. "The emigrants," Mr. Evans mentions, "can come at half present fares," and he further suggests that "the New Zealand Government should be directly asked to charter the necessary ships."

THE TAXATION OF LAND VALUES.—"The Winnipeg Tribune" (Canada) of September 27th says:—"A tax is always a cheque on business. Now, there is a kind of business which needs to be checked, and there is a kind of the checking of which is a crime. The first—being non-productive and parasitic in its nature—lives on the industry of others. The second—being the producer of all that is useful and good—depends only upon its own energy and enterprise. The first should be checked. The second should be relieved of all burdens as far as possible. The business of landlordism belongs pre-eminently in the first category. It is the business that pockets the community-earned value of the land. Should not that business be checked? An effective way to check that business is to tax it. The more it is taxed the better for all useful and productive business. For not only will the landlords then cease pocketing values created by the community—by being made to turn these values over to the community—but the taxes now paid by useful and productive business will then be removed and such business therefore encouraged to the highest degree."

Ownership of land produces nothing, but it gives the power to reap the fruits of industry. Nature gives wealth only to labour; land ownership gives the power to command wealth without labour. Just as population increases and invention follows invention, the one thing that

increases in value is land. As Thorold Rogers said, "The landlord sleeps and thrives." He is the one man in the community who possesses the power to command the services of his fellow-men without being under the necessity of giving an equivalent in return. A tax on the value of land will make it unprofitable for land to be kept idle while others are willing to use it.—F. S., in the "Keighley News."

THE CAUSE OF ALL THE TROUBLE.—Commenting on the present crisis in the United States, "The Johnston Daily Democrat" writes as follows:—"Money is not really scarce. There is more of it to-day than there was a year ago when prosperity, such as it was, was at its flood-tide. Nor has confidence in the banks been materially shaken. . . . At the bottom of this whole trouble lies the fact that to an alarming extent opportunity has been forestalled and made artificially scarce. Speculation in grain has done no material harm. In the long run it has quite possibly done good by the regulation of demand and supply. Nor has speculation in any other form of wealth been more than superficially hurtful. . . . But land is a fixed quantity. It cannot be increased or diminished. There is just so much of it, and even if you push the price up to the highest conceivable limit, the area remains what it was when Adam delved and Eve span. Speculation in land values, therefore, is a different matter from speculation in commodities. The latter are not fixed in quantity. Land is so fixed. An increase in the price of land does not mean and cannot mean the production of more land. It means only that labour and capital must pay a higher premium in rent or purchase price for the use of land. It is because this premium has been pushed by speculation beyond the point where it can be paid by labour and capital, and leave them enough to induce them to continue production, that collapse has come, with faltering confidence, halting industry, and increasing economic disorder. It is a familiar phenomenon. It has been seen before in all civilised countries, under all forms of government, coincident with all systems of banking and currency, and quite without regard to tariffs or legislative policies and expedients."

We quote the following interesting paragraphs from a review, in the January number of "The Commonwealth," by Canon Scott Holland, of Mr. Sydney Olivier's "White Capital and Coloured Labour" (vol. iv. of "The Socialist Library," published by the I.L.P.):—

"According to Mr. Olivier, the memory of slavery makes the American Negro exceedingly suspicious of the serfdom of wages. And the African Native has a like instinct that hinders him from putting his neck under the yoke. He will work; and work for a wage: but not unintermittently: not with the smooth regularity which Western Industry demands. He will do it for three days a week: but not for six. For six months in a mine: but not for a year. He wants to go home: to feel the earth under his feet again: to live on the land. Why not? Has he not much to say for himself? Is Western work on the wage basis so obviously attractive and so delightfully organised that it must be the only ideal of what work should be? Looking round Blackburn, Widnes, the Potteries, should we offer these as the only standard by which success in industry can be tested? Are we surprised if the poor, ignorant Native, blind to his own good, is a little coy in passing within the system which has produced these results?

"Mr. Olivier is inclined to think that Coolies will be called in to undertake this routine labour in tropical lands: but that the Negro will always hold aloof. For him, the land will be the true base. Through that, he will retain his freedom. Resting on that,

he will pick up wages to fill up gaps. But he will not commit himself further. And he had much better not. Give him free access to the land, and he will find his liberty. That is the key to the whole position."

IN UNEXPECTED PLACES.—"A Border Village" is a little pamphlet, by William Hall, M.T.C.C., giving an account of the past and present history of Newcastleton, a village on the borders of Scotland and England. Like so many other villages, "Newcastleton has never known anything else but want of employment for its population during the one hundred and fourteen years of its existence." And its historian tersely indicates the cause as well as the effective remedy of this social evil, and raises the cry of "The Land for the People," and of "Land Values to those whose presence creates them," in a most effective and pertinent manner. The pamphlet itself may specially interest only the good people of Roxburghshire, but it is, in truth, "A Plea for the People," and contains an exposition of fundamental social and political truths which cannot too often be emphasised and repeated.

A LIBERAL PROGRAMME.

From an Article by Scrutator in the "Liverpool Daily Post and Mercury."

The name of the policy is Land Reform, and more specifically is it known as the taxation of land values. It is already a policy of the Liberal party, it has been preached by the Prime Minister, it is thoroughly understood by the Scottish Radicals.

Herbert Spencer promulgated it in his earlier works, Henry George devoted a large part of his life to its propagation, Richard Cobden said of it that it was more important than Free Trade, and many of the best Liberals of to-day believe that it is the one thing worth concentrating their energies upon. And yet the British people are only beginning to understand it.

I have not the space to do more than indicate some of the effects of the policy. The taxation of land values means the taking by the community of what belongs to it—the unimproved value of all land—and involves the abolition of landlordism, which, and not capitalism, we contend, is the enemy.

This will have the treble effect of providing a revenue for the State, of reducing, if not entirely abolishing, taxes on industry, and of freeing production (the counterpart of Cobden's work in freeing exchange) by forcing natural opportunities into use.

By making land available for all, it will give every worker the choice of working for himself or for an employer, and as no man will work for an employer for less than he can produce by working for himself, it follows that every efficient workman will be assured a living wage.

Both capital and labour will thus have their due reward, and the products of labour will be available at their natural price.

What we say is that it is not the farmer who uses his capital and his brain and employs labour that is the enemy, but the landlord who charges a toll on the whole enterprise; our quarrel is not with the Cunard Company who own and manage the Lusitania, but with the receivers of royalties on the iron ore that went to construct the vessel, and on the coal that goes to work her engines; not with owners of docks and factories, but with the owners of vacant building sites, game preserves, and deer forests, who are denying to labour its proper outlet and so creating the congestion, poverty, and slumdom of our large towns.

In a word, we contend that those owning the land have the power of life and death over their fellow-creatures, and that the real emancipation of man is impossible while the land is privately owned.

The duty of Liberals at the present juncture is to study the great land question; not to join in the Tory panic and talk about "reconsidering their position." Socialism on the one hand and Tariff Reform on the other are forcing the matter inevitably to the front.

Before long it will be the touchstone by which Liberals will be known from reactionaries and dreamers.

Without fear of contradiction—indeed, with a direct challenge to all and sundry, I assert that in this lies the only hope not only of Liberalism, but of Individualism.

It is also the one hope of the nation, whose highest welfare, whether it knows it or not, is bound up with the establishment of social justice, linked with the widest measure of individual liberty, and not alone in that, but also with a renewed faith in an All-wise Providence, which has not designed man for a life lower than the beasts of the field, but has created a bountiful earth for the satisfaction of all his material and intellectual needs.

NORTHERN LIBERALS AND LAND VALUES.

The Annual Conference of the Northern Liberal Federation was held at Stockton-on-Tees on Saturday afternoon, 14th December, followed by a mass meeting in the evening.

There were between 800 and 900 delegates present at the conference, over which Mr. John Wilson, M.P., president of the federation, presided.

Resolutions dealing with different aspects of practical politics—including licensing and education reform—were dealt with. One had reference to the land, which was introduced by Mr. J. H. Whitley, M.P., Junior Lord of the Treasury.

Mr. G. O. Wight, J.P., president of the Sunderland Liberal Association, proposed a resolution urging the Government to complete its programme of land reform by introducing the promised Land Valuation Bill for England and Wales, which is the first practical step towards solving the rating, the housing, and the unemployed questions. The resolution was carried with acclamation.

BIRTH.

ANCKETILL.—On 27th December, 1907, at 160 Belle Vue Road, Durban, Natal, the wife of Henry Ancketill, ex-M.L.A., and formerly organising secretary of the English League, of a son.

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GLASGOW.

LARGS TOWN COUNCIL AND LAND VALUES.

A PLAIN STATEMENT OF THE CASE.

The monthly meeting of the Largs (Ayrshire) Town Council was held on Monday, 13th January—Provost Black presiding.

The Provost, in terms of notice of motion, moved the following resolution:—

“That the Council approve of the principle of the taxation of land values, and agree to memorialise the Government to give effect to the principle at the earliest opportunity.”

In support of this, he said he would take his own case. He had a field about four acres in extent, two acres of which were within the burgh. These two acres were entered in the valuation roll as of £8 value. Consequently, he was only charged on a fourth of the value—he was charged on £2, which at 1s. 2d. a £ made a charge of 2s. 4d. a year. If he was feuing that land, he would value it at £20 an acre, as they knew he had been willing to dispose of it to the Council at that price. The two acres would thus produce £40, and if he got it feued he would not require to pay a single penny of rates. This was a case he thought that needed a remedy. It was proposed, instead of making a charge on rental, to make a charge on value, and they arrived at the value of a piece of ground by taking it at twenty years' purchase of the feu value. The assessor would put in a new column in his roll, and would insert the capital value of any plot of ground. The capital value of his plot in the burgh would thus be £800, and he would be assessed on £34 per annum instead of £2, and would pay 37s. 4d. instead of 2s. 4d. Would this be a right, just, and fair mode of taxation? What gave value to his two acres was not money he himself had put out, but their proximity to the burgh of Largs, and from the improvements created by the authorities of Largs, past and present—drainage, roads, water, lighting, and sanitary arrangements. These gave value to his bit of ground. Owing to this, his land should pay its share of the improvements. His land had obtained its marketable value from all the improvements surrounding it, and it was quite right, he thought that it should be charged its fair share of taxation. That was the basis of this proposal to tax land values. There were a great many other matters connected with the proposal, such as whether feu-duties should be included, but that was a question between the vassal and the superior—the value would be paid all the same to the coffers of the burgh, and so far there would be redress of a grievance. It was a disputed point whether existing feus should not be allowed to remain as they were. He thought he had said enough to show that this was a fair proposal, and he therefore moved the resolution.

Mr. Morris had much pleasure in seconding the Provost.

Mr. Machray moved an amendment to the resolution, that the circular which brought the matter up be left on the table.

Mr. Hunter seconded. In his opinion it would stop building and raise the price of land.

An interesting discussion followed.

The Provost, in replying to the arguments against the proposal, denied it was a party move—in the last Parliament, with a Unionist majority, the proposal had been carried by large majorities several times, and there was a great many Conservatives as anxious for the taxation of land values as Liberals. That same Council had already approved of the principle unanimously some years ago.

Mr. Hunter seemed to think it would increase the price of land, but his opinion was that it would reduce the price of land. If a man found he was taxed for land he

was reaping little benefit from, he would reduce the price in order to get it feued.

A vote was taken, when the Provost's motion was supported by Provost Clark, Bailie Boyd, and Councillors Morris and Macmillan—4. The amendment was supported by Councillors Machray, Hunter, and White—3.

COMING EVENTS.

Mr. Ure will address a meeting in Dalry (North Ayrshire) about the end of February, under the auspices of the United Committee and the North Ayrshire Liberal Association.

ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

FEBRUARY MEETINGS AND LECTURES.

Feb. 5.—Lewisham Liberal and Radical Association.

F. Verinder—“Taxation of Land Values.”

„ 6.—Paddington Congregational Church, Queen's Park (Men's Club). F. Herbert Batty—“Taxation that promotes Justice.”

„ 7.—Northampton Women's Liberal Association. F. Verinder.

„ 14.—Gosport and District Friendly Societies Council. J. H. M'Guigan—“The Taxation of Land Values as affecting Friendly Societies.”

„ 16.—Greenwich Ethical Society. W. R. Lester, M.A.

„ 18.—Sheffield Junior Liberal Association. F. Skirrow.

„ 19.—South Kilburn Women's Liberal Association. F. Verinder.

March 3, Sutton; 8, Walthamston; 9, Harrow; 15, Leicester; 17, Ealing; 24, New Era Sociological Society.

Mr. Berens was unable to lecture at Woolwich on January 15, owing to illness. Mr. Verinder took his place at Wood Green on January 26th, and also lectured at Queen's Park on the 28th, and at Hailsham on the 29th ult.

NOTICE.

You will want to know the news of the Single Tax movement. You will want to know the work of the Convention and the American National Organization as it proceeds. Besides if you are a Single Taxer you will want to help.

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DR. MACNAMARA, M.P., AT EDINBURGH.**The Lord Advocate threatens the Lords with Taxation of Land Values.**

Under the auspices of Edinburgh United Liberal Committee, an address was delivered in the Synod Hall, Edinburgh (2nd December) by Dr. T. J. Macnamara, M.P., Parliamentary Secretary to the Local Government Board. Mr. Arthur Dewar, K.C., M.P., presided, and there were also on the platform the Lord Advocate, Mr. Thomas Shaw, K.C., M.P.; Mr. C. E. Price, M.P.; Mr. J. McCallum, M.P.

Dr. Macnamara, who was received with loud cheers, said since Parliament rose he had addressed about thirty meetings. Everywhere he found Liberalism—north, south, east, and west—was sound as a bell, the people proud of their cause, full of confidence in the Government and its work, and devoted to their great leader, Sir Henry Campbell-Bannerman. (Cheers.) They were doing a work demanded of them by Tory members of the great municipalities. He should like to know what those Tory members of the great municipalities thought of their friends, Lord Lansdowne, Lord Robertson, and Lord Balfour of Burleigh. The common purse ought to get back some of the great unearned increments which had been created by rate expenditure. (Cheers.) The rejection of that Bill was one of the most disastrous blows for the cause of social reform that had been struck by the House of Lords in the last twenty years. Rural depopulation, overcrowding in the towns, unemployment, physical degeneration—all these grave social evils had their roots deeply struck in our land system. (Cheers.) They could not have fair and free access to the land for purposes of public benefit and utility until first of all they got an expert separate valuation of the unimproved value of the land. If they were to take land by compulsion for a water scheme, a main drainage scheme, a new park, a new school, what was the experience of their municipalities? Great or small, they were, as they said, "salted" in the extortionate charges laid upon them by the owners of the land. He would take the case of the Duke of Buccleuch as against the Edinburgh City Council. The city required land for the purpose of erecting new gas-works in the neighbourhood of Granton, but within the territory of the burgh, extending to 105 acres. It was rated at £5 10s. per acre. At thirty years' purchase the price would have been £165 per acre, or a total value of £17,300. The city had to pay for it £124,000, or 212 years' purchase of the rate value. (Cheers.) Leeds City Council, in 1903, for the purposes of its new water-works, required 395 acres of freehold land in the possession of Lord Masham. On the basis of thirty years' purchase of the assessment value the price would have been £5925. His Lordship modestly asked £196,000—(laughter)—and the arbiter awarded £46,489, or 235 years' purchase of the rateable value. How long was the House of Landlords to block the way in a matter of this kind? His belief was that they proposed to put an end to it. (Loud cheers.)

Mr. Shaw's View.

With regard to the Land Values Bill, the Lord Advocate said it appeared to him the House of Lords did not seem even to be willing to let it be known what was the value of land about towns and villages. It was a very simple thing the Government wanted. They only wanted to know. (Laughter and cheers.) They were not taxing them—as yet. (Laughter.) They were not buying them out—as yet. (Laughter.) But they wanted to know the truth. (Cheers.) Why could not we learn the truth about the value of the soil of our own country? (Cheers.) That was the whole sum and principle of the Valuation Bill. He would say this with regard to that Bill. It was

perilously near the verge of a constitutional misfeasance when the Lords threw that Bill out. (Cheers.) By the constitution of this country it was an incompetent act on the part of the House of Peers to throw out or alter in any respect an Act which imposed a tax on the subjects of the realm; and all that the Government had to do, if they would insist upon throwing out the Valuation Bill, was to allow their hands to be forced, and place a tax on that basis, however little, and once it was placed on a Commons Bill they dared not touch it. (Cheers.)

LAND VALUES AT THE LIVERPOOL CONSERVATIVE CLUB.

By arrangement with the Political Committee of the Conservative Club and the United Club, a debate took place (10th December) in the Liverpool Conservative Club on the question of "Taxation of Land Values." Mr. Guy Rutledge presided.

Mr. Harwood Banner, M.P., opened the debate. He said that the taxation of land values was one of the most important subjects before the democracy. The taxing of land values would make the central part of the city pay more heavily to the relief of land in the suburbs. Still, the central part of the city had many advantages, and if taxes were to be imposed it was right that they should fall on the shoulders best able to bear them. The taxation of land values would do something to alter this, and it ought to be supported by the Unionist party.

Sir Robert Hampson said that Mr. Banner had only succeeded in explaining the dangers of his proposition rather than its advantages. Once let in the tide, and it would be impossible to say where it would stop. Mr. Henry George, the originator of this question, advocated the confiscation of rent, so as to make all land the property of the community.

Mr. Kebby Fletcher, speaking in favour of taxation of land values, which he said would create more work in the country and tend to beautify cities, said that selfish owners of land had withheld their land from use until they could gain the advantage created by their neighbours' enterprise.

Mr. Jager objected to members of the Conservative party adopting the Radical programme, whether they be members of Parliament or candidates for Parliament. For broadening the basis of taxation he advocated Tariff Reform.

Colonel Home, Mr. Greaves Lord, and Mr. Welsford followed, opposed to the question.

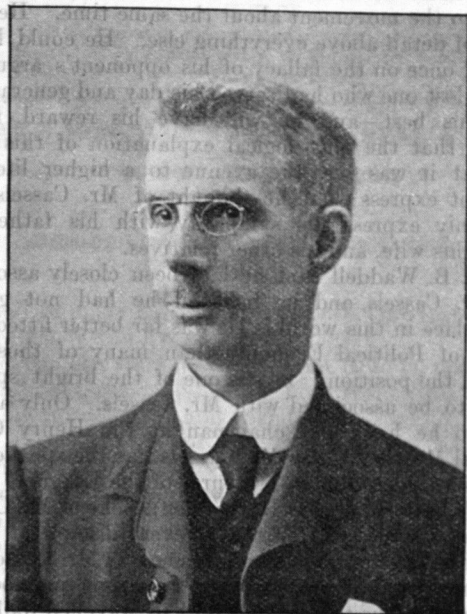
Mr. Harold Smith remarked that the effect of taxation of land values would be threefold: It would affect those who held land and paid nothing, those who had inadequately developed their land, and it would affect those who had developed their land to a greater extent than perhaps was necessary. The present system taxed men who properly developed their land, and by so doing provided labour and spent their capital. It put a premium on dilapidation, and taxed development. Conservatives could pronounce in favour of the principle of taxation of land values without going to the extremes of Henry George.

Mr. Rudd contended that no class in the country bore so large a proportion of the cost of the government of the country as the land.

The Chairman said it would be far easier to shift the burden on to the income-tax payer, which would be nearer ideal justice than to tax land values.

Mr. Banner, replying to a vote of thanks, said it was unfair to collect taxes from one man for the education of children, the widening of streets, &c., and to allow another man to go absolutely free.

IN MEMORIAM.



JOHN CASSELS.

As we announced in our January number, the Glasgow group of Single Taxers has lost one of its ablest members in the death of John Cassels, which took place at his home at Carmyle, Lanarkshire, on the 28th December, after an illness of only a few days. John Cassels was above all others in the Glasgow movement as a teacher of Henry George's gospel. He could talk always with acceptance on public platforms, but he could do more, he could talk with acceptance to Single Taxers who like himself were recognised as authorities and exponents of the Single Tax faith. From his entrance into the movement over twenty years ago till his death he was active in the fight, and wherever he appeared in any kind of company or society, the discussion was certain to turn on social problems and Henry George's remedy. John Cassels was no mere "wearisome crank with a bee in his bonnet," but a strong man whose exceptional gifts of logical reasoning commanded the attention of the ablest of his audience. He knew the works of the orthodox political economists and the modern school as well, and could at a moment recall their views on the particular point under discussion. He will be gratefully remembered by all who attended his lectures on Political Economy at 13 Dundas Street, and by everyone in the Glasgow movement, for his years of teaching, and outside platform work. Nor was his zeal in the movement confined to such special services as lectures and teaching. When he had no meeting to address he would join in the heckling of a candidate, distribute leaflets, or sell "Land Values" at an open-air meeting. He would readily engage in such efforts as a joyous kind of wind-up to the day's business. He has the everlasting gratitude and warm affection of his co-workers, in whose memory he will always have an abiding place. He was a bold, courageous thinker and a faithful follower of Henry George, whose teaching and philosophy he accepted and expounded for long years with rare skill and untiring zeal.

A meeting of the Executive of the Scottish League for the Taxation of Land Values was held at 13 Dundas Street, Glasgow, on Monday evening, 30th December—ex-Bailie

Burt in the chair. Out of respect for the memory of John Cassels, one of the founders of the organisation in 1890, it was agreed to suspend the ordinary business of the meeting. The following resolution was adopted:—"That this League for the Taxation of Land Values desires to put on record its profound regret at the loss which the movement has sustained by the death of John Cassels; it expresses its heartfelt sympathy with his widow and family, and trusts that the sorrow of parting may be mitigated by the knowledge of the appreciation which Mr. Cassels has won from the friends of the Land Values movement, where his labours were of a valuable and lasting nature."

Mr. Burt, in moving the resolution, said that the familiar objects and surroundings of the room where they were met reminded him of the pleasant associations they had had with Mr. Cassels. He himself had a loss during the year, and they could understand that on account of this he could feel perhaps more keenly what the loss of Mr. Cassels meant. He felt sure that the sympathies of all those present went out to the widow and family, and also to the father and mother and the brothers and sister, in the loss they had sustained. This death struck so deeply into their hearts that words failed them. Death must come to them all, but it came as a greater blow when one who was naturally looking forward to a full and extensive lease of life was suddenly cut down. Those who did not know Mr. Cassels intimately would be unable to appreciate the full loss they had sustained. He himself could hardly think of the movement apart from John Cassels and the Cassels family. He was a kindred soul devoting himself to the solution of the poverty problem, which they all deplored, and which they had set themselves to solve. The motion that he had to submit expressed very inadequately the feelings which they all had in regard to the loss of their respected colleague. They could say of him that he had fought the fight and that he had kept the faith. All that he had to give, had been given.

Mr. John Paul, who seconded the vote of condolence, said he felt, like the chairman, there were no words he could express that would convey in any sense the high appreciation he had for John Cassels. There were times when parting with a friend—as we had done—that our language might seem to be exaggerated, but there was nothing he could say that would convey a sense of the loss we had sustained. John Cassels was an able exponent of the principles taught by Henry George, and no man had a deeper attachment to Henry George and his works. They had all a warm and affectionate regard for John Cassels, for they were all indebted to him in special and lasting ways. His spirit and effort, he thought, would remain with them all, as it certainly would with him. He had often felt in going abroad, speaking for the movement, and answering complicated questions, that it was really John Cassels who was speaking, and not himself. He viewed Mr. Cassels as a very distinguished man held down by a poor environment, on account of which his gifts could not be appreciated as they might have been. They all remembered his lectures in the rooms on "Political Economy," and they all knew how he had sent a wave of enthusiasm over their members for Henry George's principles which was felt far beyond their circle. He alone among them all could do that kind of work; he was a student of Political Economy, apart altogether from his knowledge of the Single Tax philosophy; and he had rendered good service quite outside the ordinary service and devotion to the movement. He was gone, but they could thank God that he had lived. He had years of recollection of him, and memories that would remain. The best days of his own life were associated with John Cassels. He had seen his intellectual eyes open, and had watched the development of his mind and the progress

that had made him the strong man he was in their movement. His was a lovable character, and when we thought of the good work which he had accomplished, and what he was capable of doing, we could not help the feeling that his death was something of a tragedy. A part of the strength of the movement here in Glasgow had been removed.

Mr. Alex. M'Kendrick said he had not had the privilege of such a long acquaintance with Mr. Cassels as some of them there. It seemed to him appropriate that, as the motion had been made by those who had known Mr. Cassels for a long time, that he, as a comparatively new member, should say a few words. He took the greatest pleasure in testifying to the immense magnetic attraction Mr. Cassels had for him personally. The greatest service one man could render another was to put higher ideas into his head, and this Mr. Cassels had done for him. He would never forget the gradual clarification of his mind on many points of Political Economy that followed the close attention he paid to the course of lectures which Mr. Cassels delivered a year or two ago. He had not had many conversations with Mr. Cassels till he began to feel that he (the speaker) was a most unconscionable plagiarist, for he found himself in argument unconsciously quoting John Cassels, bringing forth arguments, telling anecdotes, and in many ways giving out what had been put into him. Mr. Cassels had that rare balance of qualities—of the moral and intellectual qualities; he radiated both light and heat, clear-seeing and enthusiasm. With it all, there seemed to emanate from the very pores of his skin a sweet reasonableness that was very attractive. Although he was considerably older than Mr. Cassels, he felt like a boy in his presence, always willing to sit at his feet and hear what he could learn from him. That was, unfortunately, not what we could say of many people.

Mr. William Reid expressed, like the others, the difficulty he felt in giving expression to his feelings, and his sorrow at the sad event. John Cassels had a unique place in the movement; he was gifted in peculiar ways, and he did not see who was to fill the gap. He thought it improbable that they should "ever look on his like again." He also was sorry that John had not been placed in a better environment, because he believed he had the gifts to adorn a better position. This sad event brought some reflections; "the reaper whose name is death" had been sparing with the friends he had first met in the movement. Outside of William Harrison, who had not kept so closely in touch, John Cassels was the first to be taken from them. They must face the inevitable; it would be left for some of them to say with Tom Moore:—

"When I remember all
The friends so linked together,
I have seen around me fall
Like leaves in wintry weather;
I feel like one who treads alone
Some banquet-hall deserted,
Whose lights are fled, whose garlands dead,
And all but he departed."

Mr. Cassels, like himself, was not only a Henry George man in politics, but in religion as well. They believed that Henry George had expressed the truth, when taking a figure from Zoroastrianism, he had said, "Ormuzd still fights with Ahriman—the Prince of Light with the Powers of Darkness and they who fight with Ormuzd, though they may not know each other—somewhere, some time, will the Muster Roll be called." It was impossible for him to give any idea of the esteem in which he held Mr. Cassels, or to say how highly he appreciated his ability, much as he would like so be able to pay a tribute

to the sincerity, the earnestness, and the ability of Mr. Cassels; he felt the task beyond him.

Mr. William M'Lennan said he and John Cassels had come into the movement about the same time. He was a master of detail above everything else. He could lay his hands at once on the fallacy of his opponent's argument. We had lost one who had served his day and generation—giving his best—and he will have his reward, for he believed that the only logical explanation of this world was, that it was but the avenue to a higher life. He could not express what he thought of Mr. Cassels. He could only express his sympathy with his father and mother, his wife, and his other relatives.

Mr. G. B. Waddell said he had been closely associated with Mr. Cassels, and he believed he had not got his proper place in this world. He was far better fitted to fill a Chair of Political Economy than many of those who occupied the position. It was one of the bright spots in his life to be associated with Mr. Cassels. Only a short time ago he had been chairman at the Henry George Memorial Meeting, where Mr. Cassels was the speaker, and he had succeeded him as Treasurer of the League.

Mr. William Hamilton (Rutherglen) spoke of Mr. Cassel's influence on him. He felt that if every disciple of Henry George had exerted the same influence as Mr. Cassels had done, they would have had a very strong membership. It was marvellous to anyone who had travelled daily with John, as he had done, to see the influence he had on men of different grades and different shades of opinion.

Mr. James Busby, Secretary of the League, said Mr. Cassels was the man he thought of first and last in the movement. It was he who had led him through the intricacies before he could see the truth presented by Henry George. His admiration for John Cassels was simply unbounded; he was such an able controversialist, and yet could succeed without giving offence to anyone. It did not matter where you found him, you would discover he was discussing our principles and interesting all sorts of people. He had gone at a time when he had reached the full fruition of his own powers. Had he been taken ten years ago it would have been a calamity to the Glasgow movement, but we had reached a position when his loss will not be so keenly felt. It had been said that no man would ever be really missed. He did not believe that, for while the movement had prospered since the death of Henry George, he felt it would have been stronger with his presence, and he thought a movement was bound to be poorer when it lost the abilities of a man like John Cassels.

THE DUKE'S SHARE.—The prospectus of Horror's Hotel, Ltd., was issued last month. A company is to be formed to take over as a going concern, with a capital of £20,000, this "well-known and long-established" hotel in the Strand. A firm of chartered accountants certifies that the net profits for the past ten years average £1849 per annum. The prospectus also states that "the property is held on lease direct from the Duke of Norfolk for a term of 68 years from Michaelmas, 1906, at a rent of £3660."

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In April, 1906, a tract was sold for 18,500 dollars, and three days later was re-sold for 25,000 dollars, yielding a profit of 6,500 dollars. A week later 36,000 dollars was refused.

Four lots were sold in 1904 for 1,100 dollars. In 1906 an offer of 6,000 dollars was refused.

Now listen to this. It sounds almost impossible, but it's true:—

Eight lots were purchased in 1900 for 5.00 dollars each and sold in 1906 for 1200 dollars.—a profit of over 3000 percent.

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"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.

Mr. Balfour and the Government's Policy on Land Values.

THE leader of the Conservative Party appears to be still unconvinced that the taxation of land values meets with public or popular approval. Addressing a meeting of his supporters at Glasgow last month Mr. Balfour said, referring to the Land Values Bill, "I don't believe that this Bill when it is really understood—I don't believe this Bill even now, when it is perhaps imperfectly understood—receives the smallest favour from the great majority of the ratepayers in Scotland. I don't believe the counties are for it, I don't believe the burghs are for it, and I don't believe that the people of Scotland as a whole are for it."

These are nice phrases, but they signify nothing. The facts are that the representatives of the people of Scotland in the House of Commons approve of the taxation of land values by five to one, and only the other day the Glasgow Town Council resolved once again to support the Bill by a vote of forty-five to twenty-four, while the Edinburgh Town Council, after lengthy discussion, gave an equal vote for and

against. Besides this, the Solicitor General for Scotland has addressed mass meetings of the people on the question specially organised for the purpose at Glasgow, Larbert, Partick, Greenock, Ayr, and Kilmarnock, while at many other meetings in towns and country districts throughout Scotland Mr. Ure has been advocating the taxation of land values. At all these great gatherings Mr. Ure's bold and uncompromising policy has been received with enthusiasm. No other question has been so much before the people of Scotland in recent years, nor does any other question evoke so much popular enthusiasm.

But even in Mr. Balfour's own day of power in the late Parliament the second reading of a Bill for the Valuation and Taxation of Land Values was carried on two separate occasions by majorities of 67 and 90 respectively. So much for Mr. Balfour's affected Scepticism. He may fancy if he pleases to bury his head in the sand, but the popular support for the Taxation of Land Values is there all the same, and even now there are file-leaders of opinion in his own camp who are determined that the principle shall prevail.

He may throw out his cheap platform sneers at Henry George and agree with the Socialists that there is no difference between property in land and property in things produced by labour, but this only shows his own, and his Socialist friends superficial thinking. There is a difference between land and the things labour produces from land, and no amount of sophistry will ever reconcile the two to the honest mind capable of consecutive thought. Mr. Balfour asserts "that Henry George's views combine more dishonesty of purpose and more confusion of intellect than any economic or social plan which has ever been devised by the wildest social specialist." No doubt; to the mind who cannot properly classify land, and property produced by labour, and which is impelled to the defence of the vested interests, Henry George's proposals must seem confusing and dishonest, but Henry George's plan speaks for itself. He has boldly challenged the existing system of land tenure and taxation as the direct cause of unemployment, involuntary poverty, despair, disease, and crime, and the popular demand to-day for the taxation of land values—the radical remedy proposed by Henry George—is finding a ready acceptance and support from a public thoroughly aroused to the need for social justice.

But it is not Mr. Balfour's childish chatter or mixed economies that need concern us. Let him read Blue Book, C.D. 3,191, published by the Government last session, and there learn of the first fruits of Henry George's radical policy in Australia and New Zealand. What does concern us is the position of Mr. Balfour's political opponents, now in power. Two long years have elapsed since the General Election, and hard times, unemployment, overcrowding, and starvation—the lot of the mass of

the people—is not one whit abated. During these past two years the Government which went into power with so much hope and promise have directed their time and energies no doubt with much good reason to other problems, Education, Trade's Disputes, Workmen's Compensation, Plural Voting, Army Reconstruction, and the rest. But to the hard pressed business man and wage-earner it is a barmecede feast. Members of the Government may boast of the number of Acts they have passed, but not one of them, or all of them put together has added to employment, or even mitigated the hardships or suffering of the common people in any degree, and now, in these early days of the new regime, there are ominous signs on the part of the electors that they are prepared to listen to other advisers, and turn to other glittering remedies for redress. There is only one way to arrest this trend of popular opinion towards the votaries of reaction, and that is to carry the policy which will strike at monopoly and open wide the door to enterprise and employment.

THE LORD ADVOCATE ON LAND VALUATION.

The Resources of the Constitution not Exhausted.

The Right Hon. Thomas Shaw, K.C., M.P., Lord Advocate, delivered a political address in the Albert Hall, Stirling (Wednesday, 8th January), under the auspices of the Burgh Liberal Association. Provost Thomson presided, and there was a large attendance—the hall, which has accommodation for about 1400, being well filled.

In the course of an able defence of the policy of the Government, the Lord Advocate said he did not understand the fierceness of the opposition to this measure. The fierceness of that opposition made him feel that there were even more revelations to be made by that Valuation Bill of his than he thought himself. Ground landlords and their allies were expending every ounce of their energy to prevent the truth being known. Every now and again, however, the truth came out in dribbles. He would give them some instances. The Government required land for a patriotic object—for a naval base at Rosyth. Surely there was a case in which the land would be given at the cheapest market rate. He supposed it was; but the Government had to pay 85 years' purchase for it. ("Oh, oh.") The Edinburgh Water Trust wanted an addition to its area. What happened? It had to pay 136 years' purchase. At Kilcreggan the War Office wanted a bit of land. Here was a case for giving it cheap in the name of the Empire. (Laughter.) Well, they had to pay 240 years' purchase. The Clyde Trust required a plot of land near Renfrew. Surely lovers of Glasgow and the people who said "Let Glasgow Flourish" would think that was a case for cheap bargaining. Yet the Clyde Trust paid 435 years' purchase. ("Oh, oh.") Old Kilpatrick wanted two acres of ground for educational purposes, and had to pay £1200, or 600 years' purchase. ("Shame.") Had he not made out a case in which he had convinced them that the truth was worth getting at upon a national scale. ("Yes," and applause.) Back to the Lords both their Bills would go. (Applause.) If they again refused, the resources of the Constitution, even without any adjustment, were not exhausted.

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LOST AND FOUND.

When one man loses a sovereign he has earned and another picks it up, there is a double injustice done. The sovereign counts as "two on a division," like a vote transferred from one party to the other. The little book on London, just issued by the London Reform Union, shows, among other things, the amount that is annually lost to the ratepayers of London and picked up by one or two citizens as an increment entirely unearned. The gross valuation of London is £53,000,000, of which no less than £20,000,000 is contributed by the growth and the industry of the population. Nearly half this amount has been added in the last 35 years. An average London house that would have let 35 years ago for £63 would let to-day for £73, though not a chimney-pot had been added to the structure. A piece of bare land, indeed, is subject to the same law. It is as though everyone who went by was compelled to toss a coin over the fence for the landlord to pick up. On the other hand, because these values, that should be automatically available for the necessities of the municipality that produced them, are lost, the burden of the rates becomes annually more severe. The more the ratepayer spends, the more does the unearned increment advance, and the more again must the ratepayer spend—either in ground rent, house rent, or rates. It is a vicious circle, of which the ordinary citizen ought to be getting very tired. And yet he voted for the Duke of Norfolk and the ground landlords last March. Happily, we may expect an English Bill for the taxation of land values next session, and then we may invite the ground landlords to fight it as they fought the Scotch Bill.—"Daily News."

WHERE THE LORDS ARE POWERLESS.

(To the Editor of "Land Values.")

Sir,—Infinitely the most important sentences in this month's "Land Values"—(they should have been displayed in the biggest type the office has at command)—are those in which the Solicitor General for Scotland, Mr. Alex. Ure, K.C., M.P., in the course of his reply at Winchburgh, on December 17th last, to Lord Lansdowne's Glasgow criticism of the Scottish Land Valuation Bill, declares—

"The Bill is a Valuation Bill pure and simple. It does not deal with rating at all. If it had contained a single provision about rating the Bill would have been law at this moment. The Peers would have had no right to throw it out."

Why then, Sir, the plain man would ask, was there no provision about rating in the Bill? It was, to say the least, a grave oversight; and this oversight ought certainly to be remedied in the forthcoming session, when the Government should pass into law Land Valuation and Rating Bills for England, Ireland, Scotland, and Wales. How is it that Ireland is always left out in considering the rating and taxation of land values, though these measures constitute the only real and effective remedy for the ills of that distressful country? "The usual resolution" passed at the meetings under the auspices of the United Committee ought, in view of Mr. Ure's declaration, to be recast so as to call upon the Government to embody in all the Land Valuation Bills provisions for the rating of land values, instead of "calling upon them also to pass Bills to provide for the taxation of land values."

Mr. Ure's statement absolutely justifies my criticism of the Scottish Valuation Bill in the "Westminster Review" Notes and Comments, August, 1907, page 217:—"The Scottish Land Valuation Bill is to be passed this session, but Clause I., Section 4, of that Bill—'Until Parliament otherwise determines, no person shall be liable to be taxed or rated in respect of the entry prescribed by this Act'—is distinctly disquieting to the lay mind, and looks like a bad example of the art of 'How not to do it.' It suggests, in the first place, the possibility and the desirability of inserting in its stead a short clause empowering local bodies to rate land values when they please, and to what extent they please, as soon as those values have been ascertained; and, in the second place, one cannot but view with suspicion the insertion of words which expressly deprive the Valuation Bill of the character of a taxation Bill, and would seem to lay it open to attack by the House of Lords."

To make the mistake that the Government have made once is bad enough; to make it a second time would be unpardonable, and determined steps should at once be taken to see to it that it does not occur again. As I said in the "Notes and Comments" already referred to: "Unless the Government make up for lost time in regard to this matter, unless before they again appeal to the country, they are able to show a good record of achievement in respect of financial reforms which are at the same time great industrial and great social reforms, they may well find when too late, not merely that they have failed to secure a mandate against the Lord's veto, but that they have succeeded in betraying the country into the hands of the Socialists and the Tariff Reformers." The taxation and rating of land values, being finance measures, the Peers, as Mr. Ure well says, have no right to interfere. Let the Government, therefore, establish beyond the possibility of a doubt their good faith and their sincerity of purpose by carrying Land Valuation and Rating Bills for all the three

kingdoms, and by including in the Budget the taxation of land values, old age pensions, the abolition of the breakfast table duties, payment of members and of election expenses, etc. If they do this they can with confidence appeal to the electors to give them a mandate to make the Lords as powerless in regard to other reforms as they now are in regard to all these financial reforms.—Yours faithfully,

BUDGET RADICAL.

BELFAST.

As we go to press the arrangements for the demonstration in the Ulster Hall are in course of progress, and everything points to a most successful event on Monday, 27th January, the date of Mr. Ure's visit. The past three weeks has been brimful of splendid educational effort and success. A shop was opened at 16 Lower Garfield Street, in the centre of the city, and from this site Mr. Paul and Mr. Skirrow, along with the members of the Committee of the Irish Society for the Taxation of Land Values, have been kept busy day and night. A stock of books and other explanatory literature, with speaking posters and cartoons, makes the place attractive, and scores of people come daily for tickets of admission, to ask questions, to dispute over points to argue the case, to advise us what to do, and to deliver orations over the crying need for taxation of land values for Belfast and Ireland. In all our experience there has been nothing to equal this adventure. Right away the promoters of the meeting came into friendly association with other organisations, and better friends than in the local trades unions and similar bodies it would be difficult to find anywhere. They seem to be all agreed that the taxation of land values is a step in the right direction, and welcome Mr. Ure's mission as a promise of speedy legislative action on the question. Meetings have been organised and addressed at the Trades Council, Ethical Societies, the Labour Party, and at Church Societies, where the speakers have been heartily welcomed. At each of these meetings much interest and inquiry has been evoked, and literature and tickets for the Ulster meeting circulated. At the Municipal Elections, which took place on the 15th January, the committee of the local society were specially active. A circular letter was addressed to all the candidates, stating the case for the taxation of land values, and 20,000 copies of a statement of the aims of the society, entitled "How to Reduce the Rates by Taxing Land Values," in the form of a four-page leaflet, was widely circulated at the public meetings during the contest. About a dozen of the candidates pledged themselves to support the policy.

The Belfast press have been most generous with notices of the arrangements for Mr. Ure's meeting, and three representative newspapers published a personal sketch of him and his political record. Altogether, in the time devoted to this meeting—it has been quite a campaign—there never has been, in the history of the movement, so much effective "spade-work" carried out, and with such gratifying results. All honour to our vigilant local co-workers. Mr. Metcalfe, Miss Lindsay, the Messrs. Taylor, Mr. Bowman, Mr. Wright, and Mr. Sinton (secretaries), and others too numerous to mention, are entitled to the best thanks, and to the most cordial congratulations of all concerned for their zeal and untiring devotion to our common cause. Because of their advocacy, Belfast is a stronghold for the taxation of land values, and we are certain that this strength will be made plain to the public, and to the surprise of not a few sceptics, after Monday, 27th January.

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HUDDERSFIELD BOROUGH COUNCIL.

At the monthly meeting of the Huddersfield Borough Council on Wednesday, January 15th, Alderman J. E. Willans, J.P. (Liberal), who, by the way, is uncle to Mr. Asquith, our Liberal Chancellor of the Exchequer, moved the following resolution:—

“That the County Borough Council of Huddersfield hereby reaffirms its previous declaration in favour of the taxation of land values, and strongly urges His Majesty's Government to reintroduce the Scottish Bill next session, adding provisions empowering local authorities to rate land values, and to do their utmost to place this measure, together with similar Bills for England, Ireland, and Wales, upon the Statute Book. That copies of this resolution, in addition to being forwarded to the Premier, the Lord Advocate, and the Borough member, be sent also to the other local authorities throughout the United Kingdom with the request that they co-operate with this County Borough Council in pressing the matter on the attention of the Government.”

In doing so, Mr. Willans said that the Council had frequently re-affirmed their adherence to the taxation of land values, which was now a matter of practical politics. The resolution would strengthen the hands of the Government in securing the reform. The reform would be a just and equitable one, and would have far-reaching results in regard to the solution of the housing and the unemployed problems.

The ex-Mayor, Alderman Broadbent (Conservative), seconded the resolution, saying it was a matter on which all sections of the Council were agreed; and, Councillor Riley (Socialist), having supported it “on the ground that the taxation of land values would give local authorities additional income to carry out other reforms, such as the provision of additional public baths,” the resolution was carried unanimously.

**THE RIGHT HON. A. J. BALFOUR ON THE
LAND VALUES BILL.**

Take the case, for example, of the Rating Bill, the Land Values Bill. I think it is called a Bill which, I regret to say, is supposed to be peculiarly connected with the great city in which I am now addressing you. That Bill was clearly devised in order to catch three or four very important sections of the community. It was originally designed to carry out the late Mr. George's views upon landed property, of which I will only say at the present time that probably they are the views which combine more dishonesty of purpose and more confusion of intellect than any economic or social plan which has ever been devised by even the wildest social specialist. (Cheers.) I am told Mr. George has disciples in Glasgow. They will no doubt be pleased. Then the next section of the population they desired to please is the section whom they are always denouncing in public, but to whom they are always making advances in private. I mean the Socialists. It would be grossly unfair upon the Socialists to confuse them with Mr. George's disciples. No Socialist is such a fool as to draw a distinction between property in the land and any other of the capitalised wealth. There is no distinction, and the Socialists draw no distinction. They propose, and from their own point of view they rightly propose, to deal with all upon one footing; but, though that be the case, you cannot expect, when they find the Government prepared at all events to deal with some of the means of production in the free-and-easy style suggested by Mr. George's disciples—you cannot expect, and it would be unreasonable to expect, that the Socialists

would do otherwise than look on, if not with intellectual disapproval, at all events with no overt dissent. They get Mr. George's disciples, they get the Socialists, but they get an even more important contingent; they get the ratepayer who has not considered the extremely difficult and complex problems which cannot be dissociated from any scheme dealing with the incidence of rates. The ratepayers—no doubt we are all ratepayers, I suppose, and therefore we have a fellow-feeling one with the other, and no doubt we as ratepayers would very much like to see some scheme devised by which our rates might be lower—(hear, hear)—and when agitators come forward and tell you that there is some untaxed source of public wealth which you've only got to attack, then what they want will flow in a fertilising stream over all their urban and rural districts, it is not unnatural that the heavily-burdened individual, the ratepayer, should look upon the prima-facie case with disfavour. Well, I should not have been surprised if the land value scheme on these grounds had received a far larger measure of public favour than has actually been the case; but, in truth, the longer it is discussed the more this whole pretence is seen through. (Cheers.) It is seen more and more, in the first place, that

the Government Bill is a sham,

because it professes to tax all land values, or will lay the basis of taxes on land values. In fact, it does not profess to tax all land values, for it omits the land values belonging to railway companies, and it does not profess to tax things which are not land values, as anyone will see who reads those provisions of the Bill which deal with agricul-

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tural land. Therefore, the Bill does not carry out its own pretensions; but it is relatively a small matter. What is much more important is that, in the first place, it is an act which might lead the way to gross dishonesty, because it undoubtedly, in the opinion of some of its authors, points directly to the breaking of contracts. It might, in the second place, do the grossest injustice by taxing twice over that which is taxed already for local purposes. (Hear, hear.) It will certainly throw an enormous cost, both primarily and secondarily, in the shape of litigation and otherwise, upon all landowners in the whole of Scotland, by requiring them to provide the materials for the new column of taxation—materials which cannot be provided on any scientific plan at all, and which certainly cannot be provided easily cheaply, or without question. And it will do more than that. It will undoubtedly produce the greatest hardship upon those who own property near the centre of the town, where, if the house in which they lived were pulled down, it could be replaced by a bigger house, for they will be rated on the value of the bigger house in which they don't live, and not upon the value of the smaller house in which they do live—(cheers)—and you would obviously and plainly have as one of its inevitable consequences to destroy the amenity of all the suburbs of our great cities. It would penalise every owner of a garden, every owner of a small open space round his house; it would drive every rich ratepayer outside the burgh boundaries; it would carry out a process already carried out much too far in our great urban communities, the process of dividing the dwellings of the rich from the dwellings of the poor, and throwing all the burdens of our local taxation upon those who were obliged by their poverty and their business to remain within the burgh boundaries, while those who perhaps drew the largest emoluments, from the fact that they had business connections with our centres of population, would live in safety beyond their borders. (Cheers.) I don't believe that this Bill, when it is really understood—I don't believe this Bill even now, when it is perhaps imperfectly understood—receives the smallest favour from the great majority of the ratepayers in Scotland. I don't believe the counties are for it; I don't believe that the burghs are for it, and I don't believe that the people of Scotland as a whole are for it. ("Hear, hear," and cheers.) And it is for that reason that I say that in this case, at all events, the Government, in this subtle design of framing Bills bad enough to be rejected, but good enough to rouse popular enthusiasm, have failed. They have got the Bill indeed rejected, but they have not succeeded in rousing popular enthusiasm. (Hear, hear.)

REPORT OF THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES.

The report of the United Committee for the Taxation of Land Values, for the nine months ended December 31st, has now been issued. The committee was constituted on March 23rd, 1907. Its nature and the reason for its existence may be gathered from the following resolution which appears on the first page of the report:—

That a committee be formed, to be called the United Committee for the Taxation of Land Values, to consist of representatives from the Scottish, English, and Irish Leagues, with power to add to their number, for the purpose of promoting the taxation of land values throughout Great Britain and Ireland; and, in particular, strengthening and assisting the leagues for the taxation of land values, with their

headquarters at Glasgow and London respectively, and their branches in Yorkshire and at Manchester, Newcastle-on-Tyne, and Portsmouth, and supporting the Parliamentary Campaign Committee, and taking independent action by publishing and distributing literature, organising in fresh districts, and arranging meetings and speeches in the constituencies, especially during bye-elections.

Beginning with the great land demonstration held in London on April 20th, the report gives an account of the committee's activities during the last nine months. Along with other land reform associations, they organised the luncheon in the Holborn Restaurant, at which the Prime Minister made his emphatic statement with regard to the Government's policy on the taxation of land values, and also the mass meeting in Drury Lane Theatre, which was addressed by Mr. Winston Churchill. The committee next organised a mass meeting at Manchester, which was addressed by Mr. Alexander Ure, K.C., M.P., the Solicitor-General for Scotland. The meeting, held on June 22nd, was extremely successful, both with regard to the representative and large attendance, and the interest and enthusiasm displayed throughout.

The report next deals with the progress of the Land Valuation (Scotland) Bill through the House of Commons, and its rejection by the House of Lords on the motion of Lord Robertson, "who protested against the valuation lists being used 'as sandwichmen for Henry George.'"

An account of Mr. Ure's autumn meetings follows. On October 2nd he began his campaign in Yorkshire, speaking at Huddersfield, Leeds, and Saltaire during that month. Quotations from these reports and from leading articles make interesting reading. There is a record of meetings addressed by the Solicitor-General at Larbert, Partick, Greenock, Ayr, Birkenhead, and Chesterfield. One remarkable feature of the work is the great number of meetings that were held to prepare the ground for the larger demonstrations.

The committee have just established a Land Value Press Bureau in connection with the Land Values Publication Department. The business of the bureau will be to supply the Press (monthly, weekly, and daily) of the English-speaking world with news of the movement all over the world, with comments, paragraphs, articles, and correspondence.

The committee has been in communication with the municipalities and local rating authorities, with a view to resolutions being passed urging the Government to bring forward Valuation Bills for Scotland and England next session. The response has been encouraging, especially in the case of Glasgow, which continues to lead this movement.

In addition to these more recent developments, the report deals with the work of the different leagues and branches, and of the Land Values Publication Department. The English League, with its headquarters at 376-377 Strand, and branches in Yorkshire, Manchester, Warrington, Tyneside, Portsmouth, and Croydon, has had to cope with an increasing demand for lectures and literature. Fifteen books and pamphlets dealing with the taxation of land values have been published or re-published during the year by the Publication Department.

The Statement of the Scottish League, 13 Dundas Street, Glasgow, tells of similar activity.

A financial statement is submitted, and the report closes with an appeal for £3000, the sum which the Committee regard as necessary to enable them to do effective work in the coming year.

Copies of the Report may be had from the Secretaries at the office of the United Committee, Broad Sanctuary Chambers, 20 Tothill Street, Westminster.

THE LIBERAL PRINCIPLE ON THE LAND QUESTION —THE COMING POLICY.

By R. L. OUTHWAITE.

The "Morning Leader" (London) published on December 12th and 13th two telling articles by Mr. R. L. Outhwaite on the need for the taxation of land values, from which we quote as follows:—

Obviously it is impossible to establish equality of opportunity by giving to all men portions of land of equal value. The equal rights of all to the soil can, however, be established by making the community as a whole partners in the value their presence has given to the land. This can be accomplished by the State levying a tax upon land values to meet the requirements of the community which it is the function of the State to furnish. In effect, the State by such a system diverts into the Treasury—that is to say, into the public coffer—the tribute paid by the community to monopoly.

Land and Wages.

This much accomplished, the amelioration of social injustice can be at once undertaken. The proceeds of this appropriation to the Exchequer of what the people have created is available to meet their urgent necessities. Here is the fund from which old age pensions, for instance, can be furnished without the taint of charity being incurred, which would be the case were a pension fund provided by levying the sum required upon the reward of individual activities in which the participant had played no part.

Then, again, a levy upon this communal fund would enable the State to remit that taxation falling upon necessities, such as tea and sugar, which, by raising their price, limits to that extent the purchasing capacity of wages, and the removal of which would be equivalent to a rise in wages over the whole field of employment.

Beneficial though these results would be, it is to the effect of the tax in setting economic forces in motion that we must look for a revolution in social conditions through its imposition.

A tax levied upon land values would shatter the whole fabric reared by monopoly. Its effect upon the wage system may be glanced at. Wages tend to fall to the margin of subsistence because of the presence in the "labour market" of unemployed men ever willing to work at that margin rather than starve. Their presence undermines the collective bargaining of trades unionism; a one-sided competition is set up, for capitalists do not have to compete with each other for labourers, but labourers have to compete with each other for employment. A reversal of the position would bring about an industrial revolution in favour of the workers. This can be accomplished by setting up a demand for workers at the primary source of production—the land. Let us see what has to be accomplished in this direction.

A Cure for Unemployment.

In the skilled trades the percentage of unemployment is 4.6 per cent. This percentage of unemployed men is largely created by the drift from the countryside into the towns of men who could maintain themselves upon the land were access to it not debarred by private owners, who are content to sit upon the soil and watch it each year grow in value through the labour of others. But the taxation of land values would alter all this. It would no longer be profitable to hold land out of use or out of full use. Landholders would cry aloud for landusers, or part with a possession it had become unprofitable to hold. Great Britain would witness an industrial phenomenon—the competition amongst landholders for men to till the soil to the utmost advantage. The State, having become

a partner in the value of the soil, would find it profitable to enhance its productiveness by constructing canals, railways, national roads, etc., and thus accelerate the rate at which unemployment would diminish.

It has been shown that as unemployment lessens, wages will tend to rise. As wages rise and employment becomes more general through the effect of access to the soil being established, there will be a rapid increase in the demand for manufactured commodities due to the increased purchasing capacity of the masses, with a consequent further acceleration of economic forces making for the emancipation of the workers from the present one-sided competition, through the increased demand for labour to supply this increased demand for commodities.

Freedom for Workers.

From this point a final stride to complete emancipation would be achieved. With taxation on commodities remitted, and wages raised, the capacity of the workers to save would be proportionately increased. Labour would then be able to provide the capital requisite for industrial operations. The great aggregations of capital would be in the hands of workers united for a common object, and whenever they desired they could substitute co-operation for the wage system. The worker would then be in this position: he would not work for a less wage than the equivalent of the value he could create by applying his labour to the soil in industrial co-operation.

The exploitation of labour by capital would then be at an end, and a just wage would be established—namely, the full equivalent of the value the worker would be capable of producing under conditions of complete economic freedom. Moreover, when the ownership of such monopolies has passed to the State as the result of taxation, wealth will no longer be employed, as now, in the acquisition of these monopolies. What is not consumed will be utilised as capital in the further production of wealth. A superabundance of capital will therefore be available for production, capitalists will everywhere be seeking workers to enable them to utilise their capital, and the term "the exploitation of labour by capital" will cease to have a meaning.

The Place of the State.

In order to abolish chattel slavery it was not necessary to socialise capital; it was sufficient to debar capital from obtaining proprietary rights over human beings. To abolish "wage slavery" it is not necessary to socialise capital; it will suffice if capital be debarred from obtaining proprietary rights over natural opportunities without access to which life cannot be maintained. The present existence of these proprietary rights is the cause of "wage slavery," and its abolition will be accomplished by the establishment of the equal right of all to participate in those opportunities, just as chattel slavery was abolished by the establishment of the equal right of all men to personal freedom. Here, then, by this application of the principles of Liberalism in the industrial sphere we have arrived at their realisation. We have seen freedom to exercise individual activities and the enjoyment of their fruits established by the State exercising its legitimate function of maintaining equality of opportunity.

Space does not permit an extended exposition to demonstrate further how the maintenance of individual rights by the acquisition by the public of monopoly values would transform social conditions. Suffice it to say that multifold economic forces operating in this direction would be set up, and countless measures for the amelioration of the lot of man become practical. The object of these articles will have been achieved if they have shown that the principles of Liberalism to-day as in the past convey a message of emancipation to mankind.

A PIONEER OF THE SINGLE TAX—1859-1860.

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By L. H. BERENS.

(Continued from August number).

From our author's third letter we feel compelled again to quote at some length. After summarising his objections to the taxation of personal property, he continues:—

"If our Legislators would exempt all personal property from taxes, I would say Amen; because then there would be the greatest inducement for industry and economy, and the tax would then only be burdensome to the land monopolist, who, in consequence of his land monopoly, is the greatest burden society has to support; and society is quite as much to blame as the land monopolist, for it almost literally makes him a monopolist by making it his interest to be so; and as soon as he relinquished the land which should belong to others, the land tax would cease to be burdensome to him; and until land monopoly is abolished there can be no permanent prosperity for mankind. While one man owns the land of a landless brother, he, to a certain extent, owns the labour of the man. If all owned what land they needed to cultivate by their own labour, they could be self-employing, and would not need to sell their own labour or produce for less than they could buy that of others, then we should no longer feel the degradation of 'begging a brother of the earth to give us leave to toil,' as Burns beautifully expresses the dependent condition of the wage slave."

From the fourth letter we will only quote one short but telling passage, which might well have been worded by Henry George, he says:—

"Do not suppose for a moment that I wish to make any point against farmers, or any other class whatever, for I would not tax any personal property, or product of industry in any form, but the land alone according to its market value, irrespective of all improvements."

In letter five, after pointing out that "it will be safe to estimate that one half of the personal property existing is never taxed at all, while the conscientious who pay must pay more for the exemption of the cunning who escape," he again asserts his fundamental belief as follows:

"Not that I have any point to make against merchants or any other class, for I firmly believe that no product of industry should ever be taxed in any form whatever, but the land alone, according to its relative value, as the least injurious means of raising revenue, and to prevent the evil of land monopoly by making that monopoly unprofitable; and for the reasons named I take the affirmative of the land tax, and the negative of every other tax, and invite any one to take the negative of the land tax and the affirmative of any tax or tithe which he thinks better."

Our author then sets forth the far-reaching beneficial effects of the Taxation of Land Values in the following admirable and convincing manner:—

"If all taxes were on the land, would railway monopolists want to steal the land (the birthplace of all) by millions of acres, while they deny to the landless and moneyless any land on which to get their daily 'bread'; while they hire ministers to open their robbery meetings in Congress by prayer, and ask the blessing of the Creator on the robbery of his creatures? Do they not know that it is only by keeping the workers landless that they can buy their labour for the smallest portion of its produce, and if all had what land they

needed their plundered land would be almost valueless for sale, though its value for production and human sustenance would be undiminished."

"If all the taxes were on the land, and all owned their share, the tax for all would be equal but not oppressive. But if one almighty monopolist should own the whole of the land, unless one person should suffer for the act or wrong of another, then all should live as well by the labour of the monopolist as they could by their own labour on their own land; and if the land tax will not provide the best remedy, I shall be duly grateful to any one who will show me a tax that will, or any better legal remedy whatever."

"If all the taxes were on the land, and none on improvements, then there would be the greatest encouragement for improvements and industry; then farmers and merchants would not turn land speculators, and run all over creation to buy land at ten shillings per acre with the produce of their toil, but make and enjoy the comfort of life with their families at home, instead of being a curse to the landless and their families elsewhere; they could then have no fear that their children would suffer for want of land whenever they might need it."

"Were all the taxes on the land, and the people's land free to the landless—as it should be—then none would be driven into the wilderness to suffer the changes of climate and want of society, but those who desired could then settle nearer to their kindred and friends, and enjoy the blessings of friendship, love, and home with much less cost and inconvenience."

"Were all the taxes on the land, and the people's land free, then the hitherto landless could soon build their own homes on their own land, and raise all they needed to consume or to exchange, and no longer need the land, houses, or capital of others; then rent, interest, and even usury would cease for want of poverty to sustain them, for the curse, land monopoly, being removed, the effect would cease with the cause. Thus would the happiness of mankind be immeasurably increased, and misery be proportionately diminished; then would the earth be redeemed from the giant sin of land monopoly, and the Paradise of the present or future be as far above that of the past as the intelligence of the philosopher is beyond the ignorance of the child."

In letter six, after quoting from a report of the Secretary of the Treasury, dated December 6th, 1858, he continues—

"Now, while fully admitting that taxes should be raised to 'produce the required revenue, by imposing on the people at large the smallest and the most equal burdens,' I distinctly deny that any tax on imports, or any tax on the produce of labour whatever, or any tax but the Land Tax, can possibly do it."

After showing the iniquity and the costliness of customs tariffs, and that all such taxation falls ultimately, plus interest and profit, on the consumers, Mr. Burgess probes deep down to the root of the whole question in the following passage:—

"Who are the consumers? Is it not safe to say that two-thirds of the imported goods are consumed in the Free States, and a greater portion by the hard-working, ill-paid, landless labourers and producers of the nation's wealth? Do not all such taxes go directly to promote the profit of land monopoly, and man monopoly (or slavery)? Does it not take the taxes out of the pockets of the toiling consumers, and by exempting the land from so much taxes, enable the landlord to sell or rent his land for so much more? Do people buy these imported goods in proportion to the land they hold, or in proportion to the slaves they hold? If not, who

pay the taxes, and make landholding and slaveholding profitable."

Then occurs three passages which we cannot refrain from quoting in full: passages which to our mind proclaim their author as a man free from the moral cowardice which inevitably leads to mental dishonesty, as one of the most profound and far-seeing, as well as the most courageous, philosophers of his time. They read as follows:—

"Land monopoly is really the parent of chattel slavery. For if no person owned the land of others, or more land than they needed to cultivate by their own labour for their own support, they would not covet their fellow-man as slaves; but having obtained the land of others by legal or illegal robbery, they crave their fellow-man as slaves to work it for them: and Africa must be robbed and slaves be bred, and men, women, and children reduced to bondage, to maintain in luxury and idleness a land-robbing and man-robbing aristocracy, a nobility, forsooth, based on the lasso, the manacles and the lash, the gag, the fetter and the thumbscrew, the whipping-post, the chain and ball, the man-stealer and the blood-hound."

"But," he continues, "remember that this land-stealing and man-stealing are done, not only by the sanction of our laws, but by our method of taxing, which has made both evils doubly profitable. The law might sanction slavery to all eternity if it was unprofitable, and, no law-worshippers would be patriotic enough to hold slaves any more than they would carry white men to Africa for slaves at a loss. Let us then remove this cause or temptation which is the profit by putting all taxation on the land, and the effect will assuredly cease. I shall endeavour to show that the land-tax would make slavery profitless also."

"People, finding land-robbery and man-robbery profitable, their priests ransack the laws of Moses and the teachings of Christ to sanction the robbery and to prove the piety of the institution; and patriotic politicians quote their political ancestors to justify the wrong—as though evil grew venerable by age, and wrong right by authority; and as though we had no standard of right but the law of the priest and politician. While slavery is profitable there will be no lack of patriotism and piety to sustain it; the trinity of profit, patriotism, and piety will be in perfect unity; but take away the profit of slavery, and the patriotism and piety will be nowhere."

"How many in the love of wrong will seek a law or creed,

A custom or authority to sanctify the deed;
But that which gives the highest joy to all of humankind
Needs no command to justify, no human law to bind."

(To be concluded).

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Portsmouth. The annual meeting of the Portsmouth League for the Taxation of Land Values was held in the Co-operative Hall, Garnier Street, on January 9th, when the following gentlemen were elected as officers for the present year:—President, Mr. T. Hardwick; Vice-Presidents, Messrs. J. Erving and S. Cole; Hon. Secretary, Mr. J. H. M'Guigan; Assistant Secretary, Mr. H. Stoakes; Financial Secretary, Mr. R. Lee; Treasurer, Mr. E. Cole; Committee, Messrs. S. Morgan and F. Satterthwaite. The auditor's report showed a balance on the right side. A hearty vote of thanks to the retiring officers brought the meeting to a close. Our President, Mr. Hardwick, addressed the Mile-End Literary and Debating Society on January 16th on the subject, "Is Socialism Practicable." I have arranged to give an address at a meeting of the Gosport and District Friendly Societies Council, on February 14th, on "The Taxation of Land Values as affecting Friendly Societies." —J. H. M'GUIGAN.

South Africa. Mr. Arthur W. Madsen writes:—"You may be interested to know that at last a few of us have gathered together with a view to forming a League here. It is too early to say anything about our usefulness, but if there is a satisfactory development I will certainly keep you informed." We are always glad to hear that the taxation of land values is finding friends and workers, and there is no place where the principle would work greater good than in South Africa.

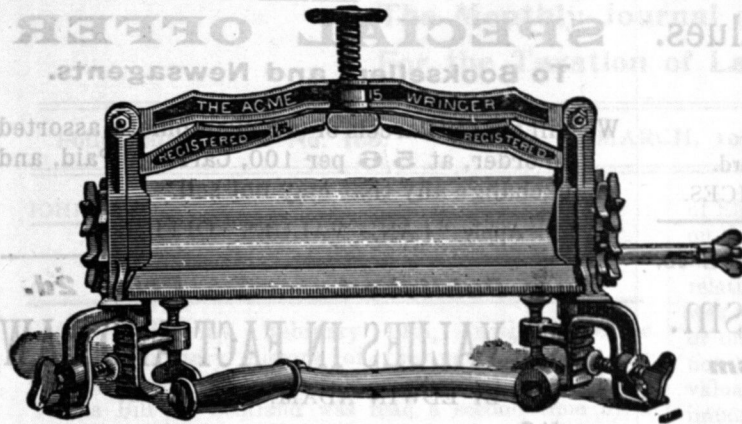
The meeting addressed by the Solicitor-General, under the auspices of the local Liberals, the Young Scots Society, and the Scottish League for the Taxation of Land Values, at Kilmarnock, was of the most brilliant description, and will long be remembered by those who were privileged to be there. The hall was lavishly decorated, which lent quite a gala aspect to one of the most successful meetings Mr. Ure has addressed in the course of his long and arduous campaign. The platform was specially decorated with floral wreaths, and the walls of the vast hall were hung with festoons of evergreens and roses. Interspersed were numerous banners and flags, while thousands of flags and bannerettes were hung in streamers from the roof, which, waving among scores of electric lights, gave the hall a gay and festive appearance. These, combined with a large and enthusiastic audience, and one of the ablest expositions of the principle of taxing land values Mr. Ure has delivered, gives the Kilmarnock meeting a prestige which will be hard to eclipse.

We have pleasure in acknowledging **Echuea, Australia.** from Australia, through Mr. John S. Higgs, for campaign fund, £1. The donor of this does not wish himself personally known, but, in view of the work which lies before us, we shall have the greatest pleasure in acknowledging such substantial and necessary help to the cause here.

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LAND VALUES.

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Fourteenth Year—No. 166.

MARCH, 1908.

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JOHN PAUL, *Editor.*

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On Wednesday, February 19th, another advance in Parliamentary history of the movement for the Taxation of Land Values was recorded. The Land Values Bill for Scotland was read a second time by a majority of 264 votes in a House of 462. On February 26th the Report stage was passed, and the third reading carried by a majority of 257. It would be well for the movement if the electors in England and Wales brought pressure to bear on their representatives to secure a similarly triumphant vote on the Valuation Bill for these countries which is promised later in the Session.

822 SQUARE FEET FOR £24,000; SALE OF A CHEAPSIDE FREEHOLD.—“Striking evidence of the value of City properties was afforded this afternoon at Tokenhouse Yard, when the freehold of No. 72 Cheapside was sold at auction by Messrs. Jones, Lang & Co. Although the building has a frontage of but 21ft. to that thoroughfare, with a total ground area of only 822 square feet, it realised no less than £24,000, after an opening bid of £15,000. Its rental value is £1000 a-year.” — “Westminster Gazette” (17/2/08).

QUEEN'S PARK (EAST RENFREWSHIRE) LIBERAL ASSOCIATION AND LAND VALUES.—At a meeting of the Executive Committee, held, 20th February, in the Rooms, 46 Battlefield Road, the following resolution was passed and copies sent to the Prime Minister, Secretary for Scotland, Lord-Advocate, Solicitor-General, and Mr. Laidlaw, the member for the Division:—“That this Executive of the Queen's Park Liberal Association (East Renfrewshire Division) records its strong approval of the decision of the Government to press through the House of Commons, and present at an early date to the House of Lords, the Scottish Land Bills of last year; and with particular regard to the Land Values Bill, this Executive declares that the urgent need of it, and of the legislation to follow, has just been demonstrated within this parish by the purchase of a piece of ground by the School Board for £3270, as a site for a new school, the price being equivalent to 920 years' purchase of the annual rating on which the superior was being taxed.”

GOOD NEWS FOR THE LOCAL LANDLORDS AND MUNICIPAL TRUSTEES.—For the sixth time a contribution equal to a halfpenny in the £ has been made to the general rate from the profits of the Hampstead Borough Council's electric lighting undertaking. The municipalities work, the landlords benefit, the landless occupiers pay. And so it must continue until we have the Rating of Land Values.

THE ASSESSOR OF ELGIN BURGHS (SCOTLAND) ON SEPARATE VALUATION.—Mr. Walter Emm, Assessor for the counties of Elgin, Banff, and Nairn, and for the burghs

of Elgin, Forres, and Cullen, read a paper in Elgin recently on the taxation of land values. For the most part it was taken up with an examination of the new proposal in its relation to the present system of rating. The examination was remarkably clear and instructive from the technical or official point of view, and indicates that Mr. Emm is not one of those Assessors who think that a separate valuation of land and improvements will be difficult or impossible. He generally refrained from expressing an opinion as to the effect of the proposal, but when he did say anything it was favourable. “Many men,” he said, “could not afford, for the sake of future recompense, to hold their land year after year without getting any return for it, and consequently would proceed to sell. This is precisely one of the objects of the proposal to rate land on capital value rather than on rental, namely, to cheapen land and force it into the market for building.”

Tom L. Johnson, Mayor of Cleveland, writes:—“I want to thank you for the report of the United Committee for the Taxation of Land Values. It is most encouraging, and shows the result of your untiring energies in keeping persistently at the good work. You now have the disturbing factor in human affairs—the land question—so prominently before the public mind, the ‘conspiracy of silence policy’ will not help the opposition, and the more they object, the lower in public esteem will they sink the cause of privilege.”

AMERICA LEADS!—In our last issue, quoting from a prospectus of Horrex's Hotel, Ltd., we drew attention to the fact that for the opportunity to earn as hotel-keepers the average sum of £1849 per annum, the proprietors were paying the Duke of Norfolk the sum of £3660 per annum. From New York it is reported, according to “The Public,” that the privilege of blacking boots in one new building has been leased for twelve years at 10,000 dols. (£2000) a-year!

WHAT IT MEANS!—What does this mean? It simply means that in these two portions of the Earth's surface the concentration of population is such that the exclusive privilege of running an hotel in the one place is worth nearly £4000 a-year; and the exclusive privilege of running a boot-blackening establishment in the other is worth nearly £2000 a-year, **over and above the cost of doing the work!** In the one case the whole of the sum is ground rent or land value; in the other nearly all of it is ground rent or land value, since the structural accommodation granted was of the slightest. Yet we are assured, on the highest authority, that in the taxation of land values there are no great untapped sources of public revenue! And some folks believe it. We shall see.

THE CAUSE OF ALL THE TROUBLE.—Commenting on the present crisis in the United States, “The Public” (11/1/08) asks:—

“How long shall we go on permitting that monopoly of our planet which furnishes the basis for the speculation which, cycle by cycle, gives us a period of unwhole-

some investment, followed by one of deadly depression? How long shall we fasten our minds upon the surface symptoms of these periods with microscopic attention, while ignoring altogether their evident, and only slightly hidden cause?"

STRIKES AGAINST HIGH RENTS.—Commenting on the recent strikes in New York against exorbitant rents, "The Public" (11/1/08) says:—

"The strikes against high rents are likely to be more useful in calling attention to a great abuse of common rights than in any other way. The slight reductions obtained will count for little and not last long. But there is a way of striking against high rents that could be made permanently effective, and which would, moreover, not only reduce rents but increase employment. Let the rent strikers use their votes to alter the tax laws so as to tax building sites heavily and exempt buildings altogether. It would be easier than strikes, fairer than striking, and infinitely more effective. If building sites were taxed heavily, whether used or vacant, vacant and poorly improved sites would be ever so much cheaper than now; and the only way to use them profitably would be to build good buildings upon them. If, then, sites were cheaper and buildings were exempt from taxes, the incentive to build would be greatly increased. That would stimulate building, which would enhance demand for labour in every employment that is tributary to the building trades. Meanwhile, cheaper sites, because of the anti-scarcity tax, and cheaper buildings, because of the anti-scarcity exemption, would make lower rents without striking. The reason that rents are high in cities is because building lots are scarce. These high rents are ground rents and not house rents. What are called house rents are higher or lower as building sites are high or low, which shows that the difference is not house rent but ground rent. And why should these ground rents be squeezed out of hard-working tenants to go into the private pockets of parasitical interests?"

THE AMERICAN SINGLE TAX LEAGUE.—The National Single Tax Conference, held in New York City on 18th and 19th November, 1907, has resulted in the formation of the League, which has established its headquarters at 27 Union Square, W., N.Y. City. The officers of the League hope that Single Taxers visiting New York will make it a custom to register their arrival with the Secretary, so that personal communication may be established ultimately with Single Taxers all over the United States. Stationery and conveniences will be supplied to visitors.

MR. ROOSEVELT'S SPECIAL MESSAGE.—So, too, may be regarded Mr. Roosevelt's special message to Congress of January 31st, the reading of which in the House of Representatives was cheered by the Democrats and received in sullen silence by the Republicans. In truth, however, it is the spirit of the vigorous peroration of the message rather than its special recommendations that is specially to be noted. The following extracts seem specially timely and noteworthy:—

"The keynote of all the attacks upon the effort to secure honesty in business and in politics is well expressed in brazen protests against any effort for the moral regeneration of the business world, on the ground that it is unnatural, unwarranted, and injurious, and that business panic is the necessary penalty for such effort to secure business honesty. The morality of such a plea is precisely as great as if made on behalf of the men caught in a gambling establishment when that gambling establishment is raided by the police. . . . The business which is hurt by the movement

for honesty is the kind of business which, in the long run, it pays the country to have hurt."

"We are trying to secure equality of opportunity for all. . . . I do not for a moment believe that the actions of this Administration have brought on business distress. So far as this is due to local and not world-wide causes, and to the actions of any particular individuals, it is due to the speculative folly and flagrant dishonesty of a few men of great wealth, who seek to shield themselves from the effects of their own wrong-doing by ascribing its results to the actions of those who have sought to put a stop to the wrong-doing. But if it were true that to cut out rottenness from the body politic meant a momentary check to an unhealthy seeming prosperity, I should not for one moment hesitate to put the knife to the corruption."

MR. J. M. HENDERSON, M.P., "HECKLED."—Mr. J. M. Henderson, M.P. for West Aberdeenshire, has been severely cross-examined by his constituents for his attitude on the taxation of land values, and he has not, judging from the local press reports, come out of it with much credit to himself. At Huntly, the following interesting dialogue took place ("Aberdeen Free Press") :—

Mr. Archibald—You tell us almost everywhere you go, and very strongly in the House, that you have been very much against the taxation of land values. Is that so?

Mr. Henderson—No, I have not been against the taxation of land values. I was never opposed to that.

Mr. Archibald—You say you are against Mr. Sutherland's bill. You remember Mr. Sutherland brought in a bill for that purpose. You were against it.

Mr. Henderson—I beg your pardon; I voted for it—(laughter and applause).

Mr. Archibald—Tell me this. You were against the Government measure to bring in what might be termed a political machine to get at the root of the matter. How is it you are against that?

Mr. Henderson—Do you want me to go into that question from A to Z?

Mr. Archibald—Certainly.

Mr. Henderson—Well, it would take two hours. I am against the Land Values Bill, because I don't think it is the right way to go about the matter.

Mr. James Brander—It is a Government measure too?—Yes.

Mr. Brander—And you were against it too?—Yes.

Mr. Archibald—You told me before that you would heartily support the Glasgow Bill or any bill to tax land values.

Mr. Henderson—I told you I supported Mr. Sutherland's Bill.

Mr. Archibald—That was a bill to tax land values.

Mr. Henderson—I tell you I supported that.

Mr. Archibald—How is it you can turn round about?

Mr. Henderson—That is a totally different bill. Have you read the bills?

Mr. Archibald—Yes. I understand there was a bill to get information on the subject—nothing more nor less.

Mr. Henderson—Yes, but it was going the wrong way about it.

Mr. Archibald—Well, you seem to be a strange man. I can't understand you—(laughter and applause).

When Mr. Henderson says he "has not been against the taxation of land values," we wonder how he can reconcile this statement with his attitude at the Select Committee. All through the inquiry he simply put the Tory Members of the Committee in the shade in his laboured attempts to be-little the question; and at the divisions of the Committee it is on record that he voted forty-nine times with the Opposition. The vigilance of the "hecklers" is a testimony to the public spirit of our supporters in West Aberdeenshire.

* * *

The Assouan Dam cost £3,250,000 to build, and has already raised the selling value of the lands it irrigates by £24,300,000.—W. T. Stead in "Review of Reviews," January, 1908.

* * *

At the February monthly meeting of the Metropolitan Radical Federation, held at the Hammersmith Club, on the 15th ult., the following resolution was unanimously carried, and ordered to be sent to the Prime Minister, to the President of the Local Government Board, and to the Attorney-General:—"That this Federation, in accordance with its proclaimed policy on the taxation of land values, notes with pleasure the re-introduction by the Government of the Scottish Land Valuation Bill, and urges them to bring in at the earliest possible date a similar Bill for the Valuation of Land in England and Wales, and to follow up these Bills by the Taxation of Land Values in both countries, and in rural as well as in urban districts."

* * *

HE BEING DEAD YET SPEAKETH!—Gerard Winstanley, the Henry George of the Commonwealth period, has been dead over three hundred years. But his message, that "True Commonwealth Freedom lies in the free enjoyment of the Earth," is commencing to be appreciated by those to whose emancipation he unstintedly devoted his life. On Tuesday, February 11th, the Manchester unemployed visited St. George's Hill, Weybridge, to place a small altar on the scene of his heroic endeavours. Those who would know all about Winstanley and his doings should read "The Digger Movement in the Days of the Commonwealth" (by L. H. Berens), which will be sent post free from these offices at the publisher's price, 7s. 6d. nett. Every public library should possess this record of a great Englishman.

A correspondent writes to the English League:—"I read 'The Story of my Dictatorship.' It should become the gospel of every workman. I am an Italian law student, one year in England. I think it would be good for the Socialists of my country to read this book: something practical and logical would influence such a turbulent folk. Has it ever been translated into Italian? If not, could I be charged with the translation?" Needless to add that the desired permission has been granted, and we are looking forward to seeing our old friend, "The Dictator," in yet another dress. It has already appeared in German, Danish, Spanish, and Japanese garb.

AN ECONOMIC DISEASE.—The fortified fortunes of the rich are not due to the genius of the rich, but to the economic ignorance of the poor, a condition which newspapers in general do very little to correct. The trouble is not individual, it is social; it is not the man, but the law, that piles up wealth in gigantic heaps. Back of the law is government, and government is sustained by taxation, and the power to tax is the power to destroy. It is simply a question of changing the incidence of taxation, so that those who get the vast benefits of government shall sustain its vast burdens, and those who get small benefits at the hands of

government (there are many such) shall not be taxed for the support of government out of all proportion to the benefits they receive. The only cure for Socialism, then, is a square deal all around, and the basis of a square deal is equal opportunity; and the basis of all opportunity is land, and land speculation is the basis of all industrial unrest, for as the price of land rises the price of men falls; and if by speculation the price is raised abnormally high, rent will soon soar, and labour will have to organise trade unions to resist the downward tendency of wages. This will leave a "Labour Question," this in turn a "Social Question," and this is the parent of Socialism, Anarchy, and all the rest of the isms.

Political Socialism is a cry of economic distress; it is the unscientific protest of the dissatisfied; it cannot be smothered, it must be cured; it is an economic disease.—H. H. Hardinge, in "The Single Tax Review" (January, 1908).

A Member of the English League, writing from a small agricultural town in the West Midlands, says:—"Please find postal order for 3/- for my subscription. It is all I can send, as I am at a sweating farm, and my 'screw' this week only reaches 13/-. It's true I am 67. I shall stick to 'Land Values' as long as I can. Wishing you every success in your most important work."

* * *

A correspondent writes:—"In the debate on the second reading of the Land Values (Scotland) Bill, Mr. Bonar Law is reported as saying that 'the Hampstead (London) Tube ought to be credited with the increment of value at Hampstead, where so much building was going on now, and not the community there.' Perhaps Mr. Bonar Law will be good enough to explain to your readers in what way the Hampstead Tube could effect an increment of value in Hampstead if the community did not furnish it with passengers."

Speaking at the Lincoln Diocesan Conference, the Rev. T. Hill, M.A., Vicar of North Somercotes, pointed out that "Till ground values are taken for the community by taxation, private landownership will be the residuary legatee of all public improvements;" and "all efforts to abolish sweating and strengthen the unskilled workman will only substitute for the pressure of the employer the pressure still more impersonal and inevitable of the ground-rent collector."

"The Westminster Gazette," 20th February, in noticing the debate in the House of Commons on the Land Values (Scotland) Bill, remarked:—"The case was the subject of keen argument yesterday between the Lord Advocate and the Scottish Solicitor-General on the one side, and Mr. Cox and Mr. Bonar Law on the other. As a fact, many of the points raised will be found dealt with in an article on the subject we publish to-day from Mr. Crompton Llewelyn Davies." This article by Mr. Davies, in reply to Mr. Justice Neville, will be found in our April number.

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OFFERS RECEIVED.

LAND VALUES (SCOTLAND) BILL.

Reintroduced in the Commons, Wednesday, 19th February, 1908.

Second Reading Passed without a Division.

From "The Times" and "Glasgow Herald" of 20th February.

The LORD ADVOCATE (Mr. T. Shaw), in moving the second reading of this Bill, explained that it was identical with the Bill of last year, except that he had altered the date of the year of the valuation roll. It passed that House on second reading by a majority of 218, and its details were thoroughly threshed out in Grand Committee for four days, during which the closure was never once applied. He admitted that the Bill only occupied a day and an all-night sitting in its passage through the House itself, but during that all-night sitting the closure was only once moved, and concessions were made which were embodied in the Bill which he now reintroduced. Lord Balfour of Burleigh had stated that it was possible, feasible, and even desirable to have a separate valuation of sites and structures in urban districts, and he added that it could be done without any great cost. Thus they had the feasibility of the proposal in principle declared on the highest authority, if the Bill were confined, as it was confined, to valuation alone. The Royal Commission which inquired into this subject declared that valuation would do something towards lightening the burden with respect to building, and thus towards solving the housing problem. It added that the effect of the present system must be to discourage building, and "to make houses fewer, worse, and dearer." That was a very grave statement. He was perfectly aware of the prejudices and prepossessions aroused whenever they came within a thousand miles of touching the land question. Even when they sought merely to get at the truth with reference to the land their proposals were blocked. (Cheers). Now it was a poor argument for their opponents to say that they would not have this Bill because it would elicit the truth, and that the disclosure thus made would be made the foundation of certain other Parliamentary changes. With regard to the range of the Bill, it applied to the whole of Scotland. The leader of the Opposition moved an amendment last year for the purpose of excluding counties from its purview.

Counties cannot be excluded.

If they excluded counties from the provisions of the Bill they would destroy a large part of the value of the returns annually made in the shape of national statistics for national purposes. There were gross cases of high values which did not appear in the annual value in the rate-book, not only in suburban areas, but also outside urban areas, where land was being held up. Whenever a town desired to extend its boundaries the county at once came into the field as an antagonist, and the opposition of the county would be strengthened if there was such a difference between the rate of the county and of the town as there would be if they excluded the counties. In the case of village communities also there were people anxious and willing to feu the land, but land could not be got on anything like the terms at which it appeared in the rate-book at present. Moreover, in Scotland a very large number of police burghs would be excluded if they excluded the counties, because all the police burghs came within the county valuation areas, and they had no machinery for separately working out the Bill. An instance had come to his knowledge from the burgh of Largs, where the

Provost had four acres of land. The ground was required for town purposes. There were two of those acres outside the burgh. Now it was said that they should exclude the counties from the bill. In this case there were two acres in the burgh. Were they of the same value as those outside? He had made inquiries, and he found that the whole was one field, and of the same value throughout. So that proposal was to be presumed still to continue for valuation purposes, the artificial line cut through that man's land, and to have the capital value on one-half put into the annual statistics of Scotland and the other half to be kept out. Such a thing was not feasible. (Ministerial cheers.) He wished to say a few words on the effect of the proposal to exclude the county. He thought it was a mistake, particularly in the landed interest, to object to this proposal, because the person who would be hit would not be the bona fide agriculturist. This Bill, if it ever went in the direction of rating, would exclude from rating all improvements upon land. Therefore the improving landlord, the agricultural landlord, and the improving tenant would benefit. To the extent to which the capital value of the land was rated it would give pro tanto relief to all the other taxpayers in the county. The man who would be hit would be the land speculator, who kept land in the neighbourhood of towns and in villages; and to the extent to which he was hit the entire body of bona fide taxpayers would be relieved. (Hear, hear).

Concrete Illustrations.

Revelations which had come to the Government had convinced him that it was necessary to have information on an annual and national scale. The Scottish Board of Agriculture, reporting the other day on another Bill, stated that in ordinary cases the value of agricultural land was 25 years' purchase. But the Government had obtained information as to how false that estimate was when land was to be transferred compulsorily. The Government paid 85 years' purchase in the Rosyth case. (Hear, hear). The Edinburgh Water Trust paid 136 years' purchase for a piece of land. The War Office bought a piece of land at 240 years' purchase; the Clyde Trust had to pay 435 years' purchase; Old Kilpatrick had to pay, for a piece of land to make an addition to a school, 600 years' purchase (laughter); and in the parish of Cathcart, for one and a half acres of land, the purchase price was 917 years' purchase! They might be perfectly sound transactions as between buyer and seller; but if they were the nation was entitled to know what was the value of its property on capital basis. In Queensland the statute of 1902 had swept away the last shred of consideration as regarded improvements as a factor in the valuation of rateable property for local government purposes. When they wished to take action with regard to any reform it was well to know the actual capital value upon which they were going to proceed.

The Alternative Policy.

If the Bill were rejected the resources of the State would not be exhausted. (Cheers and Opposition laughter). If the Lords rejected a procedure in which caution

was pre-eminent, they might find themselves face to face with a procedure which at once attacked the problem. The preliminaries of valuation might not be treated separately, but the whole matter combined in one scheme. On the whole, he viewed the situation rather hopefully—not on account of the language used by the noble lord who moved the rejection of the Bill, language in regard to which he thought the less said the better. (Cheers). Substantially, what was in this Bill was involved in the Bill discussed in 1902, when it was rejected by 71 votes; in 1903, when it was rejected by only 13; in 1904, when it was passed by 67 votes; in 1905, when it was passed by 90 votes; and in 1906, when it was passed by 258 votes; and last year, when it was passed by 218 votes.

Every scheme of housing or public improvement was hampered because they had not begun at the beginning—with the valuation of land. The enormous initial cost of land resulted in the erection of houses which could not be profitably let at rents within the means of those whom it was desired to house. In towns, therefore, the Bill should facilitate better housing and social reform, and in the counties would not affect to his detriment the bona fide agriculturist. If it brought about the doom of the speculator, he would certainly disappear to the advantage of wider interests, affecting the well-being of the community as a whole. (Cheers).

Mr. HAROLD COX (Preston), who rose to move the rejection of the Bill, expressed regret that the Government had not allowed more time for the discussion of the second reading. They were to relieve houses of local rating and put it on the land. What would be the result? In the suburbs of a town land was relatively cheap, but large houses inhabited by the well-to-do were built there. These people would merely be charged on their gardens and the value of the site, and the deficiency would be made up by putting an increased burden on the people who were struggling to make a living in the centre of the town, where land was expensive. The proposal was to transfer local burdens from the shoulders of the idle on to the shoulders of the industrious. (Opposition cheers). While the Chancellor of the Exchequer was relieving earned incomes so that those who enjoyed income they did not earn should pay a higher rate of taxation, here, as regards local rating, they were relieving the people of unearned income and putting an additional burden on those daily engaged in the struggle of earning a living. (Opposition cheers). How was this going to work out as regards London? In order to get the same revenue they must enormously increase the amount of tax on everybody in the centre, but in London a great many working people lived in the centre, and therefore they would have to pay more than before. (Opposition cheers). As regards the country, there had been a good many complaints that the wealthy residents paid too little to rates and the farmers paid too much, but the principle of this Bill was to relieve the wealthy resident of all he now paid except upon his garden—his house would be entirely exempt—and they would have to put a heavier burden on the farmer and the allotment-holder. (Opposition cheers). That was the fighting policy which the present Ministry recommended. That was the cry which they invited their party to go to the country upon. Down with the House of Lords, which prevents us from relieving the wealthy people of taxation in order to put it on the shoulders of the farmers. (Laughter and Opposition cheers). The Solicitor-General for Scotland had been carrying the fiery cross over the channel—did he tell the Irish farmers that they were going to pay an extra tax in order to relieve the landlords from paying on their houses or in order to relieve the new hotels which were springing up all round? (Laughter). Was that a good fighting policy? (Hear, hear). Normally

the value of the site was about one-fifth, or a quarter, or one-third of the value of the total subject, namely, fabric and site together; therefore to get the same revenue the rate must be three times what it was before. If they were 6s. 8d. now, they would be raised to 20s. The general effect would be to relieve some people of local taxation and increase the local taxation of others; and his further argument was that, generally speaking, they would relieve the rich and well-to-do suburban resident and increase the taxation on the people who were struggling to earn their living in the centre. (Cheers). The Lord Advocate referred to the case of Queensland. Had he read the whole of that report? (The Lord Advocate was understood to assent). He thought not. It was quite true the report mentioned in one part that in Queensland the system in question had prevented speculation in land. In a new country land was very cheap, and therefore the amount of interest any one lost by buying land and holding it for a rise was very small. But the case was totally different when they came to an old country like England or Scotland, where land was very dear, and where, therefore, there was a strong motive to realise as soon as possible. (Hear, hear). They could not in this matter argue from a new country to an old one. In England or Scotland, in order to get back to the unimproved value of the land, they had to strip the land of all the improvements made during centuries of civilization; but in a new colony they had the land bare and naked before their eyes. (Cheers). The only case for the Bill was the alleged holding up of land for a rise in value. It was assumed always that a man refused to sell his land and held it up for an exorbitant price. That was not so. A man owning a piece of land asked the valuer what he should get for it. He might not be able to get the price, and no purchaser might appear for 20 years. He cited a case in Scotland where there was a belt of 600 acres of land. Each piece of land was as good as another for the purpose of town expansion, but the town expanded only at the rate of ten acres a year. His friend owned 200 acres of this land, and he sold one acre for £1000. But it was a mere chance whether he would get that value for the remainder. Was the House to argue that the whole of his friend's 200 acres were worth £200,000?

The LORD ADVOCATE said that the owner could only get the market value of the land, that was to say, not the value of a single acre, but the value of the whole plot in the market of the day. He was afraid that his hon. friend had not read the Bill.

Mr. HAROLD COX.—Does the right hon. gentleman mean that the valuer in valuing the land is to take into account the whole of the area, or only the area that belongs to a particular individual?

The LORD ADVOCATE.—He is to take into account every item at present on the roll. If that item shall not yield a certain sum in excess of the market value, the market value alone must be taken for each item, and each item has to be reckoned with reference to the surroundings.

Mr. HAROLD COX.—The valuers in Scotland will have a somewhat difficult task. (Laughter and cheers).

The LORD ADVOCATE.—It is an every day experience in Scotland. (Opposition cries of "No, no.")

Mr. HAROLD COX apologized for not having a Scotch mind. (Laughter). It seemed to him, as an Englishman, that if he found a plot of land selling for £1000 he would be inclined to value the rest at the same price; but no one knew whether there was a market or not. (Laughter and cheers). The assumption of the authors of the Bill, however, was that there was always a market. (Cheers). They always assumed that the public was yearning to buy, and that the wicked landowner was refusing to sell.

The whole genesis of the idea of this Bill was Henry George. It was an idea which was popular 20 years ago. He remembered how, when Henry George's book appeared in this country, he and many other rather advanced Radicals welcomed it as a new gospel. He remembered a meeting in the East-end of London where the late Arnold Toynbee, who gave his life to the working out of these social problems, tried to demonstrate to them the futility of the new gospel really to touch the social sores they wished to see removed, but then they were too impatient and shouted him down. But Toynbee was right. It did not touch the real social sores. It might in a new country prevent particular evils, but in an old country it was altogether out of place, because in an old country like this it was not access to the land we wanted, but access to capital. It was useless here to give people access to land unless capital was given also to work the land. He appealed to Liberals to be very cautious how they voted for a measure of this character. He was not, he believed, generally regarded as an out-and-out party man (laughter), but he believed most firmly in the duty which rested on them to strengthen the Liberal party to the utmost of their power, because he was convinced that the Liberal party was the only political force that could save this country from the disaster of protection. Therefore he appealed to his friends not to vote for a measure which would introduce a system which, as soon as it was understood, would be universally condemned by the common sense and the common honesty of the people of this country. (Hear, hear).

Mr. SOARES (Devon, Barnstaple) seconded the amendment. He thought the Government were flying a kite with this Bill with a view, if it was successful, to the introduction of an English Valuation Bill on the same lines. That, in his humble opinion, would be a catastrophe, and it was because he wanted to prevent it he was making this stand. He was in favour of taxing unearned increment, but unearned increment did not exist only in regard to land. If one man invested his capital in a farm and another invested a similar amount of money in Lancashire and Yorkshire railway stock, and after a few years both sold and made similar profits, on what possible ground of ethics were they to tax the one on his profit and not tax the other? (Opposition cheers). The main objection to this Bill was that, unlike all previous Bills, it was not confined to urban districts, but would apply also to the rural parts of Scotland. If rates were to be imposed on the site, apart from any buildings or improvements on it, every shooting lodge in Scotland would be exempt from rates. Having regard to the Lord Advocate's recent statement that 3,000,000 acres of land in Scotland were devoted to shooting, that was a very important matter. This Bill was only the prelude to another measure, and the House had a right to demand the production of the real Bill. It was because he wanted fuller information that he seconded the amendment. (Opposition cheers).

Mr. SUTHERLAND (Elgin Burghs) warmly supported the Bill. He commented on the fact that two English members had submitted the amendment to the House, evidently on the supposition that Scotch people were not sufficiently cognisant of their own interests. Mr. Cox seemed to be under the impression that they had been living in Mars for a considerable time, and did not know the conditions in their own country. Every man who derived some benefit from the land ought to contribute his fair share to local taxation. That was the underlying principle of the bill he wanted. The hon. member went on to refer to the case of a north of Scotland town, with a famous golf course. It had only 4000 thousand inhabitants, but the Town Council wanted to make it a health resort. Many thousands were spent on the improvement

of the town. With what result? In six months, before all the improvements were completed, the superior came forward and said he would grant no more sites unless at double the previous value. He was appealed to by the Town Council, but in vain. The superior wrote to the Town Clerk and said that he was thankful that there was a House of Lords, and that it would pull the teeth of the Radical Government. (Hear, hear). It was time that some plan should be made whereby a proprietor should be asked to pay his just and due share of taxation. He did not say that by this Bill they should get the millennium, but it would help them on in the way to solve the problems of housing and unemployment. It was eminently desired by the people of Scotland. (Ministerial cheers).

Mr. BONAR LAW (Camberwell, Dulwich) said—The Lord Advocate tried to make the House believe that the object was merely to obtain information as to the direction in which the system of rating should be altered. But if that were the case, the Government might have got their information from two or three representative areas in Scotland, instead of laying on the whole community the immense burden of a valuation—the cost of which, in Glasgow alone, had been estimated at £500,000 at least. Was it the object of the Government to carry out the recommendations of the Select Committee of 1906? The majority of that Committee endorsed fully the views of the Solicitor-General for Scotland, who, though a somewhat belated convert, was now the most prominent advocate of the views of Henry George. (Cheers). If that was the object of the Government, it was a perfectly plain and intelligible one, but they ought to have the honesty to say so, and the Lord Advocate ought not to try to get reluctant followers of his own to take this big fence by telling them that this first step was only a means of obtaining more statistical information about Scotland. (Cheers).

They got from the Solicitor-General for Scotland last year a clear statement of what the objects of the Bill were. He stated that the first object was to make owners of vacant land pay their share of local taxation, and that a second object was to make owners of land which was built upon, but which was not utilised to the fullest extent, pay their proper share of local taxation. There was a good deal to be said in favour of both those objects. If it could be shown that there was a considerable amount of land held up for the sake of getting a rise later on to the detriment of the community, the Government had a right to step in and put an end to that state of things. But even admitting that that evil did exist—and he did not believe that there was any serious evil of the kind—it could be remedied far short of altering the whole system of rating in Scotland and of making that rating apply to the whole area of Scotland, both rural and urban, whereas the problem was, obviously, solely an urban problem. (Hear, hear). The problem was a comparatively small one, and, if that was what the Government were aiming at, what they ought to have done was to have shown that the evil did exist, and, if evidence was given that it did exist, he believed the majority of the House would be perfectly ready to take whatever steps were necessary to put an end to it.

In Glasgow the street with the highest site value was probably Buchanan Street, which was the best street for shops. Next to that street was Queen Street, where the site value was smaller, and in that street there had been erected immense blocks of buildings for the accommodation of merchants, each building containing the offices of perhaps 40 or 50 firms, every one of which firms made probably a larger income than the shopkeeper. At present they paid less than they ought to do, but they did pay something from the fact that those buildings were erected

upon the land. Adopt the system of the Government and you at once made the expenditure of those people almost nothing, and threw it upon the shopkeeper, who could not escape. (Cheers).

The delusion at the bottom of this whole idea was what was called the unearned increment. He did not much believe in the unearned increment. The assumption seemed to be that the increase of population added to the value of land. That was not only not true, but it could be proved to demonstration not to be true. Take Glasgow. There were large parts of that city where the site value was enormously less than it was 25 years ago. It was not the community in Glasgow which added to the value of the property in Glasgow. What added to the value of the property was the community outside which bought the goods which Glasgow people produced. Glasgow, as a matter of fact, or any big city, really did far more to add to the land values of the countries which supplied it—with food, for instance—than it did to add to the value of Glasgow itself, and if they wanted to get at the land value they ought to make a claim upon Russia or America. (Laughter). The Hampstead tube ought to be credited with the increment of value at Hampstead, where so much building was going on now, and not the community there; and so in the same way the increased land value of Belfast was largely due to the enterprise of Messrs. Harland & Wolff, and not to the efforts of the people of that town. But assume for the sake of argument that the increased value of land was due to the presence of the community. Was not that true of every other commodity as well? Was not everything due to the presence of the community? That was the view of hon. gentlemen below the gangway certainly. He understood that, but he did not understand the view of hon. gentlemen opposite, who thought that because they and their friends did not own any land, therefore they could apply Socialism to land without any danger to themselves. (Cheers).

That was a kind of Socialism he did not understand. Gentlemen below the gangway were not going to stop at commodities; they were going to deal with individuals. Did not the man who owned property owe his position to the presence of the community? If they put the best lawyer out on a moor, what was his value? (Laughter). If they were going to give him only prairie value for his property, why should they not also give him prairie value for his individuality? Gentlemen below the gangway meant to apply that principle in one case just as they intended to apply it in the other. It was a scandal that the Government had limited the debate on this Bill to so short a time. The political economy of this Bill was not the political economy of the study or of the University; it was the political economy of the mad-house. (Cheers).

Mr. J. M. HENDERSON (Aberdeenshire, W.) said in the past there had been very large unearned increments in land, and no one doubted that there would be similar increments in the future. The only question was how to obtain for the State a fair share of that unearned increment. It was a difficult problem. The whole of the land of the United Kingdom would not be sufficient to meet the rates now collected, even if they took 20s. in the pound. Therefore the proposal of a single tax was absurd. Eighty per cent. of the unearned increments in the past had gone into the pockets of men who ought to have been taxed but were not. He did not propose to oppose the Bill. (Hear, hear). A valuation would do two good things. It would explode many of the fallacies and nebulous theories which were preached by the League for the Taxation of Land Values, and it would force the public to give their thoughts to this subject, and so bring them down from the clouds to solid facts. (Hear, hear).

Mr. YOUNGER said that since this Bill was last before the House the bottom had been knocked out of it, and the more recent speeches of the Solicitor-General for Scotland evinced a very chastened spirit. The Lord Advocate continued to sing the refrain of "Only a column, nothing more" (laughter), though he neglected to say how important was the matter it was proposed to put into that column. The effect of the whole proposal was that, however well and however easily it might work in a place like Edinburgh, it was totally inappropriate and impracticable in the small country towns. Why did the right hon. gentleman say nothing about the rural rating part of the scheme? If it were possible to get at the actual value of land free from any improvements, the result would be in many counties of Scotland farmers would pay no rates at all, for there would be no basis for them. But were those farmers to have all the advantages of the county, expenditure for nothing because they did not possess land having value as such? The proposal was ludicrous. If you are to measure the advantages that will accrue to any ratepayer from the rates, surely the size of his house and the number of people in it offered a better measure of the proportion he ought to pay than site value? The Government had tickled the electors with all sorts of prophecies; they had held out promises of a settlement of the housing question, of the unemployed problem, of an end to tariff reform proposals, there was scarcely anything their plan would not assist, and the electors of Scotland in their ignorance on the subject were apt to believe all this. It was an attractive form of taxation, and it gave the unfair politician the opportunity of making a case he knew in his heart was not fair. But it attracted the elector until it was suggested he was going to pay for it, and then he unhesitatingly condemned it. For his own part he would be glad to see the question out of the way with a view to a general election.

The SOLICITOR-GENERAL for SCOTLAND (Mr. Ure) emphatically denied that in any of his speeches in Scotland he had hinted that the Government supported the view that feu duty owners should be included in the ranks of the ratepayers.

The New Standard of Rating.

It was obvious that the new standard of rating must be set up before they came to consider the application of the standard; and that was the view of the Select Committee and the Government. The justification for rating upon the value of the land, apart from the buildings and improvements was that land derived its value from the activity and enterprise and expenditure of the community. The value of the land was a standard, a measure, which rose and fell in sensitive response to the prosperity and to the expenditure of the community. Structure and site were essentially different both in origin and in character. Structure was perishable, requiring renewal and repair. Site was permanent, and was usually increasing rather than diminishing in value. Accordingly a rating standard which combined these two elements, so different and in so many respects so opposite in character, was *prima facie* an unwise and unfair standard. A direct and an indirect advantage was gained by adopting this new standard of rating. The first was a more equitable distribution of the burden of the rates. Some persons who at present offered no contribution to the rates would be invited to join the ranks of the ratepayers—the owners of unoccupied land suitable for building but not actually built upon. Owners and occupiers of land at present contributing to the rates should be asked to offer an additional contribution; they were owners and occupiers of land on which stood either inadequate and unsuitable

buildings or buildings which had fallen into dilapidation and decay. The site was valuable, the owner had misused it, and they would be invited to make an additional contribution to the rate owing to the advantage their land had derived from the expenditure and energy of their neighbours around them. Other occupiers and owners of land upon which buildings either eminently suitable for the site at present existing or on which buildings superior to the site were erected would be asked for a diminished contribution to the rates on account of the increased contribution of the second class and the additional contribution of the first class. That would be the direct result of adopting the land as the standard by which to fix the amount of the citizens' contributions to the rates.

The Indirect Result.

The indirect result would be that industrial enterprise would be relieved of its burdens. Building would be encouraged, not discouraged, as the hon. member supposed. They would cheapen building land by bringing more into the market, and they would relieve the building industry of the hampering restrictions under which it at present lay. If that indirect result followed, as the Government thought it would, they would have done something to relieve the occupier from overcrowding in our great centres. They would have more houses, better houses, and cheaper houses. A great step would be taken towards the solution of the housing problem. (Cheers.)

The Principle in Operation.

The objections to the Bill fell into two parts. The first part related to the Bill now before the House; the second to a Bill not now before the House. He did not dispute the relevancy of discussion of the second part; for if they challenged the principle of rating successfully, then one of the main reasons—perhaps the main reason—for this Bill would disappear. (Opposition cheers). The first part, however, related exclusively to this Bill, and there were three objections urged. The first was that they could not make the valuation. His answer to that was not a simple assertion that they could. It was that it had been done. For 20 years, in seven of the rural counties of Scotland, the rent and the consequent rating had been fixed upon values of the land alone, apart from the buildings. The custom was for the tenant to erect the buildings and make the improvements. No rent was charged on these buildings and improvements, and consequently the valuation—that was to say, the rent and the consequent rating—were on the value of the land alone. (An hon. member.—Crofting counties). With regard to urban districts, his answer was that for upwards of half a century it had been the regular practice in Scotland to make the valuation of land and buildings separately. Under this Bill the valuers would certainly require to imagine the buildings cleared away from the site—not a very large draft on the imagination—and then to say what price a willing buyer would give to a willing seller for the site without the buildings. But that was already frequently done by valuers in Scotland under certain Acts of Parliament.

Valuation a Matter of Opinion.

The second objection was that if this were done the result would be capricious, arbitrary, and conjectural. If that meant that the valuation would be a matter of opinion, he assented, and replied that every valuation was a matter of opinion and reasonable expectation. It was not to the purpose to say that if they found the actual rental they ought to accept it as the basis of valuation. Yes, if it were an honest rental, and if there were no other consideration than the rent in the lease. But, then,

in the vast majority of cases in Scotland such property was not let at all; it was in the occupation of the owner, and yet every year, at present, the value was put on the valuation roll as the opinion or conjecture of the valuer. The third objection was that the expense and the trouble would be excessive and unreasonable. That, again, was entirely a matter of opinion and guess. The most eminent and experienced valuers who were examined on this point declared that it was easy of accomplishment, easier, indeed, than valuation under the existing system. At any rate, if a thing were worth doing, the trouble and expense of it ought not to stand in the way.

Confiscation.

That brought him to the objections to the new system of rating. It was said it would mean confiscation and dishonesty. Surely it would only mean that, if the rate-collector every year actually carried off a portion of the thing which was rated. But it was not things that were rated but persons. Accordingly, when they spoke of rating a thing they only meant that they used the thing as a standard or measure by which they fixed the amount that the owner of it should contribute to the rate. If to rate the value of the land would be to confiscate the land, then to rate the value of the land and the buildings would be to confiscate the land and the buildings, and that being so, they had been confiscating land and buildings for years without any one complaining. ("Hear, hear," and laughter). It was exactly the same fallacy under which those laboured who said or thought they had discovered here some hitherto unsuspected source of wealth, from which, if they put a conduit pipe into it—to use the picturesque figure of the leader of the Opposition in his recent speech in Scotland—a fertilizing blow would issue forth over the whole urban and rural area of the country. (Laughter). No such source of rating existed. There was no source from which rates could be derived except their own pockets or the pockets of their neighbours. (Laughter, and Opposition cries of "Especially your neighbours.") The second objection, urged by the hon. member for Preston, was that the effect of this new system of rating would be to place an unduly heavy burden on poor people living near the centre of large populous places, and consequently to lighten the rates of wealthy men occupying mansion-houses in the vicinity. As he listened to the hon. member advancing this argument, he thought he was denouncing the present system. (Cheers). The exact effect of the present system was that the small shopkeeper was heavily rated in proportion to the man who lived in a mansion, whereas the new system, by

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bringing more land into the market, and thereby pulling down values near the centre, would remove this grievance. (Cheers).

The Source of Land Values.

The last objection was that the value of land in a particular community did not always or necessarily depend on the expenditure, energy, and enterprise of that community. According to the hon. member for Dulwich, the energy, enterprise, and expenditure of the countries with which that community traded must also be taken into account. If that theory were well founded there were streets in Glasgow which derived their value from "Greenland's icy mountains and India's coral strands." (Laughter and cheers). The fallacy was that they took the essential for the accidental and the accidental for the essential.

It being now a quarter to 8 o'clock, the hour appointed for the closure of the debate, the Speaker, rising, interrupted the hon. and learned member, amid laughter.

The House divided on the amendment, when the numbers were:—

For,	99
Against,	363

Majority against, 264

Upon the motion being put, a second division was challenged, but was not persisted in, and the Bill was read a second time.

In the division there were five Liberals in the minority: Bertram, Julius. | Everett, R. L. | Tennant, Sir E. Cox, Harold. | Soares, E. J. |

None of these are Scotch members.

[The Division List will be published in our April issue].

THE LORD ADVOCATE ON THE URGENCY OF UNIVERSAL VALUATION.

At the annual meeting of the League of Young Liberals, at the National Liberal Club, London, Feb. 7 (Mr. Franklin Thomasson, M.P., in the chair), the Lord Advocate delivered one of his brilliant addresses on the Land and Rating Questions. In the course of the speech, which occupied fully one hour, Mr. Shaw said:—"They heard a great deal of social reform, and with regard to this the Unionist programme was by way of tariff and the Liberal programme was by way of the land. The figures regarding overcrowding and emigration in Scotland demanded the attention of every thinker on the problem of the land. As to the Land Values Bill, Scotland was determined on the subject. The Liberal party was deeply committed to this land question, and they were determined to have one column on the register for the value of the land apart from improvement.

He gave instances in which as much as 600 years' purchase had had to be paid for land, and said "they were determined to get these statistics as to the value of unimproved land on a wide, universal, and national scale." (Cheers.)

At the Conference held earlier in the day, the following resolution was carried unanimously on the motion of Mr. Jos. C. Wedgwood, M.P. :—

"That this Conference emphatically condemns the action of the House of Lords in rejecting the Scottish Land Values Bill, and urges the Prime Minister to promote that measure and a similar Bill for England to serve as a basis for the taxation of land values, and for measures relating to land reform."

Mr. Llewelyn Williams, M.P., who proposed a resolution on the House of Lords, strongly supported the Land Values legislation of the Government.

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LAND VALUES.

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"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 GOVERNMENT AND THEIR LAND VALUES LEGISLATION.

"I am sure of this that the party which first masters that question (the taxation of land values), which first makes it its own, which can show that it is really capable of dealing with it and is really prepared to deal with it, and is not going to let itself be hampered by vested interests for exercising its intelligence upon it freely—that party will have a great and solid ground upon which to appeal to the country."—The Right Hon. Sir Edward Grey, M.P., December, 1899.

Two years ago, in March, 1906, the Municipal Bill for the Taxation of Land Values, applying to Scotland, introduced by Mr. Sutherland, was carried at its Second Reading stage in the House of Commons by a majority of 258 in a House of 380 members. Last month the Second Reading of the Government's Land Values (Scotland) Bill was carried without a division in a House of 462 members. During these two years the question has been well maintained in Parliament by the proceedings of the Select Committee and the subsequent discussion of the Bill in the House of Commons, and in the House of Lords, where it was summarily rejected at the close of last Session as a measure which had behind it the

"confiscatory followers of Henry George." During the recess the Bill has been thoroughly discussed by the Scottish members of Parliament before their constituents, and by the Solicitor General for Scotland at mass meetings promoted for the express purpose, both in England and Scotland; and even in Ireland its claims for popular support and approval were put to the test with gratifying results.

All this encouraging and continued success of the Government's Land Values legislation both in the House of Commons and in the country go to prove the truth of Sir Edward Grey's prophetic words quoted above. Rumour has it that the Lords will not reject the Bill when it comes before them again, but that they will restrict it to urban areas. This was indicated in "The Times" of 9th February, in a leading article which stated that "urban people have invented this system and it is conceivable that in towns it might work, because the land and the buildings are easily separable. But in the case of agricultural lands the improvements are not on the land, but in it, and are not separable in the same way. Hence the Lords might conceivably accept the general principle while insisting on equitable variations in the mode of applying it." For "The Times" to admit the taxation of land values might work in towns is a remarkable climb down on the part of the chief paper of the Opposition; but we trust the Government will stand firm, as we are sure the Scottish Liberal members will, for the national valuation. As the "Westminster Gazette," 13th February, said, "The Scottish Valuation Bill embraces a principle which will shortly be applied to England as well, and success will depend on convincing the Peers that the Liberal Party means to fight that matter through."

The issue is quite clear between the Free Trade Party and the Protectionists. As the Lord-Advocate stated last month, it is "social reform either by the way of tariff or by way of the land. The Liberal Party was deeply committed to this land question. They were determined to have one column on the register for the value of the land apart from improvements, and to get this information on a wide universal and national scale."

In taking up this attitude the Lord Advocate and the Government have every encouragement in the papers they have issued on the working of the Taxation of Land Values Act of New Zealand and Queensland. "The system," says the Queensland Paper issued last month, "has worked in operation with fewer difficulties than its most sanguine supporters could have anticipated;" while the Valuer-General of New Zealand makes it quite clear that so far as rural land is concerned the separate valuation by Government Officials has given complete satisfaction. The difficulties in valuing the rural land of New Zealand have been encountered and overcome, and some of them certainly look more formidable than any likely to be encountered in Great Britain.

There is enough evidence to show the need for including rural land in this separate valuation. Already the demand for land for small holdings in England has put up the price

on the would-be small holders. The separate valuation of such land will make it impossible for the owners to have one value for the Assessor, and another, higher value, for the small holder. It has already been realised by supporters of the Small Holders Act that it would have worked ten times sweeter had valuation of land preceded it. Moreover, it would be folly to ignore the land on the outskirts of towns, ever ripening in value, and forming a monopoly barrier to housing and employment; and in the very heart of the country districts there are county market towns and villages victimised by the same vicious system of land tenure.

Two years ago the Chancellor of the Exchequer asked the Municipalities and Local Rating Authorities to allow the Government a little time for the further consideration of this problem, in order to arrive at a more satisfactory and permanent result, rather than to introduce a comparatively small and piecemeal instalment. Mr. Asquith's advice was wisely taken at the time, and we look to him now, and to the Government, to redeem this pledge.

WILLIAM LLOYD GARRISON ON HENRY GEORGE.—Speaking at a meeting of the Massachusetts Single Tax League in Boston on January 27th, Wm. Lloyd Garrison expressed our debt to Henry George in the following eloquent words:—"We owe it to Henry George that no despairing message of star-eyed science can make us believe that man-made misery is the inflexible decree of the Universal Arbiter, obedience to whose laws permits health, happiness, peace on earth, and goodwill to men. It is our privilege and joy to work in that faith, and to trust in principles that have yet to be disproved."

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HERE AND THERE.

It is enough to make one laugh to find Viscount Ridley naively declaring in the House of Lords, on Jan. 29, that he "could not help expressing some surprise that there was no mention in the King's Speech of that great and growing problem of unemployment." It was this same Lord Ridley, a shining light among the "Tariff Reformers," who told us some time ago that the Peers among them "own" practically one-third of the British Isles. It may interest Lord Ridley to know that while the words "unemployed problem" were not mentioned in the King's Speech, the solution of that problem is there in the shape of proposals looking towards the rating and taxation of land values. By such measures the land held idle by Lord Ridley and his fellows as pleasure grounds for the rich will be turned into a treasure house for the nation, as "C.B." puts it, and there will then be plenty of employment for all willing and able to work.

A DANIEL COME TO JUDGMENT.—But perhaps the words of the Rt. Hon. Joseph Chamberlain will carry more weight with Lord Ridley. In that case he may be interested to learn that on November 9th, 1885, that rt. hon. gentleman declared:—"The soil of the country is in a few hands, and that is the real, the true, and permanent cause of depression, which we all regret.—[And depression, of course, spells unemployment.]—The remedy is equally simple. It is not to return to a Protective Tariff, but is to be found in a radical reform of the Land Laws of the country." And the "radical reform of the Land Laws" that Mr. Chamberlain was then advocating was—the taxation of land values.

A DECADENT ON DECADENCE.—"Decadence" was the subject of the Henry Sedgwick memorial lecture delivered by Mr. Balfour at Newnham College, Cambridge, on January 25th. And the rt. hon. gentleman seemed unable to find any lessons in history as to the cause and the cure for decadence. "Rome fell," he said, "and great was the fall of it. But why it fell, by what secret mines its defences were breached, and what made its garrison so faint-hearted and ineffectual—that was not so clear. What grounds were there for supposing that we could escape the fate to which other races had had to submit? If civilizations wore out and races became effete, why should we expect to progress indefinitely? Why, for us alone, was the doom of man to be reversed? To those questions he had no very satisfactory answers to give."

Surely Mr. Balfour cannot have forgotten Pliny's epitaph for Imperial Rome, "Latifundia perdidere Italiam, immo et provincias," which may be freely translated, "Great estates ruined Italy, at heart and in the provinces." It may cheer Mr. Balfour, however, to know that the British Empire is not going to decay, either at heart or in the Colonies. Though he may have (un-)philosophic doubts about the matter, the people have none; and they are beginning to see in the taxation and rating of land values the true specific for the malady of land monopoly which has proved so fatal to the empires of the past.

SMALL HOLDINGS AND CHARACTER.—Speaking at the National Liberal Club, on January 27th, Lord Crew said, "Perhaps the worst criticism of the Small Holdings Act was that it depended too much for its success upon the individual character and qualities of one man—the landlord." The tax on land values would provide the land no matter what the character or qualities of the

landlord; and that is why this measure should have preceded the Small Holdings Act. Lord Crewe seems to see this clearly, as he frankly told the Scottish Liberal Association, at Rothesay, last October, that "he regarded the Land Values (Scotland) Bill as a more important measure than the Small Holdings Bill." The Small Holdings Act has to look for the landlord with character and qualities; the taxation of land values would make the landlord look for the small holders, and he (the landlord) would find them quicker than they can find the landlord.

THE LAND HUNGER.—Speaking on the same occasion, at the National Liberal Club meeting, Lord Carrington stated that within three weeks of the Act coming into operation 41,000 acres had been applied for in eight counties alone, besides 12,000 acres of Crown Lands. His lordship said, "Surely these examples justified the Act and made them reasonably hope that it would bear great fruit." Yes; it will bear great fruit—big plums for the landlords. If the demand continues at such a rate, Mr. Winfrey's 25% increase in land values will be left, as they say in America, "way out of sight."

"HOW CAN SMALL HOLDINGS PAY?"—"Experience has shown," says H. S. N. in the "Daily News" (24/1/08), "that the existence of small holdings in any number tends to drive up land values to an abnormal figure. Land let in farms at 25s. an acre is let in holdings of from 5 to 20 acres at from £3 10s. to £4. This is, in the strict sense of the term, the market value of the land, a new value created in the main by an excessive demand, and presumably it would be so regarded by the Government valuer appointed under the new Act. Then how can small holdings pay? ask the difficulty-mongers."

Presumably the land would be rated on its market value, and small holdings will pay when this policy is put into operation. There seems no reason in letting land at 25s. an acre for farms and for small holdings at £3 10s. to £4. If there is reason to suppose that £3 10s. or £4 is the market value of the land, then it should be rated now at that figure and not at 25s. Why should there be one price and one rate for the farmer and another higher price and higher rate for the small holder for the same land? The taxation of all land upon its market value will put the farmer and the small holder on a footing of equality regarding land, while the remission of rates on improvements will encourage both.

A GARDEN CITY OBJECT LESSON.—"The rates at Letchworth Garden City, which has now a population of over 5,000, are probably the lowest in the country, the recent half-yearly rate being 1s. in the £. The reason of this low rate is not because of any absence of public facilities at Letchworth, but because The First Garden City, Ltd., who are the ground landlords, have provided out of the ground rent a great many of those public services for which rates are usually charged. It is an example of what will happen when the public reap the unearned increment."—"Daily News," 24/1/08.

WHY BUY?—Referring to cattle-driving in Ireland, the "Daily News," of 22nd January, says:—"At length the period of acute danger is past, and next week the King's Speech will doubtless include a promise to deal with the problem of grazing land by legislation. The great ranches, which feed cattle indeed, but keep the eager cultivator from the soil, must be broken up, and no weapon short of compulsory purchase will avail to achieve this end."

Hasn't the dishonest and foolish policy of "land purchase" done enough mischief in Ireland yet?

PROTECTION BENEFITS THE FARMER WHO FARMS THE FARMER.—"I tell you," said the Rt. Hon. Joseph Chamberlain, on November 12th, 1885, "that any proposal to put a tax on corn is a proposal to put rent into the pockets of the landlords." Of this fact Germany offers a striking example.

"Germany," says the "Daily News," January 23rd, 1908, "is ruled by a little clique of landed gentry gathered round the throne, and undoubtedly they have profited by Protection. The labourer who tills their fields and cultivates their rye has not profited. He must buy for his own eating the rye which he grows for others, and he buys it 62 per cent. dearer than it was ten years ago. But the price of the land which he tills for the gentry has doubled and trebled. They have grown rich by the mere alteration of a figure in the tariff. One great landlord, whose case was discussed in the Reichstag, has increased his income by £15,000. Others are speculating in land and reaping a harvest which recalls the prices in the City of London. One estate in West Prussia has trebled in selling price since 1901, another has risen in selling price from £60,000 to £90,000 in three years, and a third in the same time from £12,500 to £26,650. In these figures lies the inner meaning of the tariff. It benefits the few; it impoverishes the many."

"CARE FOR HORSES, NOT FOR MEN."—"The Huddersfield Examiner," of January 18th, publishes the following case under the above heading:—

"Before the Bury county magistrates on Thursday, John Kenny of, Church Street, Haslingden, was charged with being asleep in charge of two horses and a lorry in Edenfield.

"The Defendant informed the magistrates that he had been working from eight o'clock on Monday morning until 9-10 on Wednesday night without going to bed, and had been twice to Manchester in that time.

"The Magistrates' Clerk: It's a pity your employer is not here in your place.

"The Chairman (Mr. Mills): Were you using the same pair of horses all the time?

"The Defendant: No.

"Mr. Mills: Your employer looks after the horses, but not the man. It is a great shame that any employer should allow a servant to work so many hours, and the Bench are sorry they cannot deal with the employer.

"The defendant was fined 20s. and costs."

We can understand its being necessary for an employer to look after his horses, but why should it be necessary for him to look after his men? As a Huddersfield correspondent remarks:—"If the magistrates had asked and correctly answered that question, they would have dismissed the case with a caution and the remark that if land monopoly were taxed 20s. in the £, no man would work such long hours; and no man would need an employer to look after him as he would be quite able to look after himself."

A. W.

JUST PUBLISHED.

THE PRIME MINISTER
AND
LORD BALFOUR OF BURLEIGH
ON
LAND VALUES.
PUBLISHED PRICE 3d.

RATING ON UNIMPROVED LAND VALUES IN QUEENSLAND.

White Paper, Cd. 3890, presented to Parliament in January last, contains some very useful and interesting information with reference to the rating of unimproved land values in the colony of Queensland. As the Under Secretary of the Treasury Department, Mr. T. W. Connah, explains in one of his despatches, there is no Tax upon Unimproved Land Values imposed by the Government of the State, but :—The State is divided into Local Government areas. These areas are governed by elective Local Authorities who are charged with the construction and control of all roads, bridges, ferries, wharves, jetties, and other necessary public works. The Local Authorities have power to levy for these purposes general rates not exceeding threepence in the £ on the unimproved land value of the properties in the area; also special rates for such purposes as water supply or tramway construction, &c.

The writer continues :—The effect of this land value taxation has been to depreciate the value of land held for investment or speculative purposes and to stimulate the utilization of vacant land when practicable so as to obtain some return for the rates paid. The exemption of improvements from taxation has a tendency to encourage building operations.

As regards the effect on rents, it is obvious that the rentals from improved properties can be lower with taxation on land only than they would have to be to give the same percentage of return if the improvements were also taxed.

The most valuable information on the experience of Queensland, however, is admirably summarised in a special report of Mr. Leslie Gordon Corrie, F.L.S., London, President Queensland Institute of Architects, and ex-Mayor of Brisbane. After a rapid but comprehensive survey of the different Rating Acts since the establishment of Queensland as a separate Colony, which betray a growing sentiment in favour of relieving all improvements from taxation, Mr. Corrie thus summarises the history of the now celebrated Rating Acts of 1890 and 1902 :—

“ In 1890, the finances of Queensland caused grave concern. The Government of the day (MOREHEAD, Premier), in open acknowledgment of the good to the colony arising through local government expenditure suggested no interference with the endowment for local bodies, and was providing for an expenditure of £265,000 in this connection. To increase the consolidated revenue a tax upon property of all description was proposed, the unfavourable reception of which led, in great measure, to this Government's resignation. The Morehead Government was succeeded in the same year (1890) by the Coalition Government (Sir SAMUEL GRIFFITH, Premier, and Sir THOMAS McILWRAITH, Treasurer). A leading feature of its programme was the early submission to the Assembly of a Valuation and Rating Bill, described by the Premier as “ The complement of the proposals made to reduce the Endowments paid to Local Authorities.”

“ It is interesting to note that it was for no reason arising within local government itself, nor through any dissatisfaction on the part of the public with the obtaining order of things that a change was proposed, but simply to afford relief to the consolidated revenue of the colony.”

The Local Authorities' Act of 1902.

“ The Local Authorities Act of 1902 ” (PHILP, Premier), was a most comprehensive statute. With the exception of health—to deal with which a special Act had recently been brought in—it consolidated the whole of the laws relating to local government, repealing all old ones, including the special valuation and rating acts.

In this statute the total exclusion of improvements in any valuation was confirmed with little opposition from within and none from without the Legislature. All rateable property, no matter of what description or where situated, was to be valued “ at the fair average value of unimproved land of the same quality held in fee-simple in the same neighbourhood.”

In this 1902 statute was swept away the last shred of consideration as regards improvements as a factor in any valuation of rateable property for local government purposes. Thus, slowly, in successive steps, has an unimproved land tax been accepted by land-owners and the general public, as a basis upon which to carry on the general functions of local government.

The usual forebodings of disaster were not wanting. The Legislative Council, in 1890, had only concurred in the innovation under the strongest pressure. In that House the unimproved land value basis for rating had been termed “ experimental legislation,” and was considered as an attempt to thrust a new principle upon the people without proper consideration. For the latter charge there were substantial grounds. This so-called single tax upon unimproved land values, as the basis of raising revenue for the principal operations of local government in a colony holding the extensive and diversified areas and interests existing in Queensland, had as a fact, developed during the discussions on the 1890 Bill in the Assembly.

In the year 1898, the Premier of Victoria requested, through the Home Secretary, information as to Queensland's experience with unimproved land valuation. This being forwarded to the association as the body best qualified to answer, the executive approved its secretary writing, on behalf of local government, altogether favourably concerning the system.

The British Government seeking similar information last year, the request was referred by the Premier (Hon. WM. KIDSTON) to the association. Being then treasurer of the association, the writer suggested the matter should be discussed at the coming annual conference, and offered to open a debate upon the incidence of unimproved land valuation. The executive, however, considered the question to be so “ non-contentious,” the local governing bodies resting “ so satisfied with the principle,” it was undesirable to occupy the time of the conference in this connection.

It having fallen to the writer to be intimately connected with the management of the association, including the preparation of three annual presidential reports, and, in addition, having recently searched the whole of the association's transactions and correspondence from its inception to date, the statement can be made that no evidence is to be found to substantiate dissatisfaction being felt with the principle of valuation now in force, save in the isolated instance of the peculiarly circumstanced Crown lands on mineral fields, and the desire of some authorities to have the present minimum* of valuation raised, which exceptions can hardly be accepted as directed against the principle at large.

Some Effects of the Unimproved Land Tax.

The exclusion of taxation upon property other than land was apparently expected to lead to the promotion of improvements, while the application of the tax upon land only might reasonably have been expected to discourage land speculation. From the standpoint of Queensland city holdings it is believed that such expectations have been borne out. With urban and suburban property, up to 1890, local taxation was upon the annual improved rental value, and was of a somewhat negligible quantity, owing to the considerable amount of endowment received

from the Government. In 1891 came the change to the rating upon the unimproved land value system, the effects of which became more apparent as the Government endowment diminished, which it rapidly did. The case for comparison under the two systems would have been simpler had the colony continued to prosper and advance in something like the same ratio as during the eighties, or even had anything like normal times been maintained. As it happened, coincident with the application of the new system of taxation, property values of every kind went to pieces, and there has been no substantial rally since. . . . Personal acquaintance with the operations of leading financial and building institutions, and with private firms and individuals dealing largely in real estate, both improved and unimproved, enables the opinion to be expressed that the absence of any tax upon improvements considerably relieved the tension imposed upon the holders of improved properties during the depression, and also encouraged building operations being undertaken at an earlier period and to an extent that would not otherwise have happened.

More than once it fell to the writer, in the instance of property owned outside the colony, when the question of some projected buildings was under consideration, to point out the peculiarity of the Queensland system in exempting the improvements from taxation, this fact counting as an encouragement to the expenditure of money to render unimproved land revenue producing.

To raise certain revenue in any given area by taxing improvements as well as land, the incidence of the taxation is necessarily lighter on the land than it would be were the tax upon the land value only.

The tendency, therefore, under the new order of things was to depreciate the values of unimproved lands regarded as land only, accentuated in the neighbourhood of towns, on account of the negligible rental value of such land.

The new system of taxation, falling as it has, entirely upon the unimproved value of land, owners have felt the strain severely, especially during the bad times, and this incidence of the new system has tended in the direction of delaying recovery in the values of urban and suburban unimproved lands, and, it is believed, will always have a deterrent effect upon the holding of land for merely speculative purposes.

In the light of Queensland's experience, in the writer's opinion, after making due allowance for the disruption of 1893, and the general depression which has since continued through the prolonged droughts, &c., the new system can be accepted as distinctly against the maintenance of fictitious values in land.

The stimulation to improve land, owing to the appreciable rating of the same, is more clearly established whenever the outgo is very direct and visible, such as in the instance of highly-priced city lands.

When an owner has it brought annually home through his cheque book that he is paying out just as much in rates upon, say, a fifty-foot frontage of vacant land as he has to contribute upon a similarly sized piece, carrying, as it may do, his entire business establishment, or may be improved with buildings giving him fair rentals upon both land and improvements, it becomes a mere question of time until he either takes steps to render the unimproved land also rent-producing or decides to let someone else have the chance to do so.

That previous attention has been directed to this phase, the writer may quote from his mayoral report to the Brisbane City Council in 1902.

Referring to certain corporation* lands occurs the following:—

No private citizen could afford to hold such properties as belong to the Council, with their valuable

business locations and long street frontages, without turning them, as could easily be done, into distinctly revenue-producing assets.

The fact that the Council's city lands have lain during the last dozen years lacking any improvement is a significant example how the absence of taxation on land value prevents that interest being taken in their development which would almost certainly have followed had the lands been a recognisable charge upon the corporation.

To state this case more particularly:—These unimproved city lands, having in round figures an aggregate book value of some £160,000, would, if in private ownership be liable for, say, £1,350 a year in rates. Now, were such an annual obligation laid visibly upon the corporation, can it be doubted but that the Council would be stimulated to improve the land?

It was left to the youngest of the Australian colonies to evolve, or, at any rate, to practically apply, for general local taxation purposes a system which, however far it may go or fall short, was believed to embody to a considerable extent the promotion-of-improvements principle, a principle which, while it had been theorised upon by many, was never so convincingly stated as to persuade any people to its extensive adoption on any broad lines.

It is a system neither borrowed by their legislators nor accepted by the people of Queensland ready-made from others, but one educed, as the gradual development of legislation proves, more or less subconsciously from the germ of the idea, which in its integrity is an excellent belief—viz., that a premium should be held out, or, at worst, no discouragement offered, to the improvement of the unexploited lands of a new country.

It is a system that in its Queensland application is intended to provide for some reasonable advantage accruing to the land taxed, and which has worked in operation with fewer difficulties than its most sanguine supporters could have anticipated.

* * *

Whilst we would gratefully thank Mr. Corrie for his glowing testimony in favour of assessing land values, and land values only, for purposes of local rating, we think it necessary to mention that, to judge by his utterances on the general question of taxation, he is by no means what is known as a Single Taxer, which seems to us to make his testimony all the more valuable. Copies of Cd. 3890 will be sent from our London Offices on receipt of three penny stamps.

THE RIGHT TO THE USE OF THE LAND.—"Look, Jörn, if you open your mouth to the West wind, and gulp in as much as you want to live on, there's not a soul will say to you, 'Hey, be off there, that's my wind.' But if you set yourself down somewhere or other, and in the sweat of your brow begin turning over as much land as you need in order to fill the bellies of yourself and your children, then men will say, 'Be off from there, that's my land.' Both lungs and stomach, Jörn, have got from God the right to be filled. So when you've enough to eat, and clothes to put on, be content. And if anyone is clever and hardworking enough to accomplish more for himself, nobody should hinder him, say I."

"That's too hard a matter for me to think out," said Yörn.

"Too hard? You don't say so! Look, you. Isn't there land enough in the world, and isn't the Government a strong man? How much land is there badly ploughed here in Schleswick Holstein alone? Why, it would bring in twice as much if it were in the workmen's hands."—From "Jörn Uhl:" a novel by Gustav Frensen.

REPORTS.

A Liverpool correspondent writes:—"Is there any chance of Mr. Ure coming to Liverpool?" We have similar inquiries and suggestions for large public meetings with Mr. Ure, similar to those held at Belfast, Chesterfield, Birkenhead, etc., from various centres. But the reply we have to make is that unless the local people concerned can meet the necessary expense the United Committee at the moment are unable to do so. The United Committee have held one dozen large demonstrations, and are equipped and prepared to undertake another dozen or more, when funds are available.

Belfast.—Mr. A. W. Metcalfe, president of the Irish Society for the Taxation of Land Values, writes:—"I am still getting evidence daily of the good effect of our big meeting at Belfast on the 27th January." Mr. Metcalfe had an article on the "Church and Poverty," in the "Irish Methodist Weekly," and Miss Lindsay had an informing letter in the British Wesleyan organ. Miss Lindsay got a synopsis of the Queensland White Paper on Land Values, issued for the purpose by our Press Bureau, in a couple of local weekly papers.

Dalry (North Ayrshire).—The meeting to be addressed by Mr. Ure, on 28th February, will be held in the Public Hall, under the auspices of the United Committee of the North Ayrshire Central Liberal Association and Dalry Liberal Association. As we go to press the arrangements are well in hand. Large posters and hand-bills have been well distributed throughout the district. Ex-Bailie Burt, Glasgow, is announced as the second speaker.

Warrington.—The members of the branch held their monthly meeting on February 12th, when Mr. Clatworthy took as his adjourned subject, "Wages and Capital" (Book I of "Progress and Poverty.") After a keen discussion, all the points raised by Mr. Clatworthy were agreed to. The subject of Book II ("Population and the Malthusian Theory") was then brought forward by the secretary, Mr. T. Fox. No discussion followed, everyone being convinced that the arguments used by Henry George were indisputable, and that population does not tend to increase at a greater rate than its means of subsistence.

Manchester.—Members and friends of the Manchester Branch are specially asked to do all they can to ensure the success of the Public Meeting, which is to be addressed by Mr. R. L. Outhwaite, in the Memorial Hall, Manchester, on March 24th.

The branch has recently sent out a circular to all the Conservative, Liberal, and Socialist organisations in and around Manchester, offering to supply speakers. Communications should be addressed to the Hon. Secretary Mr. A. H. Weller, 94 Sandy Lane, Chorlton-cum-Hardy, Manchester.

The Chorlton-cum-Hardy Socialist Society has challenged one of the members of the branch executive to debate in the Public Hall on "Socialism v. the Single Tax." The arrangements are now in hand, and the branch will be represented by Mr. F. U. Laycock, LL.B. The committee of the branch has been enlarged and meets monthly.

At the last meeting it was resolved to send a letter of appreciation to Mr. Josiah C. Wedgwood, M.P., for the good work he is doing for the cause in the House

of Commons and elsewhere. He appears to have been the only member who suggested the true remedy for unemployment in the recent debate in the Commons.

Mr. E. Bates lectured at Queen's Park Congregational Young Men's Class on January 31st; Dr. M'Dougall at Queen's Park Museum on February 21st; and Mr. Weller at Whitefield Young Liberals' Association on February 25th. Dr. M'Dougall also held a debate with Mr. R. C. Hall (L.N.S.) at the Manchester League of Young Liberals on February 28th.

We heartily congratulate the branch on its useful and increasing activities.

Glasgow.—THE REFORMERS' BOOKSTALL (126 Bothwell Street, Glasgow).—As will be seen from our advertisement columns, The Reformers' Bookstall, which acts as Wholesale Agents for Scotland for all advanced literature, has now stocked a complete assortment of "Land Values" publications, including all our new edition of the Henry George pamphlets. We trust our readers will help to make this useful institution known in progressive circles.

Liverpool.—The Liverpool Booksellers Co., 70 Lord Street, Liverpool, now stock "Land Values" and the other books and pamphlets of our publication department. They display one of our special window cards announcing the paper and literature for sale, and the local members are looking for good results.

The Land Values Press Bureau (Broad Sanctuary Chambers, 20 Tothill Street, Westminster,) is making steady progress, and is now in touch with several dozen provincial papers, whose columns are open for the publication of articles and news of the movement. Correspondents who know of friendly papers should put the editors in communication with Mr. John Orr, manager of the Bureau. A report of the work done will be published in due course.

LUX IN TENEBRIS.

Oh, God! for the advent of light,
I am sick unto death!
I am worn with the garrulous fight,
With the wasting of breath!

Perchance I am only to blame,
Have I failed in my art?
If only my tongue were aflame
With the fire of my heart!

If only my tongue were aflame,
Could I scorch up the wrong?
The deeds that are lurking in shame,
The crimes of the strong!

Could I pinion the reign of the brute,
If my heart was afire?
Could eloquence ever transmute
The base to the higher?

Oh, God! for the advent of light,
I am sick unto death!
I am worn with the garrulous fight,
With the wasting of breath!

April, 1907.

HENRY ANCKETILL.

THE SOLICITOR-GENERAL FOR SCOTLAND AT BELFAST.

The Growth of the Land Values Movement.

No Parallel to this in our Political History.

In the course of his speech at Belfast, on the 27th January, Mr. Ure pointed out the remarkable growth of the land values movement. He said:—

As they all knew, some of them to their cost, he dare say—(laughter)—the last two Parliaments were overwhelmingly Tory. The Liberal Party suffered a heavy defeat in 1895, and they fared little better in 1900. He would not now speculate on the reasons for this overthrow. But certain it was that in both these Parliaments the normal Tory majority in the House of Commons was no less than 150. A Tory Government dominated the House of Commons. And even although on private members' Bills every man was free to vote as he pleased, a member of the Government usually got up and stated in the House the views which the Government held on the proposals contained in private members' Bills; and the Tories, who—he would say this to their credit—were usually a much better disciplined body than Liberals were, as a general rule supported the Government's views, in the division lobby, unless they entertained very strong convictions on the opposite side. Now that was the situation when in the year 1902 a Bill about land values came before the House of Commons. He did not go into details. It was sufficient for him to say that the Bill proposed to value land apart from the buildings upon it, and to rate upon the value of the land. Well, it was fully debated in that Tory House of Commons, and was handsomely defeated by a majority of 71. But the supporters of that Bill firmly believed in the soundness of its principle, and, nothing daunted, they determined once more to try a bout with their opponents. And so once more in the Session of 1903 the proposal was brought before the House of Commons. Meanwhile the subject had been discussed in the constituencies, and the House of Commons itself had been silently re-considering its position. Well, again it was beaten, but this time only by a majority of 13, in a House in which there was a normal Tory majority of at least 150. But the men who had made this cause their own were neither discouraged nor dismayed. Their determination only became firmer and their courage higher as the months slipped past. In the following Session, the Session of 1904, Mr. Trevelyan, the very able and respected member for the Elland Division, once more returned to the charge, and at length victory crowned his efforts. In a House of Commons still overwhelmingly Tory the second reading of the Bill was carried by the substantial majority of 67—not a single member of the Tory Government saying a word in its favour. So far had the growth of public opinion left behind these stick-in-the-mud mediocrities who then manned the Tory front bench. Next year a Bill on the same lines was once more introduced, and this time, still in an overwhelmingly Tory House of Commons, the second reading was carried by the handsome majority of 90. He knew of no parallel to this remarkable history of the rapid advance of public opinion in any part of their political history. (Hear, hear).

We were not an emotional or a sensational people. They—especially in Scotland—are singularly calm and cool and unemotional. They were on the whole a sober, cautious race, not given to rash plunges into unknown waters, and when they found in their country a history of growth and development such as he had just narrated at the back of any movement they might be perfectly

certain that it was in essence healthy and robust, founded not on fancy or on fallacy, but on sound reason and good sense, or they would never have this sure and steady conversion taking place in a Parliament which, he repeated, all through had never changed its political complexion. (Hear, hear). At length the flood came, the waters rose, and the Tory Party was drowned out, and a Parliament was returned such as had never before been seen in Westminster. And once again a Land Values Bill was introduced—this time by a Scotch member. But, mark how in one short year the movement had waxed in strength. This time the second reading of the Bill was carried by the enormous majority of 258 votes in a House of 380. There was a triumph! (Applause).

Dealing with the report of the Select Committee, over which he had the honour to preside, and, as chairman, was an active and ever-present member, he said that so far as regarded valuation its conclusion was the same as that reached by the famous minority report—that a valuation was possible, was desirable, and could be made at no unreasonable expense. But, proceeding with somewhat greater caution than the minority report, it recommended that no rating at all should be determined on until the valuation of land, apart from buildings, had been seen and considered. (Hear, hear). He stood by their report. (Loud cheers).

Mr. Richard M'Ghee moved the following resolution:—

“That this public demonstration of the citizens of Belfast heartily thanks Mr. Ure for his address, approves of the policy of separating the value of land from the value of the improvements, and calls upon the Government to promote this policy, together with a Bill for the taxation of land values, and that copies of this resolution be sent to the Prime Minister, the Chancellor of the Exchequer, the Chief Secretary for Ireland, and the members of Parliament for Belfast.”

Mr. M'Ghee said Mr. Ure had been speaking for one hour and forty-five minutes, and he thought they would all admit he had not spoken one minute too long. (Hear, hear). The subject was of very deep importance to them. (Hear, hear). Mr. Ure had gone to great labour to prove himself a Scotchman that night, but he (Mr. M'Ghee) “had his doots”—(laughter)—on the point, because his eloquence and the skill with which he handled the subject, and the freedom and richness with which he dealt with it, and the great intellectual powers he showed, branded him an Irishman. (Laughter and applause). Many men had done good work in connection with the matter during the last twenty years, but no man had done better work than Mr. Ure had accomplished. (Applause). Mr. Ure referred to the report of the Select Committee on the Taxation of Land Values, which he wrote and presented to the country. He referred to it in terms of modesty, but he (Mr. M'Ghee) said, in his opinion, it was the finest document on the question that had ever been published, and he would ask all the men and women in that meeting who wanted to understand the subject to apply to the publishers of the report, in Dublin, where they could get a copy for threepence, or at 16 Lower Garfield Street, between then and Friday next. (Applause). The report would assist them even still better than the magnificent speech of Mr. Ure that night to a full and complete understanding of the question. Scotland had led on the question during the past twenty years. She had led on many other questions as well, but he ventured to say that after Mr. Ure's address that evening she would have to look to her laurels if she intended to maintain them, because the men of Ulster, when they took up a question of that kind seriously—and they had taken it up seriously and earnestly—

(applause)—did not spare themselves in pushing it forward. (Hear, hear). The probability was that when Mr. Ure came to Belfast again to talk on the subject—and he would get a hearty welcome—(hear, hear)—he would find they were standing side by side and shoulder to shoulder with the Scotchmen on the subject. (Applause). He would do no more than recommend to them the resolution, and to ask them to pledge themselves to support the policy which Mr. Ure had so ably, so skilfully, and with such a power of intellect laid before them. (Applause).

Mr. S. Porter, B.L., in seconding the motion, said they would, he was sure, all agree with him that Mr. Ure had pointed out the way to a system of taxation which was based on an equitable principle, a system of taxation which would relieve the burdens on industries and commerce, a system which would relieve the burden which pressed so heavily on the present ratepayers. (Hear, hear). Therefore he would ask them, in the name of the Irish Society for the Taxation of Land Values, to give them their assistance and co-operation in carrying the movement to a successful issue. There was a Scottish Bill, and Irishmen were wanting an Irish Bill, and an Irish Bill they would have if they demanded it. (Applause).

The resolution was put to the meeting and carried with acclamation.

BELFAST.—Mr. URE'S MEETING.

As we foreshadowed in our February issue, the meeting with the Solicitor-General for Scotland, held under the auspices of the United Committee and the Irish Society for the Taxation of Land Values, in the Ulster Hall, on Monday evening, 27th January, was a great success, to the surprise of not a few Belfast politicians. As the papers reported, the hall was packed with 3000 persons, and every seat on the platform occupied. Mr. A. W. Metcalfe, president of the Irish Society, occupied the chair, and an admirable chairman he made, introducing Mr. Ure with brevity and in well-chosen words—"They were met that night to hear from one of Scotland's most distinguished speakers an address on what he (the Chairman) believed to be the great reform of modern times—a reform which closely concerned the happiness and prosperity of every man, woman, and child in this country; the object of the taxation of land values was to effect what their American cousins would call a square deal between man and man."

Mr. Ure's reception by the great audience was most pleasing, and throughout his address various points, as he made them in his usual excellent style, were punctuated with ringing cheers. It was quite a remarkable gathering, representing all classes in the community. An hour before the doors opened the audience began to assemble; at 7.30 the hall was well filled, and at 7.50 there was not a spare seat to be found, while a great many had to stand, and hundreds were turned away.

From the very first he gained the ear of his audience, and soon won their sympathy, and for one hour and three-quarters he held their interest as he waded through the ramifications of the present rating system, and set out in plain, straightforward terms the claims of his own proposals. As usual, he spoke without reference to a single note, and in a most charming manner. His reasoning was faultless, and at times enlivened with rich humour.

No doubt, several present would not agree with him, but no one could complain of not understanding him. Mr. Ure has a fine presence and a pleasing manner, which adds grace to his charming oratory, and he must have been more than compensated for his great effort by the enthusiasm he evoked for this new plan, as he named it,

to set up a just standard by which to measure the citizens' contribution to the rates.

This standard is the value of the land which, as he puts it, expands or contracts, just as the rates are wisely or unwisely expended. Just as industry expands, he declared, just as population increases and municipal services are well carried out, so does the value of the land mount and mount and mount through no effort on the part of the owner, but solely to circumstances arising out of the movement and the activity of the whole people.

This was Mr. Ure's case for the taxation of land values. He appealed to his audience to consider it well. He must have felt, in the response he elicited from his hearers, that the appeal would not be in vain, and that he could return to his Government with the assurance of no mean support from the people of Belfast for their land values policy.

COMING EVENTS.

English League for the Taxation of Land Values.

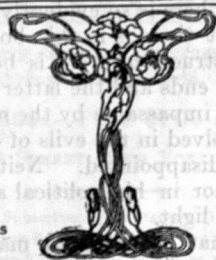
Lectures and Meetings for March.

- Mar. 3.—Sutton and District Liberal and Radical Association, Shaftesbury Hall, High Street. F. Verinder—"Land Values in Picture and Story" (with lantern slides).
- 6.—Lidget Green Liberal Club, Bradford. F. Skirrow.
- 8.—Walthamstow Lighthouse P.S.A. H. G. Chancellor.
- 9.—Harrow District Women's Liberal Association. Harrovia Lodge, Crown Street. F. Verinder—"The Government's Land Policy"—3.30.
- 9.—Hitchin Debating Society. W. R. Lester, M.A.
- 15.—Leicester I.L.P., Shoe Trade Hall, St. James Street. F. Verinder—"The First Great Reform."
- 15.—Newton Heath I.L.P., Manchester. D. Catterall.
- 16.—League of Young Liberals, Bedford. W. R. Lester, M.A.
- 17.—Ealing I.L.P., Science Room, Town Hall, Ealing. C. H. Chomley—"How to Raise Wages"—8.
- 18.—Bradford, West Ward Liberal Club. F. Skirrow.
- 24.—New Era Sociological Society, University Hall, Gordon Square, W.C. F. Verinder—"The Unemployed and the Land Question"—8.
- 24.—Manchester Branch Public Meeting at Memorial Hall, Manchester. R. L. Outhwaite.
- 25.—Unitarian Lecture Hall, Plumstead Common Road, Woolwich. L. H. Berens—"The Way Out."
- 29.—North Manchester I.L.P. Dr. P. M'Dougall.
- Apl. 3.—North Islington League of Young Liberals, 734 Holloway Road. H. G. Chancellor—"The Lords and the Land."

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SOCIALISM.

By J. RAMSAY MACDONALD, M.P.

(Social Problems Series, T. C. & E. C. Jack.)

[A Review.]

This book is an opportune addition to an interesting series. It is an exposition of Socialism by a prominent Socialist, who has set forth the doctrine of his school without narrowness or bitterness. There are few people, we imagine, who would disagree with his statement of those social problems which are so much with us at present. "The existence of poverty, unemployment, and slums" is the first cause to which he attributes the rise of the modern Socialist movement. His sketch of its growth is within unavoidable limits satisfactorily done. Indeed, his whole treatment of the subject on this side is good, and it is only when we look for some indication of the practical methods by which these vexing problems are to be solved that we confess disappointment. For this we suppose it is necessary to fall back on the political measures which Mr. MacDonald has assisted in passing or promoting—feeding school children, an unemployed bill, and old age pensions, schemes which will solve no problem, which on their face imply that their authors contemplate the continued "existence of poverty, unemployment, and slums." When Mr. MacDonald tells us that "even in new countries, like Australia and New Zealand, the curse of landlordism has already made itself felt, and the first thing which the national reformer had to do was to shatter its power," why did he not go further and say that our first practical step was to do likewise? More than once he comes to this point and turns away.

But this is not enough. Beyond the work of others the work of social reformers requires that they should be exact and thorough, that their analysis of the social conditions to be reformed should be carried to that point of clearness and finality where the first step in reconstruction presents itself as inevitable, as the only possible step which reason will sanction. What element in our social industrial system generates "poverty, unemployment, and slums?" Does Mr. MacDonald mean that landlordism in this country, or even in the Colonies, is the cause of these evils? If so, he has utterly failed to demonstrate in what manner it produces them. This is a fatal shortcoming, which reappears in that unilluminating statement about "shattering its power." If this has been done in the Colonies, how was it accomplished? He suggests vaguely the taxation of land values.

"Hitherto," he says, "social history has been the record of conditions under which the individual has been subordinated to social needs. The race and the community have been preserved, the individual has been sacrificed." We are astonished, we say, that a man who calls himself a Socialist should hold that opinion. "The individual has been subordinated to social needs. . . . The community has been preserved, the individual has been sacrificed!" With some qualification this is the expression of a great truth. But why anyone impregnated with that fatal desire to assume distinctive and divisive names speaks this truth and bears himself under the denomination Socialist instead of Individualist we cannot understand. "The bottom dog" here is so evidently the individual.

If we assume that there is in this book an attempt at analysis and reconstruction, there is between the points at which the former ends and the latter begins a wide and deep gulf hopelessly impassable by the members of society so distractingly involved in the evils of our social system. We are painfully disappointed. Neither in Mr. MacDonald's theories nor in his political actions do we find the faintest hope or light.

He has done what he could to make Parliament a charity organisation society, and he condemns this policy

with vehemence. "The idea," he exclaims, "that a lax administration of the Poor Law is Socialistic, that putting an unemployed man on a farm for six weeks at the public expense is Socialistic, that feeding School children is the beginning of the Socialistic State, is absurd. We can deal with our unemployed, our sweated workers, our derelicts, only by attacking the causes of unemployment, of sweating, of human deterioration." What does it all mean? J.O.

THE SOCIALISTS' PRACTICAL PROPOSALS.

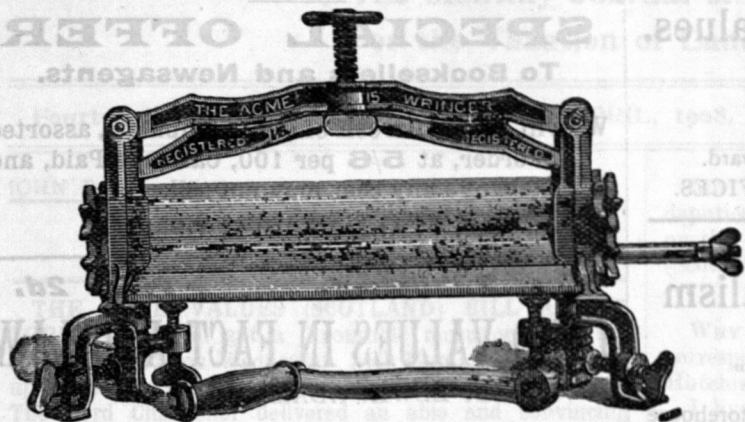
A public debate between Mr. Victor Grayson, M.P., Socialist, and Mr. Joynson-Hicks, took place in the Free Trade Hall, Manchester, on 14th February—the Dean of Manchester (Bishop Weldon) in the chair. On being pressed for his practical proposal, Mr. Grayson gave the following reply, as reported in the "Manchester Guardian":

"I have been asked by a number of voices in the audience to say how we Socialists propose to establish Socialism. I shall be glad to tell you how. We hear it talked of in the voice of a stage pirate, as if it were impossible to give you practical schemes. Why, we have the market glutted with them. Take the land. Mr. Joynson-Hicks asks, "Shall we compensate or confiscate?" I am not a revolutionary Socialist. I am opposed to the ownership of the land, of the means of production upon the land the people need access to before they can live—I am dead against the ownership or control of it by a small section of society. (Cheers.) I would nationalise the land by a method as easy as falling off a chair. You are now paying taxes. The landowners are now paying their taxes on the assessment of about the sixteenth century. We would ask them to reassess the value of the land. It has been known that a man had a piece of marshy land. He refused to touch or improve it. At last people have come to live there, have established a corporate body, have attacked that marshy land, and have made it profitable and habitable. The value of that man's land has been enormously enhanced, and he has plundered the public industry.

The value created by the industry of the people belongs to the people. We would say to the landlord, "You are going to be taxed on your own assessment. If you are going to raise the value to escape national purchase, we will take your new inflated value, and we will tax you upon it; if you go too low to escape taxation, we will buy you out at once and get a bargain." (Cheers.) Then they say you cannot make landlords honest by act of Parliament. We would get as near as possible to the precise value of the land. Will Mr. Joynson-Hicks defend the horrible plunder, debauchery, and theft by which the land has come into the hands of many of its present owners? (Loud cheers.) I don't need to tell you how we would nationalise the means of production; they are being nationalised every day of our lives. Capital tends to concentrate in fewer and fewer hands; the small trader is being ruthlessly eliminated. His place is being taken by the gigantic, mammoth business, the Trust. Try how you will, you cannot avoid the sweeping tendency towards the aggregation of capital in the hands of trusts. You might as well legislate against the tides as try to stop this natural trend of Collectivism.

We congratulate Mr. Grayson on his very practical and sensible adoption of the taxation of land values as the Socialist proposal to establish Socialism. If he can only persuade his fellow-workers on the Socialist platform to present the taxation of land values as he did at Manchester, it would gratify quite a number of supporters of the Socialist Labour party, and do something to help to promote the public sentiment making for this practical policy.

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LAND VALUES.

The Monthly Journal of the Movement
For the Taxation of Land Values.

Fourteenth Year—No. 167.

APRIL, 1908.

Price, 1d.; by Post, 1½d.

JOHN PAUL, *Editor.*

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THE LAND VALUES (SCOTLAND) BILL AT THE LORDS.—The Bill got a favourable reception from the House of Lords on Wednesday, 25th March, when it came up for Second Reading on the motion of Lord Herschell. The Lord Chancellor delivered an able and convincing speech in favour of the Bill. Lords St. Aldwyn and Balfour of Burleigh, while criticising details, made an appeal in support of the second Reading. The debate was adjourned to the following day. On Thursday, 26th, the Bill was read a second time.

* * *

THE PRIME MINISTER'S ILLNESS.—We join with sincerest sympathy the many expressions of regret at the Prime Minister's long and trying illness and earnestly trust he will soon be able to resume his position in the fight now waging for political and social reform.

* * *

LAND VALUES IN TOWN AND COUNTRY.—We have had discussions as to the busiest and the wealthiest and the most windy corners of London; now we are asked to decide as to the finest corner site in the City. Messrs. Fox and Bousfield, in the "Statist," place it at the south-west corner of Old Broad Street and Throgmorton Street. It is adjacent to the Stock Exchange, and in the immediate vicinity of the Bank, the Royal Exchange, and other great financial and business centres.

Just to the east of the Mansion House, in Lombard Street, is an area of nearly half an acre which—before the present buildings were erected on the site two years ago—was valued at a million sterling. The purchasers actually raised £600,000 on a mortgage. That works out at between £50 and 60 per square foot; and this is by no means the highest price that has been obtained for land in the City. The site at the corner of Threadneedle Street and Old Broad Street is reported to have been sold during recent times at £70 per square foot.

Two million pounds an acre is a good price for land; but it is not unprecedented in the City. Twelve years ago the freehold ground rent of a block in Cornhill was sold at a price which worked out at £2,452,023 per acre. Further westward, of course, values go down; and in 1901, in Cheapside, 500 ft. fetched £13,000, or £26 per square foot. In the same month some freehold land near Lincoln was sold at 1½d. per yard—with a cottage thrown in!—"Morning Leader" (28/2/08).

* * *

THE SACRED RIGHTS OF PROPERTY IN LAND.—According to "The Daily News":—

"On Wednesday, February 26th, the Czar received over three hundred Duma Deputies in audience. His Majesty said the peasants' question was the most important before them, but warned them that no Act interfering with private property would be confirmed."

Our little British Czars, having failed to warn our deputies of their intentions, the British House of Commons on the evening of the same day passed the Land Values (Scotland) Bill by a majority of 257 votes.

* * *

WHY RATES ARE HIGH IN RURAL DISTRICTS.—A correspondent in the "Daily News," 28/2/08 (E. A. Hutchinson, Mayland, Maldon, Essex), writes:—

I live in the agricultural parish of Mayland, Essex, in the Maldon rural district. . . . The parish is assessed on 1811 acres of land, very uniform in quality, which is bad (heavy clay). My land, 32 acres, is assessed at 5s. 6d. per acre, a ridiculously low estimate when no land can be hired in the parish under 12s. to £1 per acre.

The total assessment for the 1811 acres is £414 10s., being an average rateable value of 4s. 7d. per acre only. The rateable value of houses, buildings, and tithe is £927 5s. Our call for rates from the M.R.D.C. amounts to £95 15s. 4d. this half-year, and to provide this sum our rates are 4s. in the £, with a special water-user's rate of 1s. in the £.

If the land were assessed fairly (say 75 per cent. of its actual letting value, or 10s. per acre) a rate of 2s. in the £ (1s. 4d. on buildings and 8d. on land) would nearly meet the present half-yearly call, and would then be paid proportionally by those best able to bear the burden—the occupiers of large farms and parcels of land.

The incidence of these rates falling, as they do, with particular severity on the small holder (mostly on his house and buildings) is calculated to stifle the development of small holdings, and I think it is high time the assessments were revised, not in the direction of assessing all land equally low, but in bringing it up within reasonable distance of its actual letting value.

* * *

The Vicar of an East London Parish is issuing a circular appealing on behalf of the local charities for supplying clothes, coals, groceries, and medical relief to those who are cold, hungry, and in want. The appeal is illustrated with sketches of some of the articles (match boxes at 2½d. a gross, for instance), which are made by sweated labour in the parish. A midland firm to whom the appeal was sent, has addressed its reply to the English League for the Taxation of Land Values, in the following terms:—

We have received the enclosed, and feel it our duty to help to mitigate the state of things it discloses. Desiring to strike at the root, we send our donation to the League for the Taxation of Land Values, as we are convinced that Land Monopoly is solely responsible for the sweating misery among other evils.

* * *

A member of a Lancashire Town Council, in sending a subscription to the funds of the United Committee, writes:—

"I cannot think why they hang fire so long with the English Valuation Bill. One thing is certain, that the principle of the thing is overwhelmingly supported in the

large boroughs. It is impossible for the most confirmed Tory to mix for long in municipal affairs and remain impervious."

* * *

I WILL REPAY.—In "The Public," of February 22nd, Charlotte Perkins Gilman has a very striking poem, conveying an impressive truth and solemn warning. A slum-child demands of the wise men ruling the nation light, food, clothing, housing, education, fresh air, and pure water, so that it may live, grow, and serve his fellow-men. But the wise reply that these things are only to be had "if you can pay." After a futile remonstrance, the child agrees to pay, and in full measure:

"For the foulness where I live,

Filth in return I give,

For the greed that withholds my right,

Greed that shall shake your might.

For the sins I live in and learn,

Plentiful sin I return.

For my lack in home and school,

Ignorance comes to rule.

From where I sicken and die,

Disease in your bones shall lie.

My all uncounted death

Shall choke your children's breath.

Degenerate—crippled—base—

I degrade the human race;

And the people you have made—

These shall make you afraid!

"I ask no more. I take

The terms you make;

And steadily, day by day,

I will pay."

* * *

A Birkenhead correspondent, Mr. Thos. H. Roberts, writes:—

"When reading the quotation 'Made Land' in January 'Land Values,' I saw that in the last paragraph you attributed—accidentally I'm sure—to Henry George that which he could not possibly have thought or said, and which stultifies the preceding paragraphs, viz., in so far as they are land, not wealth, they are property. Surprised, I turned up my Science, to find my surmise verified."

We stand convicted—a pure case of careless proof reading, and we feel obliged to Mr. Roberts for his useful correction. The words quoted above should be:—"In so far as they are wealth, not land, they are property."

* * *

In the House of Commons Mr. Wedgwood has now placed on the paper the following terms of the resolution relating to the rating of buildings and machinery, for which he has precedence on Wednesday next, at 8.15:—

"That, in view of the heavy burden of the present rates upon buildings and machinery, and the reduction which this causes in improvements and in the number of those employed, this House is of opinion that buildings, machinery, and improvements in general should be relieved from rates, and these should be based instead upon the market value of land, including minerals."—"Times," 23/3/08.

* * *

SIGNS OF PROGRESS.—In his annual report, Mr. Garfield, the United States Secretary of the Interior, recommends that Government lands containing coal deposits be no longer sold. He says:—

"The surest way to avoid the evils of monopolistic control of coal lands by private interests is to retain in the Government the right to control operation

under lease regulations. The man or the corporation producing the coal must be given an area sufficiently large to warrant the expenditure of the money necessary profitably to develop and market the coal. The experience in other sections of the country and abroad leads me to believe that the best possible method of accomplishing these results is for the Government to retain the title to the coal, and to lease under proper regulations, which will induce development when needed, prevent waste, and prevent monopoly."

All of which may be very true; but in view of the fact that the best coal lands of the United States are already under private control, seems very like a proposition to lock the stable door after the best of the horses have been stolen. Might we suggest to Mr. Garfield that a substantial tax on land values, whether the land be in use or withheld from use, would be far more effective "to induce development," and "to prevent monopoly"—as well as to secure to those who produce—i.e., draw forth—the coal an increased share of the fruits of their own industry. Still, such a report may be welcomed as a sign of progress.

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Division List on Second Reading of Land Values (Scotland) Bill, February 19, 1908.

For the Bill.

Abraham, William (Cork, N.E.)
Abraham, William (Rhondda)
Agar-Robartes, Hon. T. C. R.
Agnew, George William
Ainsworth, John Stirling.
Alden, Percy
Allen, A. Acland (Christchurch)
Allen, Charles P. (Stroud)
Armstrong, W. C. Heaton
Asquith, Rt. Hon. Herbert Henry
Asthury, John Meir
Atherley-Jones, L.
Baker, Sir John (Portsmouth)
Baker, Joseph A. (Finsbury, E.)
Balfour, Robert (Lanark)
Baring, Godfrey (Isle of Wight)
Barker, John
Barlow, Percy (Bedford)
Barnard, E. B.
Barnes, G. N.
Barran, Rowland Hirst
Barry, Redmond J. (Tyrone, N.)
Beale, W. P.
Beauchamp, E.
Beaumont, Hon. Hubert
Bell, Richard
Belloc, Hilaire Joseph Peter R.
Benn, Sir J. Williams (Devonport)
Bennett, E. N.
Berridge, T. H. D.
Bethell, Sir J. H. (Essex, Romford)
Black, Arthur W.
Boland, John
Bottomley, Horatio
Boulton, A. C. F.
Brace, William
Bramson, T. A.
Branch, James
Brigg, John
Brookelhurst, W. B.
Brunner, J. F. L. (Lancs., Leigh)
Brunner, Rt. Hon. Sir J. T. (Cheshire)
Bryce, J. Annan
Buchanan, Thomas Ryburn
Buckmaster, Stanley O.
Burke, E. Haviland
Burns, Rt. Hon. John
Burt, Rt. Hon. Thomas
Buxton, Rt. Hon. Sydney Charles
Byles, William Pollard
Cameron, Robert
Carr-Gomm, H. W.
Causton, Rt. Hon. Richard Knight
Cawley, Sir Frederick
Chance, Frederick William
Cherry, Rt. Hon. R. R.
Churchill, Rt. Hon. Winston S.
Clarke, C. Goddard, (Peckham)
Cleland, J. W.
Clough, William
Clynes, J. R.
Cobbold, Felix Thornley
Collins, Stephen (Lambeth)
Collins, Sir Wm. J. (S. Pancras, W.)
Compton-Rickett, Sir J.
Condon, Thomas Joseph
Corbett, C. H. (Sussex, E. Grinst'd)
Cornwall, Sir Edwin A.
Cotton, Sir H. J. S.
Cowan, W. H.
Craig, Herbert J. (Tynemouth)
Cremer, Sir William Randal
Crosbie, John William
Crossley, William J.
Cullinan, J.
Curran, Peter Francis
Dalziel, James Henry
Davies, David (Montgomery Co.)
Davies, Timothy (Fulham)

Davies, W. Howell (Bristol, S.)
Dewar, Arthur (Edinburgh, S.)
Dewar, Sir J. A. (Inverness-shire)
Dickinson, W. H. (St. Pancras, N.)
Dickson-Poynder, Sir John P.
Dilke, Rt. Hon. Sir Charles
Dillon, John
Dobson, Thomas W.
Donelan, Captain A.
Duckworth, James
Duffy, William J.
Duncan, C. (Barrow-in-Furness)
Dunn, A. Edward (Camborne)
Dunne, Major E. Martin (Walsall)
Edwards, Clement (Denbigh)
Edwards, Enoch (Hanley)
Edwards, Sir Francis (Radnor)
Elibank, Master of
Ellis, Rt. Hon. John Edward
Erskine, David C.
Essex, R. W.
Esslemont, George Birnie
Evans, Sir Samuel T.
Fenwick, Charles
Fergus, T. R.
Ferguson, R. C. Munro
Fiennes, Hon. Eustace
Findlay, Alexander
Flynn, James Christopher
Foster, Rt. Hon. Sir Walter
Freeman-Thomas, Freeman
Fuller, John Michael F.
Fullerton, Hugh
Gill, A. H.
Gladstone, Rt. Hon. Herbert John
Glen-Coats, Sir T. (Renfrew, W.)
Glendinning, R. G.
Glover, Thomas
Goddard, Sir Daniel Ford
Gooch, George Peabody
Greenwood, G. (Peterborough)
Greenwood, Hamar (York)
Griffith, Ellis J.
Gulland, John W.
Gwynn, Stephen Lucius
Hall, Frederick
Halpin, J.
Harcourt, Rt. Hon. Lewis
Hardy, George A. (Suffolk)
Harmsworth, Cecil B. (Worc'r)
Harmsworth, R. L. (Caithness-shire)
Hart-Davies, T.
Harvey, A. G. C. (Rochdale)
Harwood, George
Haslam, James (Derbyshire)
Haworth, Arthur A.
Hayden, John Patrick
Helme, Norval Watson
Hemmerde, Edward George
Henderson, Arthur (Durham)
Henderson, J. M. (Aberdeen, W.)
Henry, Charles S.
Herbert, T. Arnold (Wycombe)
Higham, John Sharp
Hobart, Sir Robert
Hodge, John
Hogan, Michael
Holden, E. Hopkinson
Holland, Sir William Henry
Holt, Richard Durning
Hope, John Deans (Fife, West)
Hope, W. Bateman (Somerset, N.)
Horniman, Emslie John
Horridge, Thomas Gardner
Howard, Hon. Geoffrey
Hudson, Walter
Hyde, Clarendon
Idris, T. H. W.
Illingworth, Percy H.

Isaacs, Rufus Daniel
Jackson, R. S.
Jacoby, Sir James Alfred
Jardine, Sir J.
Jenkins, J.
Johnson, John (Gateshead)
Jones, Sir D. Brynmor (Swansea)
Jones, Leif (Appleby)
Jones, William (Carnarvonshire)
Jowett, F. W.
Joyce, Michael
Kavanagh, Walter M.
Kearley, Hudson E.
Kekewich, Sir George
Kelley, George D.
King, Alfred John (Knutsford)
Laidlaw, Robert
Lamb, Edmund G. (Leominster)
Lamb, Ernest H. (Rochester)
Lambert, George
Lamont, Norman
Lardner, James Carrige Rushe
Law, Hugh A. (Donegal, W.)
Layland-Barratt, Francis
Lea, Hugh Cecil (St. Pancras, E.)
Leese, Sir Joseph F. (Accrington)
Lehmann, R. C.
Lever, A. Levy (Essex, Harwich)
Lever, W. H. (Cheshire, Warral)
Levy, Sir Maurice
Lewis, John Herbert
Lloyd-George, Rt. Hon. David
Lough, Thomas
Lupton, Arnold
Lyell, Charles Henry
Lynch, H. B.
Macdonald, J. R. (Leicester)
Macdonald, J. M. (Falkirk Burghs)
MacKarness, Frederic C.
Maclean, Donald
Macnamara, Dr. Thomas J.
MacNeill, John Gordon Swift
MacVeagh, Jeremiah (Down, S.)
MacVeigh, Charles (Donegal, E.)
M'Crae, George
M'Kean, John
M'Kenna, Rt. Hon. Reginald
M'Killip, W.
M'Laren, Sir C. B. (Leicester)
M'Laren, H. D. (Stafford, W.)
M'Micking, Major G.
Maddison, Frederick
Mallet, Charles E.
Manfield, Harry (Northants)
Marnham, F. J.
Mason, A. E. W. (Coventry)
Massie, J.
Meagher, Michael
Menzies, Walter
Mickleth, Nathaniel
Mond, A.
Money, L. G. Chiozza
Montagu, E. S.
Montgomery, H. G.
Mooney, J. J.
Morgan, G. Hay (Cornwall)
Morton, Alpheus Cleophas
Murphy, John (Kerry, East)
Murphy, N. J. (Kilkenny, S.)
Murray, James
Myer, Horatio
Napier, T. B.
Newnes, F. (Notts, Bassetlaw)
Newnes, Sir George (Swansea)
Nicholls, George
Nicholson, Charles N. (Doncaster)
Nolan, Joseph
Norton, Captain Cecil William
Nussey, Thomas Willans

Nuttall, Harry
 O'Brien, Kendal (Tipperary, Mid.)
 O'Brien, Patrick (Kilkenny)
 O'Connor, James (Wicklow, W.)
 O'Connor, John (Kildare, N.)
 O'Connor, T. P. (Liverpool)
 O'Donnell, C. J. (Walworth)
 O'Grady, J.
 O'Kelly, James (Roscommon, N.)
 O'Malley, William
 O'Shaughnessy, P. J.
 Partington, Oswald
 Pearce, Robert (Staffs, Leek)
 Pearce, William (Limehouse)
 Pearson, W. H. M. (Suffolk, Eye)
 Philipps, Col. Ivor (Southampton)
 Phillips, John (Longford, S.)
 Pirie, Duncan V.
 Pollard, Dr.
 Power, Patrick Joseph
 Price, C. E. (Edinburgh, Central)
 Price, Robert John (Norfolk, E.)
 Priestley, W. E. B. (Bradford, E.)
 Pullar, Sir Robert
 Radford, G. H.
 Rainy, A. Rolland
 Raphael, Herbert H.
 Rea, Russell (Gloucester)
 Rea, Walter Russell (Scarboro')
 Reddy, M.
 Redmond, John E. (Waterford)
 Redmond, William (Clare)
 Rees, J. D.
 Rendall, Athelstan
 Richards, T. F. (Wolverhampton)
 Ridsdale, E. A.
 Roberts, Charles H. (Lincoln)
 Roberts, G. H. (Norwich)
 Roberts, John H. (Denbighs.)
 Robertson, Rt. Hon. E. (Dundee)
 Robertson, Sir G. Scott (Bradford)
 Robertson, J. M. (Tyneside)
 Robinson, S.

Robson, Sir William Snowdon
 Roche, John (Galway, East)
 Rogers, F. E. Newman
 Rose, Charles Day
 Rowlands, J.
 Runciman, Walter
 Rutherford, V. H. (Brentford)
 Samuel, Herbert L. (Cleveland)
 Schwann, C. Duncan (Hyde)
 Schwann, Sir C. E. (Manchester)
 Scott, A. H. (Ashton under Lyne)
 Sears, J. E.
 Seaverns, J. H.
 Seddon, J.
 Seely, Colonel
 Shackleton, David James
 Shaw, Charles Edward (Stafford)
 Shaw, Rt. Hon. T. (Hawick B.)
 Sheehan, Daniel Daniel
 Sherwell, Arthur James
 Shipman, Dr. John G.
 Simon, John Allsebrook
 Sinclair, Rt. Hon. John
 Smeaton, Donald Mackenzie
 Snowden, P.
 Spicer, Sir Albert
 Stanger, H. Y.
 Stanley, Albert (Staffs, N.W.)
 Stanley, Hon. A. Lyulph (Cheshire)
 Steadman, W. C.
 Stewart, Halley (Greenock)
 Stewart-Smith, D. (Kendal)
 Strachey, Sir Edward
 Straus, B. S. (Mile End)
 Stuart, James (Sunderland)
 Summerbell, T.
 Sutherland, J. E.
 Taylor, John W. (Durham)
 Thomas, Sir A. (Glamorgan, E.)
 Thorne, William
 Tillet, Louis John
 Torrance, Sir A. M.
 Toulmin, George

Trevelyan, Charles Philips
 Ure, Alexander
 Verney, F. W.
 Villiers, Ernest Amherst
 Vivian, Henry
 Wadsworth, J.
 Walker, H. De R. (Leicester)
 Walsh, Stephen
 Walters, John Tudor
 Walton, Joseph
 Ward, John (Stoke upon Trent)
 Ward, W. Dudley (Southampton)
 Wardle, George J.
 Waring, Walter
 Warner, Thomas Courtenay T.
 Wason, Rt. Hon. E. (Clackmannan)
 Wason, John Cathcart (Orkney)
 Watt, Henry A.
 Wedgwood, Josiah C.
 Weir, James Galloway
 White, Luke (York, E. R.)
 White, Patrick (Meath, North)
 Whitehead, Rowland
 Whitley, John Henry (Halifax)
 Wiles, Thomas
 Wilkie, Alexander
 Williams, Llewelyn (Carmarthen)
 Williams, Osmond (Merioneth)
 Williamson, A.
 Wilson, Hon. G. G. (Hull, W.)
 Wilson, Henry J. (York, W. R.)
 Wilson, John (Durham, Mid)
 Wilson, J. H. (Middlesbrough)
 Wilson, J. W. (Worcestershire, N.)
 Wilson, P. W. (St. Pancras, S.)
 Wilson, W. T. (Westhoughton)
 Wodehouse, Lord
 Wood, T. M'Kinnon
 Yoxall, James Henry

Tellers for the Ayes, Mr. Whiteley and
 Mr. J. A. Pease.

Against the Bill.

Acland-Hood, Rt. Hon. Sir Alex. F.
 Anson, Sir William Reynell
 Anstruther-Gray, Major
 Balcarres, Lord
 Balfour, Rt. Hon. A. J. (City London)
 Banbury, Sir Frederick George
 Banner, John S. Harwood
 Baring, Capt. Hon. G. (Winchester)
 Barrie, H. T. (Londonderry, N.)
 Beach, Hon. Michael Hugh Hicks
 Beckett, Hon. Gervase
 Bertram, Julius
 Bowles, G. Stewart
 Boyle, Sir Edward
 Bridgeman, W. Clive
 Bull, Sir William James
 Butcher, Samuel Henry
 Carlile, E. Hildred
 Castlereagh, Viscount
 Cavendish, Rt. Hon. Victor C. W.
 Cecil, Evelyn (Aston Manor)
 Cecil, Lord John P. Joicey-
 Cecil, Lord R. (Marylebone, E.)
 Chamberlain, Rt. Hon. J. A. (Worc)
 Chaplin, Rt. Hon. Henry
 Clive, Percy Archer
 Collings, Rt. Hon. J. (Birmingham)
 Corbett, A. Cameron (Glasgow)
 Corbett, T. L. (Down, North)
 Courthope, G. Loyd
 Craig, Charles Curtis (Antrim, S.)
 Craig, Captain James (Down, E.)
 Cross, Alexander
 Dalrymple, Viscount
 Dixon-Hartland, Sir Fred Dixon

Douglas, Rt. Hon. A. Akers-
 Duncan, Robert (Lanark, Govan)
 Fardell, Sir T. George
 Fell, Arthur
 Fletcher, J. S.
 Gibbs, G. A. (Bristol, West)
 Goulding, Edward Alfred
 Guinness, Walter Edward
 Haddock, George B.
 Hamilton, Marquess of
 Harrison-Broadley, H. B.
 Hay, Hon. Claude George
 Helmsley, Viscount
 Hill, Sir Clement (Shrewsbury)
 Hills, J. W.
 Houston, Robert Paterson
 Kennaway, Rt. Hon. Sir John H.
 Kenyon-Slaney, Rt. Hon. Col. W.
 Keswick, William
 Kimber, Sir Henry
 King, Sir Henry Seymour (Hull)
 Lambton, Hon. Frederick Wm.
 Lane-Fox, G. R.
 Law, Andrew Bonar (Dulwich)
 Lee, Arthur H. (Hants, Fareham)
 Lonsdale, John Brownlee
 M'Arthur, Charles
 Magnus, Sir Philip
 Marks, H. H. (Kent)
 Mason, James F. (Windsor)
 Mildmay, Francis Bingham
 Morpeth, Viscount
 Morrison-Bell, Captain
 Field, Herbert
 Parker, Sir Gilbert (Gravesend)

Parkes, Ebenezer
 Powell, Sir Francis Sharp
 Rawlinson, John Frederick Peel
 Roberts, S. (Sheffield, Ecclesall)
 Ronaldshay, Earl of
 Rutherford, W. W. (Liverpool)
 Sandys, Lieut.-Col. Thos. Myles
 Sassoon, Sir Edward Albert
 Sheffield, Sir Berkeley George D.
 Smith, Abel H. (Hertford, East)
 Smith, F. E. (Liverpool, Walton)
 Smith, Hon. W. F. D. (Strand)
 Soares, Ernest J.
 Starkey, John R.
 Staveley-Hill, Henry (Staffordshire)
 Stone, Sir Benjamin
 Talbot, Lord E. (Chichester)
 Tennant, Sir Edward (Salisbury)
 Thomson, W. Mitchell- (Lanark)
 Tuke, Sir John Batty
 Valentia, Viscount
 Walker, Col. W. H. (Lancashire)
 Warde, Col. C. E. (Kent, Mid)
 Williams, Col. R. (Dorset, W.)
 Willoughby de Eresby, Lord
 Wolff, Gustav Wilhelm
 Wortley, Rt. Hon. C. B. Stuart
 Wyndham, Rt. Hon. George
 Younger, George

Tellers for the Noes, Mr. Harold Cox and
 Mr. Everett.

Absent—9 Scottish Liberal Members, and
 88 English Liberal and Labour Members.

THE SOLICITOR-GENERAL FOR SCOTLAND AT DALRY (NORTH AYRSHIRE).

REPLY TO LORD BALFOUR OF BURLEIGH.

The Solicitor-General for Scotland, Mr. Alex. Ure, K.C., M.P., addressed a public meeting in the Public Hall, Dalry, on Friday evening, 28th February, under the auspices of the United Committee for the Taxation of Land Values, the North Ayrshire Central Liberal Association, and the Dalry Liberal Association. Mr. Hugh Boyd, P.C., occupied the chair, and there was a large attendance.

In the course of his address, Mr. Ure said:—

Since last I spoke upon the subject of Rating on Land Values there has been one notable intervention in the discussion. A few weeks ago Lord Balfour of Burleigh delivered an address in Edinburgh, which he devoted mainly to the Government Bill.

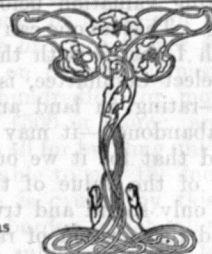
All you can do directly by rating on land value is to redistribute the burden of rating, to apportion the burden more equitably. And Lord Balfour thinks that ought to be done. We shall see in a moment how he would do it. At the present moment he says—and we agree with him—that the value of the land is included in the standard of rating if the land is built upon and used. And the only question, therefore, to be discussed is whether we should seek to disentangle this site value from the value of the composite subject and rate upon it. Lord Balfour thinks we ought. He thinks it is “eminently desirable” that we should do so. I heartily agree. (Applause). Now, why does he think so? I want you to give very special attention to his reasons; for they seem to me to carry us a long way on the road which the Government desires to travel. Here is his first reason—because the increase in value of the land in a community is “due to the expenditure of public authorities on improvements.” The benefit of these improvements attaches to the land. Therefore, says Lord Balfour, this is “a powerful argument for making the necessary taxation proportionate to the site value.” I do not think that could be better put. I do not know any more cogent reason for doing what I propose. Public authorities—your Town Councils and County Councils—spend money on improvements; the advantage of that clings to the land. Therefore, you do well to rate on the land in order to pay for these improvements. Yes. We agree with Lord Balfour that this is sound doctrine. (Applause). Well, now, what is his second reason for rating on Land Values? It is based on public policy. Our present system, says Lord Balfour, “indisputably hampers building. Buildings are a necessary of life, and a necessary of business of every kind. Now the tendency of our present rates must be generally to discourage building—to make houses fewer, worse, and dearer.” All this is capital. (Applause). It really could not be better said. In my own humbler way I have been saying it for months past—(applause)—and have had unmeasured abuse and contempt hurled at me for daring to ventilate such an outrageous fallacy. And yet here is Lord Balfour, in conjunction with his very eminent colleagues—not party men at all—laying it all down as the pure milk of the economic word. Yes; but they go a step farther. Just listen to this:—They say that rating on site value “is of special importance in connexion with the urgent problem of providing house accommodation for the working classes. Anything which aggravates the appalling evils of overcrowding does not need to be condemned. And it seems clear to us that the present heavy rates on buildings do tend to aggravate these evils, and that the rating of site values would help to mitigate them. If more of the burden were thrown on sites, the portion left to be borne by buildings

would be diminished, and this would weigh with the builder who was hesitating to embark on the erection of new structures.” Well, to all that, gentlemen, I say Amen! That is my case. (Applause). That is what I have been steadily advocating for more than a year past. It surely cannot be either so unwise or so dangerous a doctrine as my opponents seem to think when it receives the support of all these eminent persons whose knowledge and capacity are absolutely unimpeachable. Is there any other reason given by Lord Balfour why we should rate on land value? You would imagine that those I have laid before you are ample. But there is yet another. It is this. The value of the land, says Lord Balfour, differs from the value of the structure not only in its origin, but “in its present character the structure is a wasting perishable property which requires repair and renewal, while the site is a permanent, and, as a rule, increases rather than diminishes in value.” All this, I am sure, commends itself to you by its sound sense. Well, but what does it lead us to? Listen. “Site value and building value being thus of different and even opposite characters in many respects, it appears to us that a system which treats them exactly alike, as our present rating does, is *prima facie* unfair and unwise.” Now let me read that over again to you. The importance of it cannot be exaggerated. I don't think anybody has ever stated the case for my new standard of rating better than that. I am sure I have never stated it nearly so well. And I have never—although I believe I have read all the literature on the subject—seen it so well put by anybody. (Applause). But then we must not forget that this was the first Commission which really went fully and carefully into the question. And as no one will deny the difficulty and complexity of the matter, and the need, therefore, for patient investigation, it is to this report we must look as the most authoritative document which exists. These, then, are the three all sufficient reasons which Lord Balfour gives in support of a rate being levied on the basis of land value. Stronger and clearer reasons you could not have. And all that would seem to remain now is to consider whether it is reasonably possible to make the valuation. What is the problem? It is to find out what the site on which buildings at present stand would fetch in the market if the buildings were cleared away. Can that be found out? Well Lord Balfour says it can. So say I. He says, and I agree with him, that the thing is done every day by valuers. It is done in thousands of instances under our present system of rating. It is done with ease, and without a single dispute. Far more difficult problems than that have every year to be solved by our Assessors. And they solve them without a complaint from anybody. What, then, is the conclusion at which Lord Balfour and his colleagues, having all this in view, arrived? Here it is—“On the whole we are disposed to think that a valuation of sites, sufficiently accurate for the purpose, and not

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inferior to the present valuation of hereditaments could be made without undue labour and expense!" Nothing could be clearer and more satisfactory than that. It is exactly the same conclusion at which the Select Committee over which I presided, reached. We really had no doubt about it. And, indeed, the only practical recommendation which we made was that a valuation of land apart from buildings should be proceeded with before anything else was fixed. Lord Balfour and his colleagues considered that such a valuation was "a necessary preliminary to any differential taxation." We thought so too. Hence the Bill of the Government. Now, gentlemen, in all these points which I have gone over with you, Lord Balfour is at one with the Government. He agrees with us about the true meaning and the direct effect of rating on site values; he agrees with us in the reasons, which as he says, make rating on site values wise and just; he agrees with us in thinking that the valuation can be made without undue trouble or expense; and, like us, he holds that a valuation of land apart from buildings is an essential preliminary to rating. You tell me, naturally enough, that this covers the whole ground; and that with harmony on all these points, you can see no room for serious difference between Lord Balfour and the Government. You are amazed that he should now appear as one of the leading opponents—indeed the only opponent worth considering—of a measure which you say fairly enough seems to carry out his own views. Wherein do we differ? Where does Lord Balfour part company with us? I will tell you. His first objection is this—and indeed as you will see in a moment—it is his only objection—that "the promoters and supporters of the Bill are not agreed as to the objects which they had in view. There was no coherent argument and no reasoned policy put forward." Lord Balfour is mistaken. The immediate object of the Bill is, of course, to secure a valuation of all the land in Scotland apart from the buildings and improvements upon it. And the ultimate object is to use that value when ascertained as a standard of rating. Can Lord Balfour say that a single word has been uttered by any supporter or promoter of the Bill to suggest a doubt about that? Will he really say that he does not know all that? It has been repeated over and over again, until one really begins to wonder whether it is not too frequent iteration that has led to Lord Balfour's uncertainty—an uncertainty shared by none of his friends in the House of Commons. But perhaps Lord Balfour means that the Government have not disclosed the precise way in which they were going to apply the new standard when it is set up. Given your valuation, what are you going to do with it? Are you going to substitute it for the present standard? Or are you going to retain the present standard and use your new standard for the purpose of levying a special rate on the owners of site values? My answer is that no determination has been come to as to which method of applying the standard will be adopted. When the valuation is made and is considered, then will be the time to decide. No man can make a final determination till then. You must see the valuation, and make a careful comparison of it with the existing valuation before you can move a step towards rating. That no one can dispute. My own personal view, which I shared with the majority of my colleagues on the Select Committee, is that the present standard of rating—rating on land and buildings combined ought to be abandoned—it may be gradually and not all at once—and that for it we ought to substitute rating on the basis of the value of the land alone. I think that it is the only sound and true basis on which to rest any wise and just system of rating. For in my judgment the present system is open to the objection so

well urged by Lord Balfour and his colleagues in the Minority Report. But at present, as I understand, Lord Balfour thinks differently. He thinks you ought not to abandon the present standard. You ought to retain it. But you ought to get a valuation made of the land alone, and levy a new and additional rate on the basis of that land value. And then, too, Lord Balfour would value only what he calls "urban" land—he does not tell us exactly what he means by that. And small blame to him. It is impossible to draw any line between "urban" land and "rural," as the Provost of Largs, if he were here, could very well tell you. And more than that. Lord Balfour would fix beforehand by Act of Parliament the exact amount of the rate to be laid on the basis of the land value, and the exact purposes to which the money derived from the rates should be devoted. Well, all that is matter of detail—important detail if you please—but nevertheless detail. The essence of the business is this—that Lord Balfour came to the deliberate conclusion, after carefully investigating the whole question, that the land should be, and without undue trouble and expense could be, valued separate from the buildings and erections upon it; and that when the valuation was obtained, rates should be levied on the basis of that valuation. I therefore look forward still with hope to receiving his valuable aid in bringing the scheme of rating, when it is propounded, into useful and practical effect. (Applause).

Ex-Bailie Burt, Glasgow, and Mr. Dunlop, of Fenwick, afterwards addressed the meeting. Votes of thanks closed the proceedings.

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LAND VALUES AND "OVERCROWDING."

A REPLY TO Mr. JUSTICE NEVILLE

By CROMPTON LLEWELYN DAVIES.

In the "Times" of 1st February, Mr. Justice Neville is reported as having said, at the Annual Meeting of the Garden City Association, with reference to the rating of land values, that—

"So far as he could see, no conceivable device could be hit upon more certain to make the overcrowding of the present time as nothing compared with the overcrowding of the future."

From the context it appears that he was referring to the overcrowding of land with buildings rather than the overcrowding of houses with persons, for he proceeds to point out that if

"One man put up fifty buildings and the next man no more than twenty-five buildings to the acre, the population of the fifty houses would be twice as great as the twenty-five, though the rates paid by the occupiers of the latter would equal those of the former."

This seems to be the only fact on which he bases the extraordinary view above quoted. The argument is not stated—perhaps it was excluded in the condensation of the report—and one is left to infer that Mr. Justice Neville thinks that equal taxation of two similar sites will cause all builders to construct the maximum number of houses on every acre of land. If so, it seems a curious example of the *non sequitur* in argument. Or does Mr. Justice Neville wish us to revert to the poll-tax, and measure our rates at so much per head?

But the facts are not all stated. The proposal is not to impose a new tax on building sites, but

To readjust existing rate-burdens by excluding buildings and improvements

from assessment, and levying the whole charge according to land value. The important fact which Mr. Justice Neville, as reported in the "Times," omits to state is that the fifty houses on the one acre and the twenty-five on the other will enjoy a great reduction in the existing charge. The first acre will benefit most, because in that case a larger amount of structural value will be relieved. This being so, the builder will find it *easier*—not more difficult—to carry out his ventures with profit. Consequently he will have *less* inducement, not more, to put the greatest number of buildings on the land. The saving in rates on the buildings will enable him to afford more space per house.

The Effect of Rating Land Values.

So far I have considered only the effect of relieving the buildings of rates; but now there must be added the effect of levying those rates according to land value. That effect, as all economists well know, is the sole and simple one of **reducing the value of the land rated**, and I do not suppose Mr. Justice Neville will resort to the well-worn fallacy that the burden of such a tax can be shifted. Therefore the builder can afford to allow more land for each house for this cause also, because the land will cost him less. How the operation of two causes which make it easier and cheaper for a builder to provide more space per house will result in increasing the number of houses per acre, even Mr. Justice Neville must find it impossible to show!

Would it not be well for Mr. Justice Neville, before conjuring up imaginary evils as likely to arise if the present state of things is altered, to inquire what is the **existing** cause of the **present** crowding of houses upon a

given area of land to the extreme limit allowed by the building bye-laws? He came very near to it when he referred to the large areas of vacant land available for building in the suburbs, and deplored the fact that for nine-tenths of it no purchaser could be found. Why have existing buildings been crowded together as we find them in London to-day, instead of having been spread over those thousands of acres of unused land? That is the vital question for those now suffering from the present terrible state of things, and for those like Mr. Justice Neville who take it upon themselves to advise on their behalf. And the answer to it is perfectly plain. It is because while vacant land is free of rates, directly a new building is erected and occupied a burden of something like 40 per cent. of its annual value is imposed in the shape of rates. Is it any wonder that builders fear to take land under such conditions? They cannot do so with any hope of profit unless the standard of rent is high enough to meet this burden in addition to yielding them a fair return on their outlay. Thus the supply of houses is restricted and the standard of house-rent increased and overcrowding made prevalent and chronic, as a direct consequence of that survival of the Middle Ages (with its subsequent accretion of anomalies and inequities) which we euphemistically call our "rating system." The fruits of this "system" are slums, single-room tenements, overcrowding, insanitation, and evils of almost every physical character. The roots from which such fruits spring lie in the economic conditions which at present determine the cost of providing and occupying houses, and before a remedy can be provided those conditions must be examined and the harmful element eradicated.

The Effects of the Present System.

Men like Mr. Justice Neville, who of right speak with authority to the public, owe it to those who hear and read their speeches to acquaint themselves with the facts of a case before they deal with it, especially in such a case as this, which involves the health, morals, and life itself of masses of the population. And I venture to say that, if Mr. Justice Neville had read the Report on Urban Rating and Site Values submitted a few years back by a minority of the Royal Commission on Local Taxation, or if he had studied the evidence taken in 1906 by the Select Committee on the Land Values Taxation (Scotland) Bill and their Report upon it, he could have avoided the elementary misconceptions which appear in the report of his speech. Those who look to a reform of rating as the root remedy for the present house famine and overcrowding look not only to the fact that much valuable land which is unused or partially used now escapes its just contribution, but also to the fact that when it is built on and occupied such a crushing burden is imposed on the use of it—i.e., on the occupation of the houses built on it. At present, land, however valuable it may be, if it is unoccupied escapes altogether; or if it is occupied in such a way as realises only a tithe or a hundredth part of its value, it is rated on such fractional part only of its value. Land suitable for building but occupied as a grazing ground or a hen-run is rated on a fanciful agricultural value of £3 or £5 per acre. But as soon as houses are built on it and occupied, the rateable value is multiplied a hundredfold or more, and rises at one jump to £300 or £500 or more; and of course the land cannot be used at all for building unless and until occupiers are forthcoming able to pay the increased cost of house-occupancy which is caused by this rate burden. It is this prospective burden which blights the development of those vacant suburban acres to which Mr. Justice Neville refers, and which makes it impossible for houses to be supplied at low enough rents to meet the needs

of persons of slender means. Cheap land cannot be used, because directly it is used its occupation becomes immensely costly by reason of the rate burden on buildings—a burden which becomes greater as the attempt is made to use cheaper land, because in that case the buildings represent a larger proportion of the rateable value of the hereditament. The result is that only valuable land can be used, which has become valuable because of the intolerable pressure of population requiring accommodation; and it can only be used, and only has its value, because of the overcrowding of houses and persons upon it. Healthy expansion and a reasonable standard of rent are impossible under the present system.

An Illustration.

As an illustration of the way in which the rates as now levied prevent the erection of houses, the following is taken from the evidence of Mr. Edgar Harper before the Committee of the House of Commons on the Taxation of Land Values (Scotland) Bill, 1906:—

In 1901, Sir Samuel Montagu, Bart., M.P., offered to the London County Council, as a free gift, an estate of about twenty-five acres at Edmonton, to be devoted to the erection of dwellings for the working class. The Council's Standing Orders prohibit the carrying out of building schemes unless there is a reasonable prospect that the rent received will cover all expenses, including interest and sinking fund, to liquidate the capital outlay. The policy of the Council has always been to avoid throwing any charge upon the rates in connexion with their dwellings. After very careful calculations the Council were most reluctantly compelled to decline the gift, because the development of the estate, notwithstanding the exclusion of land value from the question, would have thrown upon the London rates a charge of over £700 per annum. The largest estimated item of outgoing was one of £2000 in respect of rates. Had these been calculated according to land value only, this item would have been reduced by more than one-half, and the estimated deficiency would have been converted into a surplus. But under the existing system houses could not be erected upon this land on a remunerative basis.

Under the present system, it is not the land or the value of the land which is charged, but the use of the land or the value of such user. The fact that unused or partially used land escapes its just burdens—is not charged on its true value—no doubt is one of the causes which tend to keep it out of use and to prolong the "ripening" period. If charged all the time (whether used or partially used or unused) on its true value, there is no doubt more land would come into the market, and on easier terms. But it is also true, and an even more important consideration, that the heavy burdens imposed as soon as the land is built on and occupied tend to delay and to prevent the building and occupying of houses, and make houses fewer and dearer than they would be if the present charge on buildings were remitted or reduced. In the words of the Minority Report:—"In the first place there is a strong argument for rating site values on the ground of public policy, regard being had to the effect of taxation on industry and development. Our present rates indisputably hamper building. Buildings are a necessary of life and a necessary of business of every kind. Now, the tendency of our present rates must be generally to discourage building—to make houses fewer, worse, and dearer." Satisfactory progress can only be made if all land is charged all the time irrespective of use on its true value and if the charge is not increased when the land is built on and occupied.

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Relative to the Prime Minister's Speech on Land Values at Dumfermline; a correspondence between the Prime Minister and Lord Balfour, appearing in the "Times"; extracts from the famous Minority Report of the Royal Commission on Local Taxation, and extracts from Lord Balfour's Speech in the House of Lords against the Government's Land Values (Scotland) Bill, 1907. (Price, by post, 3½d.)

4. REPORT OF THE SELECT COMMITTEE OF THE HOUSE OF COMMONS ON THE LAND VALUES TAXATION (SCOTLAND) BILL, 1906.

Alex. Ure, Esq., K.C., M.P., Solicitor-General for Scotland, Chairman. (Price, by post, 1½d.)

5. REPORT OF THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, 1907.

Relative to the formation of the Committee and its work for nine months ending 31st December, 1907; and its association with the English and Scottish Leagues for the Taxation of Land Values, with an account of the position and work of both Leagues.

JOHN PETER ALTGELT ON HENRY GEORGE.—"What, then, draws the world to this man? It is the broad sympathy for suffering mortals which he possessed. Henry George's soul went out toward all that were in distress. His ear caught the cry of sorrow that has saddened the ages from the time that the Children of Israel sat down by the river of Babylon and wept. In writing 'Progress and Poverty' he dipped his pen into the tears of the human race, and with a celestial clearness wrote down what he conceived to be eternal truths. When he died, there was nowhere a soul that cried out, 'There is one iron hand less to grind us, one wolf less to tear our flesh,' but everywhere a feeling that a friend of the race had gone."

THE LABOUR LEADER'S WARNING.

From "Methodist Recorder" (20/2/08).

Mr. Arthur Henderson, M.P., Chairman of the Labour Party, sounded a needed note of warning on Sunday week at a meeting of Brotherhood and Sisterhood at Belgrave Hall, Leicester. The Mayor, Alderman T. Smith, J.P., was in the chair, supported by Mr. J. Tudor Walters, M.P., Mr. F. S. Herne, Chairman of the Leicester Board of Guardians, and the Rev. T. Edwards Thompson.

Mr. Henderson wished to utter a note of warning. The wakening public conscience in regard to the condition of the people was one of the most hopeful of the signs of national life. There was a danger, that in their anxiety to find a remedy for social problems, they should accept any and every remedy that was offered. He was not afraid of experiments, but they should not give up any remedy that had been proved and tried, and they were invited to discard what had been tried and proved down the ages of the past. It had been seriously suggested that they would not find the solution of the social problems of the day until the democracy had cut themselves adrift from all forms of Christianity. If they had been asked to cut themselves free from conventional and spurious forms of religion, then he would agree, since these things had been a great obstacle to social progress. They were, however, invited to do more, to definitely cast aside the very principle of Christianity. If the democracy followed such advice it would be the greatest of all calamities that could befall them. He admitted that the Churches had failed to do all they could have done for the democracy. A remedy was needed, and must be found. But it would not be found in casting off Christianity, in parting company with Christ. They were told that Christianity was a fabric of impossibilities erected on a foundation of error. He was a practical man, and so would try and reduce the matter to a practical test. Here was a man, a drunkard, a wife-beater, an unnatural parent; humanly speaking, so far down that it seemed no power could reclaim him. He had seen a transformation pass over the man, he had become most capable and worthy, a true husband, a loving father, a credit to all about him. How was it done? Not in his own strength, but in the strength of this fabric of impossibilities rooted in error. During his life's experience among the working classes of the land he had personally known thousands of such cases. How was it done? Christianity was the instrument of the great change, through the Christ the new life had come. He knew of nothing else that ever had or ever could produce such a change. Amid strained attention and tense silence, he sketched the tragedy of his own home. It had been a hell on earth. He recalled a picture of a lad who stood by the side of his mother in a public-house beseeching her to come home, waiting till they were turned out at closing time. He recalled other influences which made that home a hell. Thank God, through the Christ, mother and father had been transformed, and the hell in that home had been turned into heaven. Whatever he was, or had been able to do, he owed to the influence of Christ, which began in the transformation of that home, and still continued with him. He did not know how such facts could be ignored. He was sure that if the workers turned from the Christ and Christianity they would commit a fatal error that could never be retrieved, and they would put back the clock of social progress for more than a century. He was amazed at the constant testimony borne by men in political life to the teaching they had received in the Sunday Schools and the Churches. The most trusted leaders of demo-

cracy had been reared in Christian teaching; most of the members of the Labour and Trades Union groups in the House were Christians. It was wonderful how many of the working men members were Methodist local preachers—Wesleyan and Primitive; the Chairmen of the Trades Union and Labour groups were both local preachers. The best leaders of democracy had come out of that which they were told was a fabric of impossibilities rooted in error. It was not less Christ that was needed, but more. The more Christ they had in individual or collective life the sooner they would realise perfect humanity, a kingdom of life, peace and brotherhood. He closed with an earnest appeal to take Christ first of all into their individual lives, and then into all their collective movements.

In the evening Mr. Henderson preached to a crowded Hall on Luke x. 37, and made a powerful appeal to the people to follow Christ.

REPORTS.

Lectures were delivered during March (in addition to those announced in the March issue) at East Islington, by Mr. H. G. Chancellor; at North Shields, by Mr. R. Brown; at Haworth, Sutton, Cowling, and Keighley, by Mr. W. R. Lester, M.A.; at Bingley, Manchester, and Skipton, by Mr. F. Skirrow; and at Wealdstone and North Kensington, by Mr. F. Verinder.

Manchester District.

The Hon. Secretary of the Manchester branch of the English League reports the following lectures and meetings during the past month:—

- Mar. 1—County Forum, Manchester. Mr. D. Catterall.
- 10—City of Manchester I.L.P. Dr. P. M'Dougall.
- 20—Public Meeting, Congregational Hall, Queen's Park, Manchester. Mr. Edward M'Hugh.
- 22—Public Debate in Coal Exchange, Manchester, between Mr. R. L. Outhwaite and Mr. W. C. Anderson (Socialist candidate for Hyde Division). This debate is the outcome of a challenge received from the City of Manchester I.L.P.
- 23—Public Meeting in Memorial Hall. Mr. R. L. Outhwaite.
- 29—North Manchester I.L.P. Dr. M'Dougall.
- 30—Public Debate in Public Hall, Chorlton-cum-Hardy, between Mr. F. U. Laycock, LL.B., and Councillor M'Lachlan (Socialist). Dr. Mumford in the chair.

THE LAND LAW REFORM ASSOCIATION.**21st Annual Meeting.**

This meeting was held at the National Liberal Club, February 27th 1908. The Rt. Hon. Sir Walter Foster, M.P., presiding.

The following resolution was adopted:—

"That this Meeting expresses its satisfaction at the enactment of the Small Holdings and Allotments Act and congratulates the Government on having thus greatly furthered the work of Land Law Reform, and supports the Executive Committee in their determination to exercise a watchful care over the administration of the Act.

"The Meeting also learns with satisfaction that the Government intend to introduce in the present Session a Housing Bill on broad and liberal lines, and also a Land Valuation Bill for England and Wales as the first step towards the Taxation of Land Values."

LAND VALUES.

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"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 RIGHT TO WORK.

Though previously denounced as introduced merely for party purposes, the Labour Party's Unemployed Workmen Bill gave rise to one of the most suggestive and instructive debates that have taken place in the House of Commons during the present Session. Briefly, the Bill would have imposed upon Local Authorities the obligation to find work for every person registering himself or herself as unemployed, or, in the alternative, to provide maintenance for the applicant, and his or her family; and any such work or relief was not to involve loss of electoral rights. By this means the Labour Party would enforce the practical recognition of "the right to work," which they claim, and which we claim, as an inherent right of every citizen of the community. For the most part, however, the speeches skilfully avoided the real question at issue; but they served to reveal the fundamental differences amongst people who should be fighting the same battle, confronting the same common enemy, which, unfortunately, are, in truth, the main obstacles in the path of far-reaching and radical social reform.

Owing to the fortune of the ballot, the Bill was introduced by a Liberal member, Mr. P. W. Wilson (St. Pancras, S.), who, however, evidently could not prevail

upon himself to endorse its working clauses and main provisos, and who, consequently, contented himself with commending it because, as he contended, "the principle of the Bill was that unemployment should be regarded as a national problem," and because it "embodied the only positive policy on this subject that was before the House"—he could scarcely have added, and before the country. However, even Mr. Ramsay Macdonald made little or no serious attempt to defend the main provisos of his Bill. Nor did he commend it as any remedy against the prevailing social ills, but as a mere palliative. He urged its adoption because—"there was a heavy responsibility upon that House to alleviate the distress which was the result of the evil social conditions of to-day." This may be true; but surely its greater responsibility is to remove the causes that produce "the evil social conditions of to-day"; and it is on this work that it would be well if Mr. Ramsay Macdonald and his party would learn to concentrate all their energies and self-sacrificing enthusiasm.

However, Mr. Maddison's speech, practically moving the rejection of the Bill, was little calculated to bring this view of the matter before the House or any political party within it. Dimly he seemed to realise that to solve the unemployed problem, to provide work for those denied "the right to work," we must fall back upon "a land scheme"—he must have meant either some scheme of land reform or of land settlement and utilisation. But he too evidently has no realisation of what the question of Land Reform really means and really involves. "Put the people back on the land was now the great cry," he said; but he informed the House that "he was a compositor, and he would sooner go to goal than go on the land. Indeed he thought he could serve his country better in goal than on the land." Far be it from us to question this view, for Mr. Maddison must know his own limitations better than we do. But we would remind Mr. Maddison that Land Reform would open up avenues of employment other than making drains, digging or ploughing; that the use of land is the primary necessity of all industries, even of compositing. Moreover, there is abundant evidence, from New Zealand and elsewhere, that wherever the use of agricultural land is available on fair terms and conditions that men, other than Mr. Maddison, though brought up to other employments, have found a more attractive and remunerative outlet to their activities in producing direct from the land.

Mr. Vivian's speech, seconding the amendment, was also far from enlightening. He fastened on the fact that even the member for Leicester, Mr. Ramsay Macdonald, could not contend that the Bill was any remedy for unemployment. And he plaintively asked, "If the Bill is not a remedy, why should the House vote for it?" A question which none of the supporters of the Bill ventured to answer. But Mr. Vivian's subsequent remarks betrayed a very insufficient realisation of the root, direct, and continuously acting cause of unemployment. He pinned his faith "to Temperance Bills, co-operative action between employer and employed, and joint action between

the Local Government Board and public authorities." He predicted that, if passed, "the Bill would intensify unemployment, lower wages, weaken Trade Unions, and generally prove so disastrous that it and all connected with it would in a comparatively short time be swept away by a disgusted public of rate-payers, and in that wreck would go down the sympathy of large masses of the people for social reform."

In his well-meaning speech in favour of the Bill, Mr. Brace (Glamorgan, S.), does not seem to us to have brought forward a single argument in favour of its provisos or its underlying principle. He frankly admitted that—"No one who had studied the question would think for a moment that a Bill of this kind was going to solve the question altogether. It was not intended to do so." In his closing remarks he ventured to commend the Bill as a means of preserving the skilled services of workers for "the employer in years of prosperity." We cannot refrain from expressing our curiosity as to what the promoters of the Bill thought of this argument in its favour.

Mr. Hemmerde (Denbighshire, E.) followed with a vigorous and effective speech. He frankly admitted the principle "that a man had the right to work," but expressed his doubts as to whether any such Bill could give or secure that right. The cure for unemployment he found in "root and branch reform of the land system." "Land reform," he contended, "would benefit all classes of workers." "Low wages accompanied land monopoly." "Beginning at the wrong end," as the Bill would do, "would retard the advance of the labour cause." And he pressed on the Government the necessity for proceeding with their Land Valuation Bills, and on the Labour Party the advisability of transferring their enthusiasm to the cause of Land Reform. For he feared that Bills such as the one then before the House "might have the effect of sending people to sleep about this great reform." Altogether a short, pithy, but telling and instructive speech.

Mr. Grayson (Yorks, W.R., Colne Valley), "looked at this question as a Socialist who had no hopes of a solution from the Liberal Government." But we cannot see that his speech in any way helped the elucidation of the real question at issue. Still he did point out "that the problem was not one of production, but of distribution." And that "it was not that work could not be found for everybody, but that we were trying to find a solution for unemployment without interfering with vested interests." But he did not point out which were the vested interests directly responsible for the chronic disease of unemployment; nor how the Bill before the House would in any way affect the general problem of the distribution of wealth.

Mr. John Burns' (Battersea) opening remarks were of that breezy, optimistic, Whig character to which the member for Battersea is becoming more and more prone. "Parliament was doing its best"; "slowly but surely they were getting to closer grips with this problem"; "in no country in the world was so much money diverted

to the relief of the poor, the impotent, the aged, the sick, the halt, the lame, and the blind;" and so on, and so on, shirking, not facing, the real question at issue. He then proceeded to the apparently congenial task of demolishing the practical proposals of the Bill, and wound up by saying, "The Government considered that this Bill was unworkable, and that it was a delusion and a snare, and that they intended to vote against it."

We have only space to record one characteristic point from Mr. Long's (Dublin, S.) speech in favour of the amendment. He is too old and too cunning a politician to attempt to grapple with first principles, but he made use of his opportunity to express his view that—"The hon. member for Denbigh Boroughs (Mr. Hemmerde) was very courageous in falling back upon the old tag of land reform as a remedy for unemployment. Never," in his opinion, "had a more ridiculous suggestion been made than that land reform would have the slightest effect in settling the question of unemployment." Courageous Mr. Hemmerde! Innocent Mr. Long!

The Chancellor of the Exchequer, Mr. Asquith, then followed with a more sympathetic, more statesmanlike, and more truly Liberal speech than that delivered by the President of the Local Government Board; a speech that almost justified the Labour Party bringing forward their Bill. After dealing with the practical proposals of the Bill, he continued:—

"That is the issue before the House. But there is another matter which has very naturally and very properly bulked largely in the speeches of hon. members, which is not in issue at all. That is whether we are satisfied with the provisions at present made by the law and the administration of the law for dealing with the problem of unemployment. For my part, I say without any hesitation, and I speak for my colleagues as well as for myself, that I am not satisfied. The problem of unemployment is a many-sided one. It is a problem which you cannot solve unless you consider causes as well as remedies, unless you are prepared not merely with correctives but with preventives. . . . Speaking for the Government, I can assure the House that we are giving, and shall continue to give . . . the most careful and earnest consideration during the autumn and winter to the best way of dealing with the matter. . . . Certainly we shall not fail in the most earnest, strenuous, and resolute desire to bring before Parliament some practical method of dealing with this chronic, but at the same time most urgent and pressing problem."

After a brief speech by Mr. A. Henderson, the House divided, and the Second Reading of the Bill was rejected and the amendment was carried by a majority of over 140 votes.

Even though it serve no other purpose, the above discussion should serve to bring the fundamental question of "the right to work" prominently before the country. In conclusion, we would, therefore, briefly state the question as it presents itself to us, and to those on whose behalf we are empowered to speak to our fellow-citizens.

We hold that every man has an inherent right to work; and that because men, individually and collectively,

must work in order to live. Hence if we admit, even if only in the abstract, the equal claim of all to live, we have necessarily to admit the equal claim of all to work. But, however hard and continuously they may work, men cannot create anything. Just as they can only live on, so they can only produce, i.e., draw forth from the land, the natural storehouse, whence all the necessaries and conveniences of life can alone be drawn forth. Hence it is that to secure to all "the right to life" and "the right to work," we must take steps to secure to them equal rights to the use of the Earth on which they alone can live, from which alone they can draw forth wealth for the maintenance of their lives and the satisfaction of their desires.

To give men work, and, better still, to give them the fruits of their work, a Bill on very different lines is required. Mr. Wilson's Bill is founded on a wrong diagnosis of the disease, and its proposals would only aggravate it. If each taxpayer were called upon to pay four or five shillings to provide an unemployment fund, many millions of men and women would be unable to buy hats, shoes, bread, and so many hatters, shoemakers, and bakers would be thrown out of work. It is very good of our legislators to busy themselves with remedies for an evil the cause of which they assume to be outside of their own policy and actions. But we are not deceived. The need is not for a Bill that will give Parliament the power to take employment and its fruits from a man who finds these under the operation of a natural, economic law, and give them to another, who gains the ear of a departmental manager, but for a Bill which will deprive Parliament of the power to deforce, to thrust out and hold out of employment millions of men.

Lord Penrhyn threw 2800 men out of employment, and kept them out for three years. To assist him in doing this the Home Secretary sent down a company of soldiers. Lord Penrhyn and the Home Secretary acted thus because Parliament has decreed, and still stands by that decree, that a few men shall be empowered to deny the right to work to their fellows, when and where they like. Every landowner exercises this power, some keeping ten men out, some fifty, and some three thousand. These men would be the customers, tenants and patrons of other men, if they were employed, but since they are not employed these others are also thrown out. A Bill for the Taxation of Land Values would cancel this power granted to the landowners by Parliament, and restore the right to work which Parliament has taken away.

Mr. A. H. Weller, Hon. Secy., Manchester Branch, writes, 23/3/08:—Our Public Meeting at the Memorial Hall this evening was a great success. The hall was comfortably filled. Mr. Outhwaite made an excellent speech, showing how the taxation of land values would solve unemployment and secure better conditions for all. He gave many illustrations of the needs for our reform both from abroad and at home. Mr. Thewlis, J.P., who presided, made a very sympathetic speech. The debate yesterday at the Coal Exchange between Outhwaite and Anderson was also good, and the hall was well filled.

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WHERE THE LAND IS VALUED.

From the Prospectus of the Strand Hotel, Ltd.

Messrs. Chinnock, Clarke, and Chinnock and Alex. R. Stenning and Partners, the two well-known firms of Land Agents and Surveyors, have given their joint report and valuation of the site, of which the following is a copy:

To JOSEPH LYONS, Esq., and MONTAGUE GLUCKSTEIN, Esq.

STRAND HOTEL SITE.

Gentlemen,—We have inspected the Strand Hotel Site, which comprises an area of about 22,267 sq. feet, having a frontage to the Strand of about 24 feet, to Exeter-street of about 331 feet, and to Burchleigh-street of about 65 feet, held direct from the Crown for a term of 80 years, from July 5th, 1907, at the ground rent of £2,200 per annum, fixed in consideration of the surrender of old leases and the proposed expenditure on New Buildings.

We are of opinion that this site is a valuable one, and, having an entrance from the Strand, is particularly suited for the purposes of an Hotel, and we estimate the present ground rent value of the site, for such a purpose, at 6s. 6d. per foot, equal to per annum.....£7,236

Deduct Head Rent.....2,200

£5,036

Which we capitalise at years' purchase.....20

Giving a value of.....£100,720
(One Hundred Thousand Seven Hundred and Twenty Pounds.)

We are, Gentlemen, yours faithfully,

(Signed) CHINNOCK, CLARKE, & CHINNOCK,

11, Waterloo-place, Pall Mall, London, S.W.

(Signed) ALEX. R. STENNING & PARTNERS,

121, Cannon-street, London, E.C.

Dated this 21st day of October, 1907.

"The London Daily News," 6th December, reported that the new site for the Y.M.C.A. in Tottenham Court Road, London, changed hands in 1900 for £1250 and a ground-rent of £2600; in 1906 an offer was made of £20,000 and a ground-rent of £5500. The owner refused this, saying he would not entertain any offer under 6s. a square foot, £8500 a year, or at twenty years' purchase; £171,000. No doubt Mr. Remnant, M.P., and Mr. Younger M.P., have asked the owner how on earth he ever managed to make such a decided looking valuation.

COMING EVENTS.

English League for the Taxation of Land Values.

April 3—League of Young Liberals (N. Islington Branch),
734 Holloway Road. H. G. Chancellor—
“The Lords and the Land.”

8—Keighley, Women’s Co-Operative Guild. F. Skirrow.

27—Central Council, English League for the Taxation
of Land Values, 8 p.m.

Colonial and Foreign News.

PROGRESS IN NEW ZEALAND.

We have just received a return, issued by the New Zealand Government, showing the progress made by boroughs and other local rating authorities in adopting the system of rating land values. There are now 84 of these local governing bodies which rate on the new system, twelve of them having adopted it during the years 1905-06. Since December, 1902, four boroughs and one town have taken polls on the question whether they would revert to the old or maintain the new system. In every case the ratepayers decided to adhere to the taxation of land values.

Another return which will interest the supporters of graduated taxes is one showing the “loss of graduated land-tax in the various counties caused by the subdivision of estates among relatives of owners for the twelve years, 1895-96 to 1906-07.” The loss amounted to £28,186 7s. 11d.

* * *

It is in New Zealand that the results of the taxation and rating of land values have been most marked; and in this connection our readers would do well to study the Blue Book, Cd. 3191, issued in 1906 by our present Liberal Government. The Land Value Tax was introduced in 1891 by the Ballance-Grey Liberal-Labour Government, at a time when, as Senator Bucklin, sent out in 1889 as a Special Commissioner by the State of COLORADO, states in his Report on the Tax Laws of Australasia, for some twelve years “there had been an enormously extravagant (Conservative) Government in control of affairs, who had plunged the country largely in debt, and, in many ways, ran it in the interests of the privileged classes. Land speculation was rife, and the country was apparently on the verge of a great panic. In 1891 thousands of unemployed gathered in all the cities of New Zealand asking for work, and the people were actually fleeing from the country in search of the right to labour.” During the four years preceding the Land Value Tax, Bucklin shows us, emigration actually exceeded immigration by 17,739, but “at once on the passage of the Land Value Tax the tide of emigration turned . . . and in the first two years after the adoption of the Land Tax the immigration exceeded the emigration by 15,370, and has continued in excess”—ever since.*

From the New Zealand Year Book for 1907, just to hand, we cull the following instructive statistics as to the progress and prosperity of New Zealand since 1891:—

* 1907.

	1891.	1906.
White Population, ...	634,048	857,539
Number of occupied and cultivated holdings over one acre, ...	41,224	72,338
Land in cultivation (including sown grasses), ...	8,893,225	14,382,787
Unimproved land value, ...	£75,832,465	£149,682,689
Value of improvements, ...	£46,392,564	£86,961,847
Horses, ...	211,040	342,608
Cattle, ...	831,831	1,851,750
Sheep, ...	18,128,186	20,108,471
Exports, ...	£9,400,094	£17,840,346
Imports, ...	£6,503,849	£15,211,403
Coal output, tons, ...	668,794	1,729,536
Railway receipts (in spite of great reduction in charges), ...	£1,115,432	£2,624,600
Bank deposits, ...	£12,796,098	£22,422,243
Bank assets, ...	£16,814,518	£23,829,933
Savings Bank depositors, ...	126,886	341,114
Savings Bank deposits, ...	£3,406,949	£11,170,025

It is true that the New Zealand Government has endeavoured to encourage settlement also by buying big estates and dividing them up, and has, besides, passed several Labour Laws such as the Industrial Arbitration and Conciliation Acts, but the tide has turned and the great improvement had set in before these measures were put into force; and, as for the Labour Laws, the late Premier, the Rt. Hon. R. J. Seddon, admitted at a meeting of the Australian Labour League at Sydney, only a few months prior to his death, that so far the New Zealand Labour Laws had benefited one class only, and that the landlord class! In short, they had only gone to show that it is very little use passing laws to fix a minimum wage for labour so long as the power is left in the hands of the land monopolists to fix a maximum rent which takes from the worker pretty well the whole of his minimum wage above and beyond a bare subsistence.

It may be of interest to our Liberal Government here at home to learn that, allowing for the necessary changes caused by death, the New Zealand Liberal-Labour Government which carried the Taxation of Land Values in 1891, and afterwards carried the Rating of Land Values and established Old-Age Pensions and Women’s Suffrage, on the lines of “One man one vote, one woman one vote,” is still in power to-day, being returned at the last election with a majority of three to one in the House as against its Conservative and Independent opponents.

ANGLO-NEW ZEALANDER.

LAND VALUES IN QUEENSLAND.

By E. Crawshay-Williams, in “Westminster Gazette.”

Queensland is a very interesting Colony in many ways, and the mind of the politician of this portion of the Empire might turn to it with considerable profit. He will see upon the records of the State an account of a dispute between two Houses of Parliament. He will find in operation at the present moment a system of election practically similar to that of the Alternative Vote, the introduction of which is at present being pressed in this country. He may also consider a working model of the principle of Land Rating upon the unimproved value, which is, to all intentional purposes, a single tax for municipal purposes. We find all the particulars of this last subject in the interesting Paper (Cd. 3,890) which has just been issued. This Paper shows that besides a land system novel in its application, the State of Queensland can produce another novelty—a Government Report

which shows evident traces of humour, and which is written in a bright and readable style. Nor is it only pleasant to read; it is also profitable.

Here in Queensland there is actually in operation a system about the merits and demerits of which there is in this country considerable difference of opinion, and which has for long been the subject of animated debate. Nor is it fair to dispose of this palpable fact by remarking that conditions are very different out there. They are indeed different in some ways; but Queensland has its city and its country districts and population; it has—on a minor scale, it is true—the complications which appertain to Land Tenure in this country; and, most important of all, the State of Queensland is subject to the same economic laws of cause and effect which exist in the United Kingdom to-day.

In Queensland the land is assessed with a view to providing money for Local Government purposes, and for these purposes alone; it is, moreover, the sole source from which the Local Government derive their income. All the duties of the governing bodies are carried out upon this basis of revenue alone, and their duties are practically as various and important as they are in any other parts of the world. The State, indeed, only excepts from the control of the Local Governments "more or less onerous duties of a national benefit," and even some works—such as main roads, bridges, and sanitary inspection—which do not confer a national benefit, are included in the multifarious duties of local concern. In the foregoing connection, says Mr. Corrie, President of the Queensland Institution of Architects, in his report, which forms the bulk of the Parliamentary Paper under review,

it must be remembered that the Local Government in Queensland no longer receives any endowment assistance from the State, and in effect is only permitted the one mode—an unimproved land tax—of raising revenues for general purposes.

Such is the system. What are its results? They are summed up in a letter from the Under-Secretary to the Treasury at Brisbane:—

The effect of this land value taxation has been to depreciate the value of land held for investment or speculation purposes, and to stimulate the utilisation of vacant land when practicable so as to obtain some return for the rates paid. The exemption of improvements from taxation has a tendency to encourage building operations.

As regards the effect on rents, it is obvious that the rentals from improved properties can be lower with taxation on land only than they would have to be to give the same per centage of return if the improvements were also taxed.

This is evidence positive and pregnant, but it would be of interest to follow up rather more in detail the history and effects of the Single Land Tax. Its history is a curious one; in fact, it can scarcely be said to have any history, for, as Mr. Corrie remarks, "The single tax on unimproved land values, has, in fact, developed during the discussions on the 1890 Bill in the Assembly." Slowly and by successive steps, without apparently any coherent or definite aim in the way of concrete purpose or principle, the unimproved land tax became the basis upon which to carry on the general functions of Local Government. When, in 1890, the decisive step was taken—and it was a sudden and comprehensive bound forward—the fact that there was in existence this system of land-value rating seems to come with a curious unexpectedness. "Quite a shock was given," says Mr. Corrie, "to some of the older Parliamentarians to discover, through the candid utterances of one strong advocate of the principle,

that it was a simple land tax." Of course, there were the usual croakers and growlers, who everywhere are to be found, nervously opposed to any bold step in the direction of reform:—

"The usual forebodings of disaster were not wanting," says the Report; and again: "Numerous were the opponents to the measure outside the Legislature, and varied the prognostications of disaster."

In spite of all these forebodings, the Local Authorities rose admirably to the occasion. They found themselves instantly called upon to face the change from an old and familiar system to one which, while it was to a certain extent known to them in theory, was very little understood in practice. The Local Governments had hitherto been more or less bounty-fed by the State. Now they found themselves stripped of their endowments, and forced to raise money by a land-tax, which was to be for the first time levied upon the unimproved value of the land. "The Local Authorities themselves," says Mr. Corrie, with one of his touches of humour, "had the briefest time for consternation," and it is no wonder that in the first year of its application under these peculiar conditions the new system caused considerable difficulty all over the Colony. A further complication, and one which makes it very difficult to precisely deduce the first results of the new rating system, was caused by the Australian financial crisis of 1893. But the whole bulk of evidence, with the conclusive fact that the principle has not been rescinded, but only confirmed and extended, goes to show that from the first the new scheme was a success.

The Local Authorities Association, formed in 1896, save for a few minor modifications, suggested no departure from the land rating system, and in 1902 an Act was passed consolidating the whole of the laws relating to Local Government, and confirming the principles of the 1890 Act. Although numerous suggestions from the Association's members and others were received, "none raised any dissatisfaction" with the principles of the land-tax. The satisfactory working of the scheme is attested in the following passage:—

The British Government, seeking similar information [as to Queensland's experience of land value taxation] last year, the request was referred by the Premier (Hon. William Kidston) to the Association. Being then treasurer of the Association, the writer suggested the matter should be discussed at the coming annual conference, and offered to open a debate upon the incidence of unimproved land valuation. The executive, however, considered the question to be so "non-contentious," the local governing bodies resting "so satisfied with the principle," it was undesirable to occupy the time of the conference in this connection.

In fact, save for certain limitations in the case of particular lands, such as Crown lands, and the streets of the Local Authorities, which need special treatment, the Report states: "No evidence is to be found to substantiate dissatisfaction being felt with the principle of valuation now in force." Moreover, referring to the exceptional cases in which the operation of the land rating system is not found wholly satisfactory at present, Mr. Corrie says:—

As indicated, each can, by some special procedure, be surmounted without interference with the general application of the principle of the system.

Taking the effects of the new system, with regard to the result shown upon the building trade, the Report testifies that even during the financial depression of 1893

the absence of any tax upon improvements considerably relieved the tension imposed upon the

holders of improved properties during the depression, and also encouraged building operations being undertaken at an earlier period, and to an extent that would not otherwise have happened.

As to land speculation, "the new system of taxation," says Mr. Corrie, "it is believed, will always have a deterrent effect upon the holding of land for merely speculative purposes," and later, "the new system can be accepted as distinctly against the maintenance of fictitious values in land."

Further on in the Report we find the following as to the question of rent:—

Coming now to rentals, it would appear obvious that with taxation on the land only, the rentals from improved properties can be lower than they would otherwise require to be were the improvements also taxed, yet give as good a percentage of profit to the owner on his investment; or, put in another way, that a better building could be provided without the owner having to be penalised for his enterprise.

In conclusion, the general opinion of the report of Mr. Corrie upon the system is admirably summed up in a passage towards the end:—

It is left to the youngest of the Australian Colonies to evolve, or, at any rate, to practically apply, for general local taxation purposes a system, which however far it may go or fall short, was believed to embody to a considerable extent the promotion-of-improvements principle, a principle which, while it had been theorised upon by many, was never so convincingly stated as to persuade any people to its extensive adoption on any broad lines.

It is a system neither borrowed by their legislators nor accepted by the people of Queensland ready-made from others, but one educated, as the gradual development of legislation proves, more or less subconsciously from the germ of the idea, which in its integrity is an excellent belief—viz., that a premium should be held out, or at worst no discouragement offered, to the improvement of the unexploited lands of a new country.

It is a system that in its Queensland application is intended to provide for some reasonable advantage accruing to the land taxed, and which has worked in operation with fewer difficulties than its most sanguine supporters could have anticipated.

This is striking evidence, which should be of great importance to all who are interested in the question of land taxation or rating. The system of levying a rate or tax upon the unimproved value of land may not, indeed, prove the panacea which some are, perhaps, too ready to consider it, or be a source of vast and novel revenue to the State. There will be, moreover, without doubt, many difficulties to be surmounted before such a system can be introduced into this country. But one thing the accumulated evidence obtained from all sources seems constantly to confirm, that the influence of this method of raising money is a good influence. The system that in new countries encourages improvements, provides a greater number of better and cheaper houses, and raises revenue in the fairest and most beneficial manner, is a system which will tend towards, if it does not immediately effect, the achievement of the same desirable ends in an older land. What is more, there is the solid fact, as food for reflection and material for study, that in Queensland the community is equitably and satisfactorily financing its whole system of Local Government upon revenue derived from a single source—a levy imposed upon the unimproved value of land.

Hon. J. H. Carruthers, ex-Premier of New South Wales, left Sydney on March 18th for this country, to represent

his Colony at the Franco-British Exhibition. The visit of Mr. Carruthers will be of special interest to our readers, and to all land reformers. During his tenure of office he remodelled the whole system of taxation in the Colony, altering and defining the taxing and rating powers of the State and Local Authorities, and placing the whole of the latter on a land value basis. This system only came into force after Mr. Carruthers was unfortunately compelled to retire owing to ill-health, but by the time he arrives here he will no doubt have an encouraging story to tell with regard to its results, in addition to an interesting account of the system itself, and how it was established.

THE LAND VALUES OF NEW YORK CITY.

In "The Morning Post" of Saturday, March 14th, their "own correspondent," Mr. A. Maurice Low, has an interesting article on the "New York Rentals," the following extracts from which will interest our readers:

The most expensive piece of property in the world is said to be at the corner of Broadway and Wall Street, which is the financial heart of the New World, and, roughly speaking, corresponds to "the City," as that term is used in London—the historic one mile square that clusters about the Bank of England. In a big building on this corner is a little cigar shop, whose proprietors pay the modest rental of £8,000 a year, which averages £7 per square foot per annum. One of the striking features about New York rents is the enormous sums paid for space by petty industries which, it would seem, could not possibly make money enough to meet the rent, not to mention the wages of employees and profits; but their owners grow rich instead of ending in the bankruptcy court. In the building which is the terminus of the tube connecting New York with New Jersey, which was thrown open to the public this week, a "boot-blacking corporation" pays £2,000 a year on a twelve-year lease.

Men who rent space for the sale of cigars pay even more for the privilege than do the boot-blacks, but then there is more profit in tobacco than in blacking. In the same building where the "boot-blacking corporation" pays £2,000 a year there is a little glass-covered booth with an area of only 9 ft. by 21 ft., for which an annual rental of £1,500 is paid, while a man who has the privilege of dispensing soda water to the thirsty traveller can afford to pay a rent of £3,000 a year and still make a profit.

It has been computed that office rents range from eight to sixteen shillings a square foot a year, or about £200 a year a room, which includes rates and taxes and steam heat, but not electric light; and as some of the large concerns occupy a whole floor their rent account is a comfortable fortune in itself. In the shopping district, what corresponds to Regent Street in London, rents are still higher with a constantly rising tendency. In New York leases are made for very much shorter terms than in England, because almost without exception owners of property are willing to sell at a remunerative price, and the average American would rather buy property and mortgage it to obtain the purchase money than lease for 99 years and not profit by the unearned increment. The longest lease ever made in New York, it is said, was recorded not long ago, when a piece of property at the corner of Broadway and Thirty-third Street was leased for 105 years, during which time a total of £2,400,000 will be paid. For the first forty-two years £800,000 will be paid in equal instalments, and for the remainder of the term £1,600,000, which shows the faith of the lessee in the continued appreciation of property in that neighbourhood; but before he can make money out of his speculation he must first put up a building that will cost between £400,000 and £500,000.

POLITICAL ECONOMY

Pour Rire.

Extracted from "The Sketch" of 6th November, 1907.

A £125,000 Garden!

Rhubarb, £10 a Stick!

FRUIT AND VEGETABLES WORTH THEIR WEIGHT IN GOLD.

ILLUSTRATIONS —

- 1.—Rhubarb worth £10 a Stick, by reason of the valuable ground it occupies.
- 2.—A Small Bed of Sage on ground valued at £100.
- 3.—Pears for the privileged in the £125,000 Garden.
- 4.—The late Mr. O. Philippe who owned the Garden.
- 5.—A corner of the Garden.
- 6.—Grapes worth £50 a Bunch.

This Garden is behind the Cavour Restaurant, Leicester Square, and measures 105 feet by 48 feet. Sixty-three feet of it is cultivated; the remainder is waste, or used as a poultry farm. To make the garden the late Mr. Philippe had a number of small houses pulled down some fourteen years ago, and it was his great hobby.

A rough estimate places the value of the ground at £125,000, and thus, of course, the fruit and vegetables grown on it are worth fabulous prices!!!

This extract should delight the hearts of our "cabbage patch" politicians. Such a result must be beyond their wildest dreams of avarice.

What a chance for the unemployed lies hidden in London land values!

Odds Urban and Rural Valuations!

Here is **RUS IN URBE** in excelsis!

H. LL. D.

THE CHANCELLOR OF THE EXCHEQUER ON LOCAL TAXATION.

In the House of Commons, February 19th, Mr. HEDGES (Kent, Tonbridge) moved "That, in the opinion of this House, the present system of local taxation and the relations between local and Imperial burdens demand the immediate attention of his Majesty's Government, with a view to a more equitable adjustment as between local and Imperial obligations."

In the course of the debate, Mr. ASQUITH said:—We are waiting the Report of the Poor Law Commission, which we hope to have this year or the beginning of the next, and which, I am sure, will give us a great deal of assistance in finding a practical solution of this problem. I think it will lay the foundation for distinguishing between site value and the value of improvements, and in that way will provide an additional source of revenue for the discharge of purely local burdens.

For the local expenditure which is ultimately to be chargeable locally you will have to rely first on an improved system of rating, and secondly upon some system of taxation of site values.

I am most anxious to have an early opportunity of dealing with local taxation, but I repeat I cannot put the matter in train for legislative solution until, first, having last year swept aside the cumbrous system of assigned revenue, we next get a proper system of valuation

in working order, and so can do even-handed justice not only as between the Imperial Exchequer and the ratepayers of the country, but also as regards the localities. (Hear, hear).

Mr. HEMMERDE'S SPEECH ON THE UNEMPLOYED BILL.

On Friday, March, 13th, the House of Commons discussed the provisions of a Bill promoted by the Labour Party, the object of which was to place upon the Government the responsibility of securing employment for persons out of work, or, as an alternative, to provide for their maintenance. The following is the "Times" report of the speech delivered by Mr. Hemmerde, M.P. for East Denbighshire, the only speech which indicated the cause of the evil and advocated its removal.

Mr. Hemmerde said:—"It was not an easy task for the representative of an industrial constituency to oppose the Bill, but he opposed it because, though not unwilling to support the principle that a man had the right to work, he did not think the Bill would give that right. The Bill might do mischief and set back the march of progress. There were methods that would be more effective. (Hear, hear). He voted in favour of the amendment to the Address dealing with the question of the unemployed, because he was very dissatisfied with the speech of the President of the Local Government Board on the subject. The way to deal with it was by root and branch reform of the land system. (Hear, hear). He wished he could induce the party opposite to show as much enthusiasm for land reform as for this Bill, which was a mere palliative. Land reform would benefit all classes of workers. How would the miners of East Denbighshire be benefited? There was only one way to give the miners more share in the wealth they created and give them the work they needed, and that was to bring into use mining land now kept out of use. Work was wanted in East Denbighshire and wages were low, but if land were rated and taxed on the real market value and not allowed to be kept out of the market, the result would be that there would be more than enough work. Low wages accompanied land monopoly. He declined to accept the doctrine that in modern industry a surplussage of labour is inevitable. By land reform more industries would be set going, more mills, more steel works, and more work in the building trades. Instead of advancing a solution of the unemployed question, a Bill like this might have the effect of sending people to sleep about this great reform. The first thing was to get at the essential facts upon which industrial depression rested. He urged the Government to seriously deal with land reform. No real advance could be made until an English Valuation Bill was passed. He could not support the present Bill, because he believed it would be bad in its effect. They must begin at the other end, and beginning at the wrong end would retard the advance of the labour cause. He was not terrified at the Bill being called a Socialist measure; he simply looked at the Bill to see if it would do what was claimed for it, and he did not believe it would; there was nothing definite in it that would induce him to support the second reading. If there were no hope of land reform, he might vote for it as a counsel of despair, but until it was shown that Parliament would not deal with the root cause of the evil, he declined to vote for a Bill the only effect of which would be to draw attention from the true remedy, which would be found in the success of a struggle with the great monopolists who were throttling industry at the present time. He should, therefore, vote for the amendment. (Hear, hear)."

LAND VALUE AND IMPROVEMENT VALUE.

A Practical Illustration.

The following extracts are taken from an interesting article which appeared in the "Glasgow Herald" of March 14th:—

"A correspondent who believes that there is no basis for the contention urged in many quarters that it is impossible to make a true valuation of land apart from the improvements that may have been made on it has sent us a copy of the Assessment Roll for 1903 of the State of California, and some notes on the procedure adopted.

The tabular statement, unfortunately, cannot be reproduced here in full. California is divided into fifty-seven counties, and for each of these the different assessors have to fill in details of (1) value of real estate, (2) value of improvements on real estate, (3) value of personal property, and (4) money and solvent credits.

The value of real estate is usually taken at about 60 per cent. of what may be regarded as the market value; but our correspondent adds that, of course, it is one thing to quote a market value, and quite another to say that it can be actually sold at that price.

Improvements on real estate include buildings and other fixed improvements, and the valuation is usually on a comparatively low basis carrying out the idea of not penalising unduly the improvement and development of property.

The following table shows the assessors' views regarding real estate and improvements in a few of the more important counties of the State:—

County.	Real Estate. Dols.	Improvements. Dols.
San Francisco, ...	261,960,506	128,159,408
Los Angeles, ...	96,401,189	40,185,600
Alameda, ...	65,967,360	38,737,986
Santa Cruz, ...	37,849,145	16,239,990

These figures show that, roughly, the improvements have been valued at about half the value of the real estate. In other counties, however, the difference is much greater, and, in view of the existence of the Equalisation Board, it may be inferred that the valuation of the improvements is pretty fairly done by the assessors. Such are:—

	Real Estate. Dols.	Improvements. Dols.
Humboldt, ...	18,274,227	3,214,519
Monterey, ...	12,045,370	2,771,315
Solano, ...	12,089,607	4,699,801

We note that in one or two counties the improvements are considered almost as valuable as the land itself, and that California rejoices in being comparatively free from debt, the total, floating and funded, only amounting to some 3,120,569 dols."

This question of the relative proportion of land value to improvement value in different areas has lately been much discussed by supporters and opponents of our movement. We do not attach great importance to the opinions expressed on either side, preferring to wait for the revelations that will follow an official valuation. But we are forced to say that as often as returns come from different parts of the world, where the separate valuation has been made, we are surprised, and our surprise is always evoked by the same striking fact, that the land value in nearly every case exceeds the improved value. Some of our own supporters, for example, have estimated that in rural and sparsely populated districts the value of land is much less than the value of improvements. We have never been able to agree with this view, and the report from California is on our side. The value of land in the first

four counties mentioned above is 51.7 per cent. of the total value of the real estate; in the last three counties it is 76.8 per cent. The population in the counties of Humboldt and Monterey in 1880, according to Scribner's Statistical Atlas of the United States, was from 2 to 5 per square mile; in San Francisco it was over 120 per square mile, yet the value of the land in relation to the total value is far greater in these two rural counties.

CAN A TAX ON LAND VALUES BE SHIFTED?

To the Editor of "Land Values."

Sir,

Mr. Reid appears not to have understood the argument of my letter published by you in December. With your permission I will try to make it more clear.

It is I think admitted that anything that makes a site more desirable or relieves the tenant of any expense in respect of it increases the rent that can be obtained for it. If, for instance, access to it is cheapened by the freeing of a bridge from tolls, or by any other means, the landlord can obtain a proportionately higher rent. It is also a matter of common sense and common experience that if the landlord undertakes to pay the rates he can charge a proportionately higher rent than he could if the burden of the rates was upon the tenant. Does it not follow from this that if the landlord were compelled by law to pay the rates, or any part of them, the effect would be the same as when he does it by choice. But the same result would not occur by the landlord being charged a land value tax for Imperial purposes, because in that case the tenant would not be relieved from any charge in respect of his holding, and therefore the letting value of the property would not be increased. There is no injustice in the rent rising when the rates are taken off the tenant, he still only pays the value of the monopoly which he enjoys.

This is not an argument against charging land values with the rates or taxes. As far as I know it has never been suggested that the tenant should be relieved from paying the annual value of the land he occupies, but it is suggested that the payment, or some of it, should be diverted from the pocket of the landlord to the public purse.

Yours truly,

F. W. CHUBB.

REPLY BY WILLIAM REID.

I agree with the arguments in Mr. Chubb's letter in so far as the present system of taxation is concerned. If any individual ratepayer or a particular set of individuals were relieved of rates, the amount would simply find its way into the pockets of some landlord. But we are proposing to alter this system, and hope to see all this reversed. We want the landlord not only to pay rates, but to reduce rents as well. This I think will be accomplished when the landlord is forced to find users for his taxed land. He cannot afford to keep land idle on such terms, but must find tenants. Under the present system he can give relief himself by paying taxes, and then recoup himself by increased rent. When the tax is placed direct on the landlord he will have to find relief from his own burden of taxation, and this may compel him to take less rent. I do not yet see the difference between the effect of local and Imperial taxation on land values. I think if the landlord paid all the Imperial taxes, and the present system remained, they would simply add to the value of their own holdings. Any trader doing business in this country has simply to put all his burdens against what they would be anywhere else, and no manipulation of the present system of taxation can get over this simple economic fact.

I would like Mr. Chubb to keep in mind that we are proposing to put the burden of taxation on to the landlord. It is now on the industrious community, and they cannot get it shifted, for however it is juggled it gravitates back to the same centre. When we put the burden on the landlord it will be interesting to watch his attempt to juggle it away from himself. For my part I am willing to lay long odds that he will not be able to do it.

A NEW INDICTMENT OF THE PRESENT RATING SYSTEM.

From Annual Report of Land Law Co., Ltd.

From Economist, 14th March, 1908.

At the 25th Annual Meeting (11/3/08), Mr. T. C. T. Warner, M.P., chairman, said:—

"Before closing my remarks, I should like to say something on the question of the rates. Of course, we suffer from heavy rates like every other owner of real property in the country, but there is one point at which the rates hit us especially. As a general rule the rates are calcu-

lated on the rent of the house—the real value of the house—but in our case, in these large blocks of building, we charge as rent a certain amount that is not really rent. For instance, in addition to the wages and food of the servants, there is the expense of a manager, clerks, and so forth; staircases and landings must be kept well cleaned and lighted; the lift service must be prompt and efficient; porters must be intelligent and polite; halls and staircases must be well furnished and carpeted, and all the buildings must be kept in thorough repair and up to date. In our case the whole of the service arrangements are controlled from this office. The office is open day and night, and is in telephone communication with every building owned by the Company. It is connected by private wire with the Whitefriars fire station, so that should a fire occur at any of the Company's premises the fact could be immediately communicated to the fire brigade. Lifts in office blocks are repaired at night, so as not to interfere with business during the day, and in all the Company's principal buildings the Magneta system of regulated clocks has been adopted, and the halls fitted with postal boxes under control of the General Post Office. A considerable amount of money has to be expended on this, and is charged to the rent—the tenants pay a little extra for having all these things. As you will see at once, this is not strictly rent—it is payment for services—and yet we are only allowed a small amount, the same amount as would be allowed in any house where these things were not done. It is certainly rather hard upon us that what is not actually rent should be rated, and that we should have to pay upon it as if it were part of the annual value of the house."

This seems to be one of the explanations why the Taxation of Land Values is making such progress. As Mr. Warner truly says, the payment for the lift and other similar services is not rent and so should not be included in the rate collector's book. But so it is with the building itself. The rent payable for the use of the building is but a payment for services rendered in erecting the building and in keeping it in the necessary repair. The Taxation of Land Values proposal involves the complete blotting out of buildings and all they contain from the rating standard. We should be just as much concerned to relieve a building as a lift from the oppression of the rates.

THE LAND QUESTION IN THE MONTHLIES.

"THE CONTEMPORARY REVIEW."

To the March number, Professor L. T. Hobhouse contributes a timely and philosophic article on "The Prospects of Liberalism," which is well worthy of study by every student of modern politics. "The great ever-present problem of the modern State is the contrast of overwhelming wealth and grinding poverty," he truly contends. And it is in the radical reform of "the traditional methods of local taxation," or, in other words, in the Taxation of Land Values, that he finds the most promising and far-reaching "constructive measures of social reform" that we have a right to expect from the Liberal Party. Had the present Government concentrated all its energies on this measure, Mr. Hobhouse's view of the prospects of Liberalism might have been more optimistic. The article closes with the following warning:—

"There are before the country two possible policies and one that is impossible. It is possible to pretend a cure of social evils by making the poor man pay through import duties for all the benefit that the State can give him. It is possible to secure

these benefits in reality by throwing the cost on aggregations of wealth, which are not merely useless but injurious to their owners, and to the social health. It is not possible to recommend the existing order as the last word of statesmanship and of civilisation."—We should think not!

"SOCIALIST REVIEW."

The second article, equally noteworthy and opportune, is one by Mr. Josiah C. Wedgwood, M.P., in the new "Socialist Review," entitled, "Henry George, Unemployment, Socialism." Mr. Wedgwood is a busy man, but his business seems to aid him in doing work of a very direct and effective kind. His writing is almost perfectly suited to his readers, if, as we assume, they are Socialists. For the men who feast themselves on political abstractions, who pervert politics and statesmanship to the work of charity, who, after they have heard the word Socialism pronounced seven times as the remedy for social evils, experience the glad and warming sensation that comes to a man who has partaken of a substantial meal—for these men Mr. Wedgwood's arguments contain much that is salutary. The editor of the "Socialist Review" has made us his debtors by publishing this article, and we hope and believe he will even do more for our movement in the future.

"Because there are unemployed, there are five men after every vacant job; because there are five men after one job, wages sink to subsistence level; because wages sink to subsistence level, this world is not a good place for sensitive people to live in. So if we stop unemployment we do a good deal more than 'keep a few heads above water,' we affect all the relations between capital and labour. . . ."

"Instinctively everything in our present civilisation is regarded from the point of view of the owner; . . . if the owner of 'ripening' land lets the ripening process continue to the injury of a whole town, the town lets him off his rates; if Lord Penrhyn shuts down his slate quarries and throws thousands out of work, he too is rewarded by being let off his rates. Could a system more conducive to non-employment be conceived?"

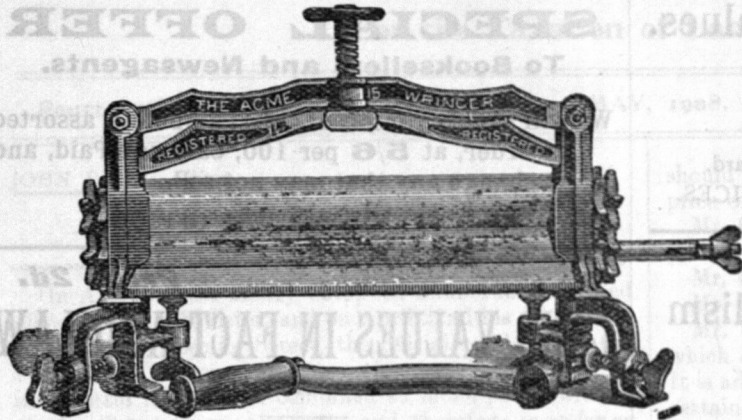
These two passages indicate the forcible manner in which Mr. Wedgwood points to the cause of unemployment and to the method of removing it. There is a depth of undeveloped meaning in that statement about this world not being "a good place for sensitive people to live in." If Mr. Wedgwood develops it some day, he will still further strengthen the case for the taxation of land values.

"THE WESTMINSTER REVIEW."

"Land Reform Lessons from Brighter Britain," is the title of a brightly-written article by Mervyn J. Stewart, giving the lessons taught by a recently issued New Zealand Blue Book, B-17A, 1907, and is to us the most attractive article in the March number of "The Westminster." He closes with the following suggestive passage:—

"Will not Mr. Asquith, who has the power, learn the lesson taught by B-17A, 1907, New Zealand, and persuade his colleagues to abandon their ill-judged small holdings schemes, and concentrate upon the taxation of land values as the only true and effective land reform? As Chancellor of the Exchequer he can include this great and vital reform in his Budget, and the House of Lords will be powerless to intervene."

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For the Taxation of Land Values.

Fourteenth Year—No. 168.

MAY, 1908.

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JOHN PAUL, *Editor.*

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On April 5th Sir Henry Campbell-Bannerman resigned office as Prime Minister, and on April 22nd his death took place at 10 Downing Street, the official residence of the Premiers. Our sense of loss on this occasion is deep. It is doubtful if any man combined so much power with so much will to advance our cause, and, therefore, in so far as the success of that cause depends on individual men, it could scarcely have suffered a more severe loss. We are persuaded that the country is not even yet in a position to appreciate how great this man was as a statesman, how, associated with all those amiable qualities which endeared him to personal friends, with those qualities of courage and steadfastness, there were wide sympathies and clear insight which led him far and successfully in the endeavour to solve the great problems which weigh on society.

Mr. Asquith has been appointed Prime Minister, and the Cabinet has been reconstituted. While none of the changes call for special remark, Lord Elgin's retirement from the position of Colonial Secretary calls for an acknowledgment of the fact that during his tenure of office much valuable information as to the operation of the taxation of land values in several of the Colonies was obtained and published in official reports.

BY-ELECTIONS AND SOME LESSONS.—Consequent on the changes in the Cabinet, and on other circumstances, several by-elections are taking place in England and Scotland. In the Scotch constituencies especially the question of land reform is very much in evidence. The interest and hopes of the people have been roused by the discussions on the two Land Bills, and some plain men are taking occasion to instruct their candidates in the principles of political economy. The following dialogue between Mr. Gammell, Conservative candidate for Kincardineshire, and an elector should serve to enlighten our Socialist and Conservative friends on the difference between a horse and a farm, or in other words, capital and land:—

Questions having been invited, Mr. Catto, manager, Cove Manure Works, complained that if his house was not in order he had to improve it himself. The landlord did not do it.

Mr. Gammell said the questioner was unwise to make such a bargain with his proprietor. In the case of his tenants he had to carry out structural alterations required by the sanitary inspector.

Mr. Catto.—You are perhaps a more generous landlord. Why not give us the power to remodel the law and make the bad good?

Mr. Gammell.—There may be good landlords and there may be bad, but I think everybody will agree that a Government Department which is bound to exact the last penny is harder than a great many landlords.

After further discussion Mr. Gammell asked—Can you tell me if there is any more reason why the rent of a farm

should not be adjusted by public competition than the price of a horse?

Mr. Catto.—The price of a horse is fixed by free competition, but a farm is not.

Mr. Gammell.—I beg your pardon.

Mr. Catto.—Oh, but I'm right. (Laughter).

Mr. Gammell.—I ask the company is there anything which debars free competition in the letting of a farm? It is advertised in the papers for offers, the complaint of a certain number of agriculturists apparently has been that the highest offer has invariably been taken. Surely. What more could you have in the way of free competition? (Applause).

Mr. Catto.—I go to the market to purchase a horse. If the price does not suit me I won't have it. If I go to choose a place where my food is to grow I must take it or starve. (Applause).

NOT ALTOGETHER DREARY.—A well-known Glasgow Bailie stood for five minutes in the House of Lords while Lord Saltoun was condemning the Land Values (Scotland) Bill. One would have expected him to display some interest in the discussion, as he has taken some part in promoting similar measures. He proved himself, however, a true civic descendant of Bailie Nicol Jarvie who would not give the first "keek" of the Gorbals for all the glorious scenery of the Highlands. "A little of this goes a long way," he exclaimed, as he left the chamber in disgust. There was some reason for the criticism at that particular point, but we hope our readers will peruse the report of the discussion given elsewhere in our columns. Taken as a whole, nothing is better fitted to give them a clear idea of the stage which our movement has reached in this country. As often as the taxation of land values is set rolling as the subject of discussion, there is sure to be a lively game, and a keen fight. No noble lord was consistent in his arguments, but several of them argued well in favour of the principle, and more served it well in arguing against it. One notable fact became evident in the course of the discussion—that the man who adheres most closely to the principle, who presses it furthest, has least to fear from attacks on his arguments.

A MUNIFICENT GIFT.—Out of this sum of £27,225, Sir Hugh Shaw Stewart gave £5,000 to the town of Greenock, intimating that the remainder of it would be absorbed in paying the death duties on his estate. His action was hailed by some people as splendid and generous. The "Scottish Farmer" ventured the remark that it would be a long time before the taxation of land values would do so much for Greenock. A short trial of the system would be the best test of this statement. Ten acres are a very small fraction of the area on which Greenock stands, but when their ownership serves to distribute so much wealth in this unequal way, we may affirm that the thousands of acres are at work performing the same unworthy service. No wonder people groan under these ridiculous processes of robbery, philanthropy, and adulation. It is a tiresome treadmill.

THE LUNGS OF A CITY.—Mr. James Dundas White, M.P., has from time to time elicited much useful official information with regard to the conditions which govern the lives and industry of the Scottish people. Owing to his efforts we are able to judge by figures to what extent overcrowding prevails in Scotland compared with England. Taking three cities in each country we have the figures showing the "percentage of total population occupying overcrowded tenements, that is, more than two persons in one room" :—

	Percentage.
Liverpool,	7.94
Leeds,	10.08
London,	16.01
Edinburgh,	32.94
Dundee,	49.44
Glasgow,	54.7

These figures suggest to us the question: "Where should the lungs of a city be situated?" The landlords are very anxious to preserve what they call the city's lungs, but, at present, the citizens require to travel twenty, thirty, or a hundred miles out of London and Glasgow before they reach any spot which may serve the purpose of such an organ. They poison each other in their overcrowded homes. It is in their homes which they occupy every day and night that they should find their lungs, not at Yarmouth, Margate, Brighton, or Rothesay. The lungs are all outside of the cities where there are no people—a strange anatomy! If Lord Ridley thinks the British people are going to regard those wretched open spaces over which smoke always hangs, and on which foul things are deposited, as their full birthright in matters of pure air and free space, he mistakes their ambitions and temper. The taxation of land values would give them the blessings of air and space as their rightful daily necessities, and not as hastily snatched, quarterly luxuries.

A DIFFICULTY OVERCOME.—Mr. White has also obtained some interesting information with regard to the rating authority's valuation of a piece of land for rating purposes, and the landlord's valuation to the Admiralty for purchase. The ground is situated to the west of Greenock on the Clyde. It embraces 10 acres of land and $4\frac{3}{4}$ acres of foreshore. The Admiralty wished to use it for the erection of a torpedo factory, and purchased it for £27,225. "The foreshore," says Mr. White, "was treated as of no value in the valuation Roll, and the 10 acres formed part of a property of 48 acres, which as a whole was entered on the Valuation Roll as of an annual value of £75." This is a record transaction of its kind, as the price works out to about 1756 years' purchase of the rateable value! We have been told a thousand times on platforms, in the press, in the House of Commons and the House of Lords that the value of such land cannot be ascertained. We are told that if the Government do fix the value of such land, they will inflict a terrible injustice on the landowner; but we take it on ourselves to say that in no case will they ever treat the landowner in the outrageous manner he treated them in this case.

JERRY BUILDINGS.—In the early morning of Monday, April 6th, a house off Oxford Street, in the west-end of London, collapsed while the inhabitants were asleep. Eight of them were killed, and twenty-one seriously injured. The building was to have been taken down within a short time, but it is unfortunate that the owners of houses, or the other people who are responsible for such things, should run so many lives close up to such obvious dangers. To live one's life in a house that is penetrable by every wind and sound, with creaking stairs and falling ceilings is painful enough, but when the possibility of collapse is

added, we have a right to protest against those systems of taxation and land tenure which have already anticipated Lord Ridley's fears about the taxation of land values covering the land with jerry-built houses.

CONFISCATION OR RESTORATION.—Moving the rejection of the Land Valuation (Scotland) Bill in the House of Lords, Viscount Ridley, after warning his audience that "the driving power behind the Bill was an avowedly Henry Georgeite Association which aimed at nothing less than the complete confiscation of the land values of the country," continued as follows:—

"The Government had been of recent years graduating in the school of pocket-picking, and were getting accustomed to legislation which attempted to take from the community or from private people the legitimate profits of their industry."

"To confiscate" means to "appropriate to the public use." And it is true that our Leagues aim at nothing less than the complete appropriation for the public use of the land values of this country. But we should be greatly obliged if Viscount Ridley would inform us on what he bases his contention that any such step would "take from the community or from private people the legitimate profits of their industry." Until he does so the language in which he insolently ventures to attack the Government and the Bill loses all its point and meaning.

REFORMING THE LANDLORD, NOT THE SYSTEM.—An Irish correspondent of the "Glasgow Herald" tells an interesting story of how the Irishmen succeed in proving that the land question is still the main question with them. Mr. Walter Joyce, Castleblakeney, County Galway, owns 1807 acres, 1234 of which he farms himself. His tenants offered to purchase this land on what they considered reasonable terms. He refused to sell, and they instituted a boycott sufficiently strict to convert him into the carter of his own coals from Woodlawn Station, seven miles distant. One day he overloaded his horse, and when he asked a passing neighbour to assist him, he refused. "I have to get my supplies by post," he says, "and from a distance. I could not get anything locally, and even the blacksmith who was doing my work for about twenty years had to refuse to shoe my horses." He is not allowed to escape on the most sacred occasions. "A third attack was made outside the chapel gate after first mass at Menlough, on Sunday, March 8th, and again on the road at Raheens on Sunday a week later. Forty police were drawn up outside the chapel gate after the first mass at Menlough to protect me and my man after coming out from divine service. The attitude of the crowd was most hostile. They shouted, groaned, and followed us on, and were it not for the strong force of police I believe we would have been seriously assaulted." This picture of the unhappy relations existing between landlord and tenants in a particular instance indicates the complete failure of the Irish Land Purchase Act of 1903, an official report on which is noticed elsewhere.

WITH THE BUSINESS MEN.—On Thursday, April 2nd, Mr. Edward Holmes, Architect and Surveyor, read a paper on the Taxation of Land Values before the Sheffield Chamber of Commerce and Manufactures. He discussed the present system of land tenure historically as well as in its relation to industry, showing how under the Enclosure Acts some 63,339 acres of common land lying within twelve miles of Sheffield had been enclosed between the years 1767 and 1839. In dealing with the system of taxation he submitted some interesting figures prepared by an eminent German financier, Dr. Kahn, representing the

proportion of direct and indirect taxation raised per head in Great Britain, France, and Germany. In Great Britain direct taxation is 18.5 shillings, indirect 48.5 shillings; in France direct is 12.4½ shillings, indirect 50.9½ shillings; in Germany direct is 8.2 shillings, indirect 26.6 shillings. Mr. Holmes' arguments based on his own experience in connection with the building industry were well-fitted to appeal to his audience of business men, and we hope to see the question more frequently raised in the future among the commercial and manufacturing classes who are as yet unaware of the stability which the recognition of this principle would give to their interests.

WHAT DOES IT MEAN?—At a crowded Socialist demonstration held in the Coliseum, Leeds, April 7th, over which Mr. Blatchford presided, the Rev. R. J. Campbell spoke as follows:—

“With regard to the rent for land, if it were ethically unjust and unthinkable that an attempt should be made to create a private monopoly of the atmosphere, it was equally unjust and it ought to be unthinkable to attempt to create a monopoly in the soil of the country, which was as necessary to existence as the air. If in a fit of madness the 180,000 people who owned ten-elevenths of the land decided to keep everyone else off their property the Government would speedily step in and seize it, on the ground that the nation must live. Why, then, should any individual be allowed to refuse access to land except on condition that he had the lion's share of the produce from it? He did not say that rent should not be paid, but it should be paid to the community, and not to private individuals. Socialists recognised no difference in principle between rent from land and capital, and there they parted company with the followers of Henry George, great as his services had been to the movement they represented. They denied that there could be any effective or real distinction between capital and land. The latter was undeveloped natural resources; capital was those resources in another form used directly in the work of production. . . . The majority of people now had to ask permission of the holder of the natural resources to work, and the effects of this system, such as unemployment and pauperism, were absolutely inevitable. Socialists had one outstanding challenge to their opponents. They all knew the terrible evils of the present system. What other remedy had they to propose? He declared without fear of contradiction that whether Socialism was a remedy or not, there was no other remedy.”

A DISQUIETING AGREEMENT.—Speaking at Glasgow in January, Mr. Balfour said:—“It would be grossly unfair upon the Socialists to confuse them with Mr. George's disciples. No Socialist is such a fool as to draw a distinction between property in the land and any other form of capitalised wealth. There is no distinction, and the Socialists draw no distinction.” We regret this unanimity, this agreement in opinion, between Mr. Balfour and Mr. Campbell. This paper and our Leagues exist for the purpose of pointing out the distinctions between land and capital, and when these distinctions are denied by a leader of the landlords and Conservatives, and by a leader of the discontented reformers like ourselves who call themselves Socialists, we are compelled by every intellectual and moral motive to prove that these denials are contrary to what is true, in the one case as well as in the other. In the present instance a careful perusal of Mr. Campbell's statement will serve to shew that in the very attempt to make land and capital appear identical, he admits the latter takes on “another form.” That is a sad, ominous note he strikes in his last hesitating sentence. “Whether Socialism was a remedy or not, there was no other remedy.”

Surely we are on dangerous ground when the only thing about which our leader is certain is a negation, the fact that all other leaders are on wrong lines.

THE BURDEN OF THE WHITE MAN.—The second reading of the Colonial Estimates, which commenced in the German Reichstag on Tuesday, March 17th, gave rise to a very suggestive debate. According to the “Morning Post,” the Colonial Secretary, Herr Dernburg, proposed to develop the East African German Colonies “by improving the status of the natives, and by educating them to cultivate land, thereby to build up a market for industrial and other wares produced at home.” He deprecated “the exploitation of the natives purely in the interests of the German planters,” and pointed out that “the system of forced labour at present in vogue and the measures demanded by some Colonials, that natives should be forbidden to acquire land in their own country and to rear cattle for their own use and benefit, can only result in a great native trek into British territory.”

Herr Dernburg's opponents, on the other hand, supported by nine-tenths of the planters, settlers, and officials, assert that “the native is lazy, that he is intractable, and that it is only by the use of the whip or stick that anything can be made of him.” Germans, they argue, have acquired the Colonies, have shed their blood and spent their money, for the sake of Germans and not of natives. They contend that the native should be compelled to work for them, and that when the use of the whip and stick no longer avails, recourse must be had to the imposition of taxes, which he must be forced to pay by his work.

Herr Dernburg ventured to remind them that “in the past year alone this system had resulted in the death of 75,000 natives in East Africa through hunger and war. He further ventured to ask, “if it is advantageous even to the Mother (?) Country to permit the continuance of such methods.”

But in the name of humanity and progress, how else are the blessings of our civilisation to be imposed upon such “intractable” people? To deprive them of the use of land, and then to tax them beyond their ability to pay: surely these are the most effective means of “improving their status” to the economic level enjoyed by their prototypes in the dear German Motherland, AND ELSEWHERE. Does Herr Dernburg really desire that the patriotic German settlers shall treat their black “hands” better than the German squireocracy have for centuries treated their white “hands.” This is expecting a little too much.

FROM AN OLD-TIME LAND REFORMER.—An old Member of the English League writes:—“I received the Booklets ‘On Poverty’ and ‘The Rise and Progress of Poverty in England.’ I have never seen two more emphatic booklets on the subject, especially the last mentioned. W. G. Wilkins is to be sincerely thanked for his pains. This hand-book packs into its small compass a view of the six centuries of protest and fighting of the masses against the land-holders. What an amazing gigantic robbery and sanguinary cruel ruthless murder it presents. As I have before told you, I little knew the cause of the fights and fires I witnessed when a boy on Peckham Rye, and no wonder!”

In the discussion which followed a paper on “Land Taxation,” recently read before the Bucks Chamber of Agriculture by Mr. Arthur Vernon, J.P., C.C.,

Mr. East said he would like to ask if the rating of site values would not assist in the relief of local taxation on farmers.

Mr. Vernon said that was an enormous question, which

he would rather not go into that day. It was, however, quite clear from the figures which he had given them that if site values and all real properties were assessed, agriculture would pay one-forty-eighth instead of one-ninth, as at present.

Sir Edmund Verney said Mr. East had anticipated him in one question he was going to ask. As Mr. Vernon had said, it was an enormous subject. He agreed with those who thought that buildings and sites ought always to be valued separately, and he also agreed that farmers would benefit if that were the case.

At one of the recent election meetings in North-West Manchester, Mr. Hemmerde, M.P., dealt with the Miners' Eight Hours Bill, and said it was all moonshine to say that it would make coal dearer. There had never been a step for the relief of labour made without raising that cry. It was made when the Ten Hours Factory Bill was passed. As a representative of the miners of East Denbighshire he was there to say that it would be a cruel shame to condemn those men to go on working for unduly long hours even for the sake of cheap coal. The Liberal remedy for dearer coal was the taxation of land values.—Manchester Evening News.

By the death of Mr. J. H. Whyte at the advanced age of 86 years, the Tyneside Branch has lost the respected Chairman of its Executive Committee, and the English League one of its Vice-Presidents. Mr. Whyte was prominent in the days of the Chartist Movement, and all his life has been an ardent worker in movements for the betterment of the people. Filled with enthusiasm for the gospel taught by Henry George, Mr. Whyte began propagating the truths of the Single Tax in Newcastle at a time when the Prophet of San Francisco was looked upon as a crank and his followers as fanatics. When the Newcastle Single Tax League was formed Mr. Whyte was amongst the little band who kept the flag flying in the dark days of the movement, and later, when the Tyneside Branch came into existence Mr. Whyte was unanimously chosen to preside over the deliberations of the Executive Committee. Up to the last he took a keen interest in the affairs of the Branch, although failing health prevented him taking a very active part. The declining days of our respected friend were cheered by the great progress which the movement had made and with the happy prospects before it.

The Warrington Branch held its Monthly Meeting on April 8th, when Mr. Hulme brought forward the solution of the problem "Why Poverty increases with increased Progress." This is one of a series of papers taken at their monthly meetings for the purpose of bringing before the members in as clear and instructive a manner as possible Henry George's "Progress and Poverty," and Mr. Hulme was very successful in his explanation of the real cause of increased poverty with increased progress. On May 13th, the next section will be taken, namely, "The Remedy."

ISLE OF THANET.—Mr. Fredk. Verinder, at the request of some of the most active local members of the English League, will visit the Isle of Thanet about the middle of May. Meetings are being arranged at Ramsgate on Sunday, May 17th (afternoon, and probably morning also), and at Margate on Sunday evening (Pioneer Rooms, Dalby Road, "The Bible and the Land Question," 6.30), and on Monday evening, May 18th (Public Meeting, Foresters' Hall, Margate).

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4. REPORT OF THE SELECT COMMITTEE OF THE HOUSE OF COMMONS ON THE LAND VALUES TAXATION (SCOTLAND) BILL, 1906.

Alex. Ure, Esq., K.C., M.P., Solicitor-General for Scotland, Chairman. (Price, by post, 1½d.)

5. REPORT OF THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, 1907.

Relative to the formation of the Committee and its work for nine months ending 31st December, 1907; and its association with the English and Scottish Leagues for the Taxation of Land Values, with an account of the position and work of both Leagues.

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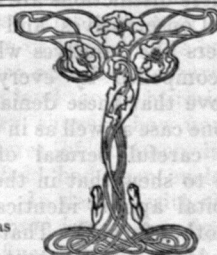
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LAND VALUES (SCOTLAND) BILL.

Debate in the House of Lords, March 25th and 26th.

On March 25th, LORD HERSCHELL moved the Second Reading of this Bill. He said that he did so with a measure of hopefulness, having regard to the words spoken by the leader of the Opposition last August. The noble Marquis then said that if the House refused to read the Bill a second time, it must be understood that they were only deferring the further consideration of the Bill until a more opportune moment.

As the provisions of the Bill had already been described, it would be enough to give a brief sketch of the existing system of valuation of Scotland. It was computed on the basis of the annual rent value; and the valuation roll was drawn up by the boroughs and counties, in which was entered the annual rental value of each subject. The drawing up of the roll was entrusted to an official called an assessor, who was appointed by the town or county council. If the local authority chose to appoint the surveyor for income-tax as their assessor, the expense of drawing up the roll was defrayed by the Commissioners of Inland Revenue, and the assessor was called a surveyor assessor. If the local authority preferred to appoint some person other than the surveyor for income-tax, then the cost of the valuation roll was borne by the local authority, and the assessor was called a local assessor. At present the total valuation of Scotland was, roughly, £31,000,000, from which £3,000,000 must be deducted for railways and canals, leaving, as the valuation to which this Bill applied, £28,000,000. Of that sum, £15,000,000 was valued by the surveyor assessors, the cost being defrayed by the Exchequer. The remaining £13,000,000 was valued by local assessors, and the expense was borne by the local authorities. The £15,000,000 related to 17,880 square miles, and the £13,000,000 to 11,920 square miles.

This Bill was merely the preliminary and essential step before any question of rating reform could be considered. Under the existing system certain inequities arose. In some cases, land which had benefited enormously by surrounding improvements effected by the local authorities did not, owing to its valuation, contribute its fair share to the carrying out of those improvements. Suppose an area of unoccupied land in a borough lying too high to be reached by the existing water supply. By means of an expensive water scheme carried out by the town council, water was brought to that area. The land increased in value, and yet the valuation remained precisely the same. The land did not contribute as much to the cost of the improvement by which it had benefited as much of the surrounding property which had reaped no commensurate advantage. Then there was the case of unoccupied land lying in or adjacent to a borough. That land continued to be valued at a very small amount, although it was steadily increasing in worth; and such a state of things must tend to the land's being held up, in the certainty that a larger price would ultimately be received for it. That holding up of land might be an obstacle in the way of the natural expansion and development of the town.

Land lying near a town might be worth £20 or £30 an acre, while it was entered in the valuation roll as agricultural land worth £2 an acre. The object of the Bill was to ascertain the real value of the land.

A great deal had been said as to the expense, and many divergent views had been expressed on the subject. Of the £28,000,000 of valuation to which the Bill applied, £15,000,000 was valued by surveyors and assessors, and the cost of this valuation was defrayed by the Exchequer. The same arrangement would apply under this Bill. They had, therefore, only to deal with the £13,000,000 of

valuation which remained to be settled by the local assessors. Of this £13,000,000, £8,000,000 was represented by Edinburgh and Glasgow. The assessor of Glasgow estimated the cost of ascertaining the capital value under the Bill of his city at from £6,000 to £8,000 in the first year. The assessor of Edinburgh, it was understood, estimated the cost of his city at about £2,500. There remained the £5,000,000 out of the £13,000,000; and with regard to this the assessor of Argyleshire estimated the cost for that county at £1,433. On the other hand, the assessor of Roxburghshire stated that to add the cost of land values would be—salary, £120; clerks, £60; journeys and outlays, £40; printing, postages, etc., £50—total, £270, or, at the most, £300. If they took the higher estimate the expense was not likely to be great. After all these authorities were surely the persons most qualified to judge of the probable expense of the Bill. It was merely a preliminary measure to pave the way by giving Parliament additional information towards the consideration of the question of rating reform, and as such he asked their lordships to give it a second reading. (Cheers).

VISCOUNT RIDLEY rose to move "that the Bill be read a second time this day six months." He said that he intervened in the debate not merely on account of the merits of the Bill, but on other grounds. It was well known that this measure was to be followed by a similar proposal for England, and if their lordships admitted the principle for Scotland it would be difficult to say that it should not be applied to the United Kingdom. It was important also that they should take into consideration the real principle of the measure and what it would mean when carried into law. In the second place, the issues involved lay considerably outside the Bill itself. He asked the House to consider the Bill on its merits, and honestly to pronounce it bad.

Whatever the Government might say, the doctrines of Henry George were the driving power behind the Bill, doctrines which aimed at the complete confiscation of the land values of this country and at taxing all land values out of existence. He calculated that in London, if the whole burden of the rates was thrown on land, they would need a rate of 20s. in the pound, and he believed that practically a similar state of affairs would be disclosed all over the country. Whatever the Government intended to do he believed they would find that they would come against the difficulty that land reformers always would come against, the difficulty of how they were to get any of the increased value without doing irreparable injustice to the large class of small investors (hear, hear), and even to the large investors who had recently bought property. (Cheers).

He would pass to two sentimental considerations which seemed to have considerable weight with the supporters of the Bill. It was imagined that the Bill would prevent overcrowding by compelling landowners to put their land at the service of the community. He did not deny that there might be cases where land was held up; but he believed that these were rare, and that it was a mistake to suppose that land was held up in any large quantities. He would, however, mention one case. The Glasgow Corporation had been, he believed, most enthusiastic in support of the Bill. According to a return just granted, they had 300,000 square yards of land fit for building on, which was entered at a valuation of £600,000, and in one particular district they were holding up land at the price of £9,000 an acre. This was a price which it was obvious that no builder could afford to pay for speculative purposes. Here was a case of holding up land in its most aggravated form which was practised by the very corporation which was most forward in attacking private owners on that ground. He questioned whether the best use that land

could be put to was to cover it with jerry-built houses. Might it not sometimes be better to leave it open for the benefit of the lungs of a town. He asked their lordships to reject the Bill because he believed it to be unfair, incomplete, and impracticable, and that no amount of amendment or modification could affect the principle of the Bill. It was founded, not on any principle which had hitherto guided the rating system of this country, but on a system suggested by the Scottish Taxation of Land Values Association and other Henry Georgeite societies. It was begotten by fanatical societies out of an ignorant Government; it stood allied with another Bill equally unsound and vicious, which their lordships rejected a fortnight ago, and he asked the House not to allow the two Bills to be divided. (Hear, hear).

VISCOUNT ST. ALDWYN.—Two views have been put before your lordships as to the importance of this measure. The first was that of the noble lord who, in an interesting speech, asked your lordships to agree to the second reading. He minimized the importance of the Bill, treating it as merely preliminary to some measure of the contents of which he did not inform us; and he practically repeated the words of the Lord Advocate to the effect that it was merely the insertion of an additional column in the valuation roll for the purpose of obtaining information, and would do no harm to anybody so far as any fresh rating or taxation was concerned. My noble friend who has just sat down, in his able speech, dealt with the measure from a very different point of view. It is evident he had in his mind a very much more important matter than anything dealt with by this Bill—the possible adoption by Parliament, or, at any rate, by this Government, of some wild proposal for a change in the incidence of the rates put forward by the bodies to which he alluded, and supported by a very active and noisy party among the supporters of the Government, who have been encouraged by the speeches of one, if not both, of the Scottish law officers of the Crown. (Hear, hear). What would be the effect of the working of the valuation proposed in this Bill? The prospect is simply unlimited and indefinite. It is all left, practically, to be guessed by the assessor. An assessor of a vivid imagination and a sanguine temperament may see in an estate some distance from a town a prospective building value 50 years hence which nobody else could imagine. Or he may see the possibility of a naval dockyard on a barren shore, or he may have a great idea of the possibilities of mineral development—possibilities even more remote than those of the Kentish coalfield—and according to those ideas he may assess the land value at something far beyond anything that the owner could possibly realize and something which does not come into his pocket at the moment. That is the essence of the whole thing. If it is right to assess the owner of land to local and Imperial annual taxation on something which he does not actually derive from his property and which he may never derive from his property, I will venture to say that you cannot stop at land. You will have to extend the principle to other classes of property as well. (Hear, hear). Why should not you assess to local taxation as you do assess to the death duties, pictures, or plate, or jewels, or furniture, or anything which a rich man has without any present yield to the owner, on the very same basis of capital value as you propose to assess his land? (Hear, hear). I feel, as an old House of Commons man, that any question of the basis of rating is cognate to those questions of rating and taxation which are peculiarly the province of the House of Commons. I should be very sorry that your lordships should reject the second reading of the Bill, which we have sufficient time this year to consider, and on which, if we go into committee, we may obtain very much enlightenment, and very definite declar-

ations as to the intentions of His Majesty's Government and as to the objects which they desire to secure. I should be very sorry if we rejected the second reading, because those most opposed to it in principle would profit most by those discussions, and we might be able to introduce important amendments which would put our case before the country in a way which would be impossible if we rejected the second reading. Therefore, although I feel as strongly as my noble friend, about the policy of confiscation which he referred to and which some observations of the law officers might seem to foreshadow, I hope we may have such explanations and assurances from the Government as to their intentions in a matter of far more importance than this Bill—namely, the Rating Bill, of which it is the preliminary—as will justify us in giving a second reading to this measure.—(Hear, hear).

The LORD CHANCELLOR.—My noble friend Lord Herschell has not only relieved me from the labour of expounding the contents of this Bill, but he said one thing which is eminently true. This Bill is not a rating Bill at all. But it is a preliminary to any effective measure by which the rating system is to be amended. Therefore it ought to be judged by itself. At the same time, I am neither surprised nor sorry that the debate should have travelled also into the question of rating, because, although without the information which this valuation will give us and without very mature consideration, it is not possible to announce beforehand the contents of some future Bill, I see no reason at any time why the general principles on which rating or taxation are to be settled should not be freely discussed; and I have no intention of observing any reserve on the subject. But what is the proposal which the noble Viscount thinks we are in peril of entertaining? It is that the basis of rating should be so altered that, whereas the present rates are assessed on land and buildings, in future it should be assessed on land alone. The noble Viscount was right in saying that such a proposal was impracticable. As an illustration of it, he told us that the total rateable value of London is now £43,000,000, that the portion which is appropriated to site values is £18,000,000, and that the rates are £18,000,000. I believe that those figures are accurate; and the conclusion is irresistible. If you put the rates on the land value alone, it would destroy the land value altogether. But the noble Viscount did not give us credit for penetration enough to perceive that fact, or for honesty enough to avoid accomplishing it.

Let me present my view of this really intricate subject. There has been for a considerable time in this country a great movement of population from the country districts to the crowded centres; and now four-fifths of the inhabitants of this country live in the towns. Alongside of the movement of the population towards the centres the rates in the central districts have increased. Does the House appreciate the extent to which they have increased, or how dangerous and serious that constant increase is? I will compare the two years 1899 and 1904. In 1899 the rates in England and Wales were £38,000,000, and in 1904 they were £52,000,000. The increase of assessable value in England and Wales in this period of five years was from £159,000,000 to £182,000,000. An increase of the rates to the extent of two-thirds kept pace with the increase in the assessable value. The loans outstanding for non-productive undertakings in England and Wales for these five years rose from £151,000,000 to £206,000,000. Those are appalling figures. The rates increased from 4s. 9d. to 5s. 9d. in the pound; and in the towns the rates averaged something like 8s. in the pound. There are towns in which they are even higher, reaching to 10. and 11s., and in one case even to 12s. in the pound. With these high rates have come also high land values, and the

rates tend to increase the land values. The cause of the two is the same—namely, the concentration of the people in small areas.

The thing has come to this—that in London, and, I believe, also in other great cities, it has become impracticable to house the poor people at economic rents at all. There was a Royal Commission on Traffic upon which I served, and the report of which enters into these things. The Commissioners said that certain propositions were clearly established. One was that the price of land in the central districts in London makes it impossible to rehouse the working classes within these districts at rents which they can afford to pay without a heavy loss to those who undertake the rehousing schemes. I will give an illustration. It is the Holborn to Strand improvement, which took place a few years ago. In connection with that the County Council were obliged to buy land for rehousing. They bought an estate for £201,000, and they were obliged to write this sum down to £44,000. This value was earmarked for artisan housing, and they debited the balance as street improvement. The consequence was that they accommodated 2,640 persons at a cost of £60 per head to the rates. Your lordships will appreciate what the meaning is of high land value in London. It means that the rents are largely paid out of the rates. The Commissioners say:—"The evidence before us proves that it is impracticable to rehouse the working classes in the central districts at economic rents." Here you put your finger on the source of that to which reference has been made by the noble Viscount—namely, the question of overcrowding. Overcrowding is simply caused because land values are so high that the rents become necessarily high, though the land is not fully made use of for commercial purposes, and the people cannot afford to pay these rents. They are thus driven into these hovels and wretched slums from which so many evil consequences arise. On one side you have the population being swept up from the country to London; on the other side, you have these great land values confronting them there and driving them into the slums. There is no question whatever that this is one of the chief causes of this overcrowding evil. Reference has been made to the Bill which was rejected, I am sorry to say, by your lordships about a fortnight ago, and with regard to which I indicated that I would try to meet you. It is one way, and only one way, of trying to meet some portion of this difficulty. This Bill touches another side of the same question. Of course, I shall be told, as I was then, that the Bill then submitted was not a remedy. No; it was not, and it may be said that the Bill now before you is not a remedy. I agree that it is not, for it only touches a portion of the evil. The mischief itself is many-sided and the remedy accordingly has to be many-sided.

When the rates are pressing so hardly as they are, on the population of the great cities, the first instinct of every one will be to try to bring in some fresh source of taxation, as, for example, personal property. I was surprised to hear the noble Viscount speak of that as something of a penal kind. But for 200 years after the statute of Elizabeth it was the practice in this country to subject stock-in-trade to rating, as well as pictures, and so forth. Lord Mansfield always resisted it, and it was only about 60 years ago that an Act which is passed annually in Parliament put an end to the rating of personal property. It was found to be impracticable to rate personal property for the reason that you were not able to localize it so as to say, for example, that this piece of goods belongs to the parish of Holborn and should be taxed. Some other method, therefore, must be adopted. The rating must be confined to real property, though it was difficult to lay all rating on the real value of real property.

There was a report of the Royal Commission on the Housing of the Working Classes in 1885, against whose character for integrity I have never heard any accusation made. There were three dissentients, but the majority of the Commission pointed out the fact that by reason of the annual value being the standard on which rates were based, it presupposes that you must value the use actually made of the land at the time, and not the value of the land. A man, say, has a great property which is not under building. Although it is of very great value, it pays rates on the footing of its being agricultural land, whereas the neighbour of this proprietor, with a much smaller property, and of much less value—perhaps one tenth of its value—pays ten times more rates. That is an anomaly which has been pointed out by the Royal Commission. The Commissioners said that at present land available for building in populous centres, though its capital value is very great, is probably producing a small yearly return, and can be let for building. The owners are rated, not in relation to the real value, but on the actual annual income. "If this land," they add, "were rated at say 4 per cent. on its selling value, the owners would have a more direct incentive to part with it to those who are desirous of building, and a twofold advantage would result to the community. First, all available property would contribute to the rates and the burden on the occupiers would be diminished by the increase in the rateable property; next, the owner of the building land would be forced to offer the land for sale, and thus competition one with another would bring down the price of the building land, and so diminish the taxation on ground rents paid for land now levied on urban enterprise by the adjacent landlord." It was thus recommended to tax the capital value, because if you put it on the annual value you restrict the assessment to the actual use of the land which probably may be let out from year to year.

The minority report, signed by such names as those of Lord Balfour, Sir E. Hamilton, Lord Kinross, and Sir George Murray, is a most interesting and valuable report, full of suggestions, full of common sense. That report generalizes in effect to my mind the principles to which I have adverted, and proposes that all urban rateable property should be taxed alike for such purposes as poor relief, police, and so forth, and that expenditure on improvements, beneficial to site value should be defrayed by a special charge proportioned to the site value alone. My lords, I admit the full difficulty of the question. There is, I know, room for difference of opinion. I am aware that economists of a very high order of skill and experience do differ in opinion upon it, but let no man imagine that you can dispose of a question of this kind by trotting forth the old worn-out fallacies propounded in the early days of Henry George and endeavouring to fix the Government with proposals with which they have no sympathy whatever, while ignoring the real facts and difficulties as well as the suggested remedies. (Cheers). What we have to do is to address ourselves to the immense economic difficulties that underlie these problems, and that is what we have to do when we come to the question of rating. But to throw out this preliminary measure, without which you cannot enter one step upon this most thorny and at the same time most vital question, would be very unwise. I must observe in regard to the last report that I referred to that it is quite true it refers simply to urban land and did not commit those who signed it to an opinion at all in favour of capital valuation. I quite agree, I shall be prepared to meet my critics on both these points when we come to them, and I shall be prepared to give reasons why it should not be confined to urban land, and why it should be extended to capital value, but in the principle I think I have fairly stated the point of the minority

report, and I say it justifies, and indeed, demands that a Bill of this kind should be read a second time, and that we should be able to discuss it. Site value must be valued in one way or another if any of these proposals are to be carried.

Now, my lords, I have stated, not indeed the contents of the Bill which may hereafter be introduced into Parliament—I hope it will—but the principles that I think are applicable to the subject, and I sincerely hope that this Bill will not share the fate of its twin, which perished at your lordships' hands.

The EARL of ROSEBERY.—May I, of the courtesy of the noble and learned lord, ask him one question? Why is it that all his figures and examples refer to England alone, while the Bill refers to Scotland also?

The LORD CHANCELLOR.—Because the figures and examples relate almost entirely, I think, to London and are available, and because I am not aware of any similar figures that are available in regard to Scotland. If the noble earl will be so kind as to furnish me with such figures I will in future amend my ways and quote Scottish figures. But there is absolutely no difference in the principle of land valuation, which is the same in both countries.

The EARL of ROSEBERY.—Yes, but do not the figures and examples make an almost admirable case for bringing in a Bill for London or England, but none whatever for bringing in a Bill for Scotland?

The LORD CHANCELLOR.—I think they do make a good case for England, and we wish to bring in a Bill for England. (A noble lord.—When?) We really cannot do everything at once. But will the noble earl permit me to say that his statement that the figures and examples do not furnish a good foundation for a Bill for Scotland is with all respect to him, completely erroneous? The principle is the same, over-crowding is the same, the increase of rent is the same, the increase of value is the same. All are the same, *mutatis mutandis*.

The EARL of ROSEBERY.—What we cannot understand is why all these experiments are to be tried on Scotland when the whole ground-work of the noble and learned lord's speech was laid in England, and the whole infliction—or, shall I say, the whole benefit—is confined to Scotland. (Laughter).

LORD BALFOUR concurred so far in the view of the noble and learned lord on the woolsack that he hoped the House would not reject the Bill on second reading. He agreed with him that some urban expenditure increased the value of urban property. The minority report to which reference had been made expressed the opinion that to that extent there ought to be placed on the value of the land a certain rate, strictly defined in amount, and applicable to purposes carefully prescribed by Parliament. To every word to which he subscribed five or six years ago he stood to-day. In that report there would not be found an iota of argument for substituting capital for annual value as the basis of rating. Such a change would impose a penalty on the retention of open spaces, and would do greater harm than could be easily imagined. We should see what had been seen in New York—a greater population crowded on to an acre of land than was housed upon it previously. It was not necessary to have recourse to capital value in order to bring for such purposes as might be right unoccupied land into the net of rating. He was anxious to see the Bill discussed fully in Committee. He believed there were many provisions in it which were absurd, but they could not be discussed satisfactorily on the second reading; and he hoped that the proposal to reject the Bill would not be pressed. The fact that he refrained from opposing the second reading must not, of course, be taken to commit him to the idea of rating on capital value.

LORD SALTOUN said that the capital land value proposed in the Bill was a thing which had no existence outside that document. He very much feared that, if it passed into law, feuing would to a very great extent stop, and that selling would take its place. The result would be that the poor man would have to borrow not only to build his house but to buy the land on which to build it. He thought everything showed that the Bill had its origin in the school of Henry George. It was one of the worst ever introduced into that House. It was so bad in principle that he should like to see the Bill thrown out.

On the motion of the EARL OF MAR AND KELLIE, the debate was adjourned.

On March 26th.

The EARL OF MAR and KELLIE said that the concessions would have to be pretty substantial and drastic to satisfy the reasonable objections of the opponents of the Bill. He believed that practically there was no holding up of land in Scotland, at any rate, in the smaller towns; but if it should be proved that there was, then a different Bill should be devised to remedy the evil without penalizing the innocent. In addition to an amendment dealing with *bona fide* agricultural land within an urban area, the Bill should also be amended so as to confine its operation to urban areas, and it should be made optional.

LORD BELHAVEN and STENTON drew attention to the way in which the Bill would operate in some of the small burghs in Scotland where there was a good deal of agricultural land around them, and pressed for information as to the working of the Bill on the point.

The EARL OF ELGIN.—I think there is a considerable amount of agreement in respect of the provisions of the Bill, and apparently that the separate valuation of site and structure is a point which deserves further consideration. Besides that, the Bill is consistent with the present practice and, indeed, closely follows the present practice. No doubt the assessor will have to put some additional questions and the owner will have to return certain additional answers. But as regards the information on which those answers can be given I agree with the opinion of the noble lord who introduced this Bill last year, that it is generally on record or known. In large estates it is known by the factor, and in small estates it would certainly be well known to each individual owner. I should think that in most cases the cost of buildings is pretty well known, and I might add that evidence might generally be obtained by reference to the insurance policies taken out on the buildings in question. I admit that other items under the subsection stand in a different position. No doubt in the case of improvements, also, the original cost must be on record somewhere, but it is only the unexhausted benefit that comes in question. The principle of unexhausted benefits of improvements is now well known and acted upon under the Agricultural Holdings Act, and I cannot help thinking that there also, even without legal or professional assistance, it would be quite possible to put forward a statement of the particulars required without great expense. We have also the fact that all these questions will be dealt with by the same assessors and the same valuation committee. So much as regards expense. I should wish to say a word with regard to another point on which opinions may differ. I appreciate entirely the distinction between capital value and annual value. I suppose under normal conditions the capital value to be the capitalization of the annual value, and the annual value the annual return on capital invested. I admit that if we are to separate site and structure cases must arise where it is difficult, perhaps impossible, to assign a separate annual value to the site. On that, I will only say that I admit entirely the inexpediency of rating

undeveloped or unproductive capital. (Cheers). But how are you to avoid it? (Ironical cheers). Is it avoided by confining the proposition to urban districts? How can we define urban districts? I venture to think that to define them by the ordinary boundaries would be unfair and unjust. I could from my own experience quote cases in which it would be manifestly unfair. But again I venture to maintain that the examination which we shall be able to make following on this Bill, should it be passed, will clear away many of the difficulties. If the theories are unsound, the knowledge that we shall gain will explode and not confirm them, and in these circumstances I hope the Bill will be read a second time.

The EARL of CRANBROOK said the way to avoid the injustice of taxing capital value was to stick to the present system of rating and not to fly to one which would work injustice to land owners and would not have the effect which the extreme gentlemen thought it would have. How could they tax the land value of a house? What this Bill was wanted for was to get landowners to say that their land was worth nothing at all. He hoped the Bill would be read a second time with the object of improving it in Committee.

LORD ABINGER expressed his agreement with the noble lord who had moved the rejection of the Bill.

The MARQUIS of LANSDOWNE.—The noble lord who introduced this Bill yesterday, in a very temperate and conciliatory speech, was good enough to quote to the House some words which I used on a previous occasion when, after an all-night sitting of the House of Commons, this Bill was laid on the table of this House, and when it was suggested to us that we might pass it into law within the few hours that then remained of the Session. We thought that the Government treated the House with somewhat scant courtesy in making that proposal, and we have thought since that the supporters and some of the colleagues of the noble lords opposite treated us with even less courtesy when they made our rejection of the Bill the occasion for violent denunciations of this House for thwarting the will of the people.

This Bill originates in the report of a Select Committee of the House of Commons which sat in the year 1906. I noticed the other day a very interesting admission made by a member of the Committee as to the manner in which that Committee was composed. He told his hearers that it contained 15 members. One absented himself, and of the remaining 14 eight were pledged to the eyes to support the principle of the Bill, and three, including the Solicitor-General, who was, unless I am mistaken, chairman of the Committee, were vice-presidents of the League for the Taxation of Ground Values. That league, we were told, was established to promote the doctrines of Mr. Henry George, and the root and groundwork of the Bill could be found in his theories. The noble and learned lord repudiates the doctrines of Mr. Henry George, but there is something a little suspicious, if I may say so, in the fact that this Bill proceeds from a quarter in which the doctrines of Mr. Henry George were notoriously acceptable. (Cheers)

I have been a good deal struck during this discussion by what I cannot help describing as the weakness of the foundations in fact on which the proposal rests. What we are told is something of this kind. Land is being held up by the owners, and the result of that is to diminish the amount of land available for building, and the result of that again is that such land when available costs more than it would otherwise cost. Hence arise the difficulties which are encountered in the rehousing of the population of this country. Now I am tempted to ask what evidence is there that this practice of holding back land prevails to any great extent in Scotland or in any part of the United Kingdom? Is it not extraordinary that, con-

sidering the way in which this Bill was challenged, his Majesty's Ministers should not have been able to tell us, as a matter of fact, that they are satisfied that in large cities land is being perversely held back in such a manner as to retard natural and proper development? The noble lord who introduced the Bill said the system must tend to land being held up and may prove an obstacle to the development of towns. The noble and learned lord on the woolsack asked us to take the ordinary case of a man with a great property which could be built over who kept the land back. But we are not told where these cases are to be found (hear, hear), and I hope the noble earl opposite will be able to show us that there is some foundation for these statements in fact. My lords, I go as far as to say this, that if you would show me that in this city or any other city some selfish, obstructive millionaire was to be found who was holding back a large area essential to the proper development of the City, for his own purposes, I should agree that we must find some means of dealing with him, though I should not, perhaps, admit that the particular mode suggested was the most proper one to adopt. But my view is that such things, if they exist at all, are of rare occurrence. (Hear, hear). I cannot help believing that the much commoner case will be the case where the proprietor of building land has laid out his estate in such a manner as to provide a reasonable amount of space, air, and land round the buildings. If that is the case this Bill is intended to catch, I say you are causing, not a benefit, but a very great disadvantage to the community, I think it is clear from the statements made from time to time by members of the Government that what some of them, at any rate, have in their minds is that you should mulct, not only the owners of undeveloped land, but also the owners of land which is not fully and sufficiently developed up to some standard of which we are not aware.

Then one word as to the question of overcrowding in the great centres of population. I am afraid I must say that I am unable to see how these proposals would produce any beneficial effect on that problem. If they are to produce any effect you must show two things. You must show that there really is enough building land available which may be brought in and built upon, and you must also show that by building upon it you would make it easier and cheaper to rehouse the population under economic conditions. I doubt very much whether either of these propositions can be made good. The case of rehousing the population does not depend so much upon the question of site values as upon the great expense of building and other circumstances. I was given the other day an illustration, which I believe to be a reasonable one, of the way in which this new system would work. I would take a room in Glasgow or some other great city the occupant of which would pay 5s. a week for it. I am told that you may charge one-tenth of that 5s., or 6d., to site value. Supposing the result of the Bill was to bring down the rates in Glasgow by 33 per cent.—what is the measure of relief the occupant of such a room would get? About one-third of 6d. a week—that is to say, 2d. a week. That is surely not a result for the sake of which it is worth while to revolutionize the whole system of rating. (Hear, hear). I am afraid the real difficulty of rehousing lies far deeper than that. It arises from the fact that the waifs and strays of the rural population, the persons who cannot get regular employment, drift into the towns and swell that through which the President of the Local Government Board described not long ago as an aggregation of aimless, helpless, hopeless, and unemployable people who cannot pay rent for a decent class of building. You may spend your rates and erect rows of buildings, but people of that class cannot afford to live in them. I remember when on

[Continued on page 231].

LAND VALUES.

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"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.

SIR HENRY CAMPBELL-BANNERMAN.

"The greatest gift the hero leaves his race
Is to have been a hero. Say we fail!
We feed the high tradition of the world,
And leave our spirit in our children's breasts."

The sad news of Sir Henry Campbell-Bannerman's death, following as it did so soon after his resignation of the high office he so worthily filled, will have been received with specially profound regret by all earnest Land Reformers. They will realise, as we acutely realise, that the cause of radical Land Reform has lost its most earnest, sincere, powerful and influential supporter in the front rank of the official Liberal party. Sir Henry knew what we are fighting for and gave repeated proof that he approved of both our aims and our methods. In truth, Henry Campbell-Bannerman stood for everything most healthy, elevating and enduring in modern Liberalism. During the long period of reaction, from which we have so recently emerged, he, almost single-handed, upheld the banner of Liberalism in the political arena, and remained staunchly faithful to the eternally true principles for which it stands. Neither the glamour of the gold of South Africa nor of the fashionable Imperialism, blinded him for a moment. He bowed the knee neither to Aristocrat, Plutocrat, nor Demagogue. Lesser men might falter, compromise, and

hang back, but he remained true. Hence it was to him that the Nation turned, almost as one man, both prior to and during the last General Election, as the one possible Liberal Prime Minister. It was the confidence he alone inspired that rallied to the Liberal cause thousands who had come to doubt the sincerity, earnestness, honesty and usefulness of the official Liberal Party. Hence it may well be said that it was Henry Campbell-Bannerman alone who made possible the advent to power of the present Liberal Government.

To Sir Henry Campbell-Bannerman's sterling qualities as a man, the organs of public opinion, Liberal, Labour, and Tory, have done abundant justice. His bravery and courage, his "unfailing courtesy," his "simple and winning humour," his "unselfish devotion to his high conception of duty," and so on, have all been abundantly recognised and eulogised. But his hold on the confidence and affections of his fellow-countrymen was due to very different qualities, of which scant recognition has yet been made. Though richly endowed with the good things Privilege lavishes on her favoured sons, Henry Campbell-Bannerman repeatedly proved himself a staunch democrat. From his lips never came any slighting reference to any assumed failure of democracy. For he knew what democracy means, what democracy involves; and he knew that, though never yet accorded a fair trial, it is inevitably destined to rule supreme over the political destinies of the progressive nations of the world. It was this that gave him his keen political insight, and made of him the far-seeing statesman events have proved him to have been; and it was this, and not his amiability, courtesy or urbanity that has endeared him to the hearts of the common people, whom he loved so well and served so faithfully. During the past decade the thoughtful democracy of Great Britain, more especially perhaps of Scotland, learned to realise that in Henry Campbell-Bannerman they had found a man whose heart beat in unison with their own, who shared their highest aims and aspirations, their bitter indignation with the prevailing social injustices, of which the masses of the people are the helpless victims, and their unflinching determination to see them removed, a man well qualified to lead and guide the nation in the new crusade on behalf of social justice and economic freedom, or, to use his own words, "to press on the crusade of land reform." And right well has he justified their affection and confidence.

During the long years he was deprived of power and relegated to the shades of Opposition, Sir Henry perforce had to content himself with fearlessly opposing every action or proposal calculated to tarnish the fair escutcheon of the nation or to injure the industrial masses of the people. But as soon as power was within his reach, so soon as the nation turned to him for instruction and guidance, he rose to the occasion and made noble use of his powers and opportunities. Once again he turned the attention of the nation to social reform; once again he directed the intelligence of the nation to the eternal struggle between privilege and justice, between monopoly and freedom. His burning words have left an impression

never to be eradicated from the minds of the people who loved and trusted him as no British Prime Minister has ever before been loved and trusted. Boldly he indicated the direct cause and origin of the remediable social ills that afflict the nation, and indicated the one simple and effective means by which they can be speedily and permanently removed. His voice and influence, and his alone, brought the question of radical and far-reaching Land Reform to the very forefront of the field of practical politics in Great Britain. He instructed the people as to the true meaning of the political struggle in which he had played so brave and consistent a part; and he instructed his Party as to the one means by which they could prove their sincerity and earnestness, by following which alone they could hope to retain the confidence he had won for them. We sincerely trust they will show their respect for his memory by following his instructions. They cannot hope to better them.

Henry Campbell-Bannerman's life-work is over; he has passed to his rest. Of him it may be truly said that the common people loved and trusted him, and that he deserved their love and justified their confidence. We feel he would have desired no other epitaph. He was a sturdy warrior in the sacred cause of human freedom, and his noble example should inspire others to follow in his footsteps—

Who work for freedom win not in an hour.
The seed of that great truth from which shall spring
The forest of the future and give shade
To those who reap the harvest, must be watched
With faith that fails not, fed with rain of tears.
And walled around with life that fought and fell."

L.H.B.

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[Continued from page 229].

a visit to Glasgow last autumn I was struck by what I saw there. Glasgow, as your lordships know, is one of the cities in which the congestion of population is most serious. At the time I refer to I believe I am right in saying that there were no fewer than 15,000 empty houses in that city. That shows that the difficulty is not one of finding accommodation, but of finding accommodation suitable for the class of people you want to benefit.

One word as to the new basis of rating which, we are told is to be set up. I have not that blind confidence in all public officials that his Majesty's Ministers seem to have, and my confidence in them is not increased by the fact that I find that even his Majesty's Ministers themselves put forward what seem to be fallacies of the most extraordinary description. Here is one which I have taken from the same source, which is a fertile source, the utterances of the Solicitor-General for Scotland. (Laughter). He announced not long ago that land "owes its value, not to the exertions or the expenditure of individual owners, but to the industry, energy, and enterprise and to the expenditure and rates of the community." That is, if I may be allowed to say so, a most wild and extravagant doctrine. (Hear, hear). Will the noble earl who is to follow me contend that the man who builds a house at the cost, say, of £20,000, owes the whole value of his property to the expenditure and rates of the community? I hope the noble earl will tell us whether that is a doctrine that commends itself to him and his colleagues. If it does not the sooner he brushes it on the one side the better. Your lordships will not forget that the Bill which has already passed on this subject dealt merely with urban areas, and I think my noble friend behind me gave your lordships a very appropriate description of the manner in which such a system would affect purely agricultural districts in which the unimproved value of the land might be a minus quantity and where, consequently, the whole, or the greater part, of the burden of the rates would be transferred from the purely agricultural part of the area and thrown upon those who are so unfortunate as to dwell in the towns and villages. And I think we ought to consider the towns and villages. And then I think we ought to consider very carefully whether some extent of local option should not be allowed to local authorities before they are compelled to put in force the provisions of the Bill. Upon all these points we are far from satisfied. We are glad to give the Government the opportunity of convincing us. That opportunity would most properly arise when we get into Committee. We shall then be in a much better position to deal at close quarters with these points and to decide whether this measure is one which your lordships should send down to the other House. (Cheers).

The EARL OF CREWE.—The noble marquis stated very truly that there was a marked difference between this debate and that which took place on August 26th of last year. At that time the rejection of the Bill was moved by Lord Robertson, and it was rejected without any protest on the part of the noble lords opposite. The noble marquis stated that we had made a somewhat unfair use—I think that was the gist of his observations—of that rejection to attack their lordships' House. Well, was the Bill rejected last year on the ground of date or on its merits? Lord Robertson moved the rejection of the Bill in a very powerful speech, in which he had not a good word to say for the Bill. It is perfectly true that at a later period of the debate the noble marquis opposite called attention, as he was perfectly entitled to, to the fact that the Bill arrived at an unconscionably late period of the Session. That we fully admitted, and we expressed our regret that it should be so; but it was not

stated at the time that that was the ground of objection, and certainly during the whole of the autumn and winter we were under the impression that the Bill was rejected because your lordships considered it to be radically bad. (Hear, hear). There are still two lines of criticism. One is of an entirely uncompromising kind, adopted by the noble viscount who moved the rejection and others. On the other hand, the noble lords who spoke on the front bench have taken a different attitude. They have expressed a willingness to see the Bill read a second time, and they have not disputed the fact that the present system of rating—which presumably the noble lord who moved the rejection believes to be the best in the world—has defects which demand attention. Lord Balfour, as we know, was a member of the Royal Commission on local taxation, and as one of the authors of the famous minority report he has admitted the propriety of a separate taxation of sites. Lord Lansdowne asks us what is the basis on which we propose to proceed in this matter—is it to be capital value or annual value? From one point of view the two things can be regarded as the same. But I have not understood that the noble marquis stipulates that in no circumstances in rating is anything to be taken into consideration except the rent actually paid. That is to say, that if a site is covered with thistles, it ought to be rated only at the value which land covered with thistles brings in. Having studied that minority report carefully, that is not the conclusion I draw from it. Certainly I should never have gathered that the able gentlemen responsible for that report altogether dismissed the idea of taxation apart from the actual rent brought in at the moment.

The noble marquis used arguments to show that from the most important of all points of view—that of housing—little good could be expected from any rating reform in the direction which it is generally assumed we shall follow. But the noble marquis used two arguments which are mutually destructive. One is that if you place any considerable portion of the rate on the site, the rates in the centre of the town will be so high that those who own the land will be compelled to place on it buildings of a much greater height, so that there will be more congestion than ever. The other argument is that the rating of unoccupied land in the suburbs will also be increased, and all open spaces will be abolished. I cannot see how both things can be true, and it seems to me exceedingly doubtful whether either is. The noble marquis asked whether land was held up in the neighbourhood of towns. Can he name any instance to the contrary? (Laughter). It is the invariable practice of those with building estates near towns to have them nibbled off piece by piece at high values when the demand is at the highest. If in years past landowners would have been content to sell their building land in large blocks for sums which might seem to be comparatively little compared with what would be realised by the slow process of selling inch by inch, if they had done that and put the money by, they would be practically as well off as if they had held on to the land and sold it little by little. I have an instance. Such a case is that of the Garden City at Letchworth. It was owing to the low price paid for it that it was found possible to build houses at reasonable rents. Then there is the Hampstead Garden suburb, which consists of 240 acres of land, the property of the trustees of Eton College. The college, anxious to encourage the experiment, sold the 240 acres at a price that seems low. The whole system of developing towns properties in this country has been piecemeal and haphazard, and most mischievous in its results.

It is said that the effect of the Bill in rural districts would be to transfer rates upon agricultural land to subjects of a more accommodating character; and no doubt in rural districts that would be the general effect. But it seems to me to be strange to hear a complaint of that kind in your lordships' House. I have always believed that one

particular grievance dwelt on by noble lords is the hardship that the rates fall on purely agricultural land, and I had hoped that any measure which had a tendency to relieve agricultural land at the expense of urban or semi-urban property would rather be welcomed by those to whom the interests of agriculture are particularly dear. I will not go into the questions that are more suitable for treatment by amendments in Committee, such as the officials to be employed and appeal from the assessors to some supreme Court. But I am able to satisfy the noble lords opposite as to existing contracts, and to repeat the declarations made by the Prime Minister, the Lord Advocate, and the Chancellor of the Exchequer as to the preservation of existing contracts. We are gratified, as well as slightly amused, at the sigh of relief of noble lords opposite when they discovered that the Government did not entertain entirely the views on land questions of the late Henry George.

LORD BALFOUR.—Or of the Solicitor-General for Scotland. (Laughter).

The EARL of CREWE.—If the Solicitor-General holds the views entertained by the late Mr. Henry George. (Laughter). That sigh of relief was perhaps a little stagey, for noble lords opposite knew perfectly well that the Government do not entertain those views. (Hear, hear). If it is any satisfaction to noble lords opposite, all those sitting on the front Government bench are willing to rise one after another and to make a solemn declaration to that effect. (Laughter). At the same time, we do believe that there is a real and substantial grievance in this matter. It may not be an easy matter to meet that grievance in its entirety, but there is one great difficulty and one great complication. Unless you are prepared to say that the present system is the best possible and that you must leave it alone, no other plan or method has been suggested for readjusting the incidence of rates except by something which must be founded on provisions such as those we are asking your lordships to give assent to. If you are to do anything at all you must proceed, first of all, by making the valuation proposed, and that is why we ask your lordships to read the Bill a second time. (Hear, hear).

The EARL of WEMYSS reminded their lordships that when they were asked to give a second reading to a Bill the acceptability or otherwise of the measure depended entirely upon its principle. It was on the principle of the Bill that the House gave its verdict. What then was the principle of this Bill? It had been described by some previous speakers as embodying the land views of the late Mr. Henry George, and that it was one of the worst projects of reform ever introduced in their lordships' House. In a petition which he had presented a few days ago from the landowners of Falkirk and adjoining districts the principle of the Government Bill was described as "revolutionary," and that its effect would be to put into force the principles of Mr. Henry George for the confiscation of land. Everything, he thought, showed that this was the tendency of the measure. What was Mr. Henry George's policy? Twenty years ago he received a telegram from America asking, "What do you think of Henry George's policy?" He did not know why the telegram had been sent to him, but 200 words of a reply had been prepaid. His answer to the telegram was a simple one. "200 words quite unnecessary. A simple appeal to the predatory instincts of primitive man." (Laughter). He trusted that his noble friend would stand to his guns and take a division against the Bill. It was the best course that could be adopted for the House, their party, and the public.

VISCOUNT RIDLEY asked leave to withdraw his amendment, reminding the noble earl (Lord Wemyss) that, if the Bill was not made workable in Committee, there was an opportunity on third reading for the House to express its opinion.

The Bill was then read a second time.

Scottish League for the Taxation of Land Values.

ANNUAL MEETING.

The Annual Meeting of the League was held at 13 Dundas Street, on Saturday, April 11th, at 6.30 p.m. Mr. James Fairlie, J.P., President, was in the chair; and there was a good attendance of Members. Apologies for absence were submitted from Mr. John Paul, Mr. J. S. Jamieson, Mr. Norman M'Lennan, Dr. Devon, Provost Clark, Largs, Mr. Matthew Gemmell, Mr. John Orr and others.

The Secretary gave the Executive Report for the past year. The principal events of the year had been a series of meetings by Mr. Alex. Ure, K.C., M.P., Solicitor-General for Scotland, in his own constituency. These meetings were held at Bo'ness, Fauldhouse, Armadale, Broxburn, and Bathgate. In his speeches Mr. Ure had fully explained the Report of the Select Committee. Mr. Ure's speeches called forth a great volume of articles and letters in all the principal newspapers and magazines in Scotland and England. The controversy fully justified the predictions made by Mr. Ure at Broxburn that "much heat and passion will no doubt be aroused in the course of the coming controversy." This proved true to the letter, and the question of valuation and rating of land values was discussed with almost savage fervour by the opponents of the Bill.

In his speech at Fauldhouse Mr. Ure raised the much discussed question of feu-duties and committed himself to the proposition:—"If a man puts in his pocket every year the yearly value of a bit of land—or any part of the yearly value—then it is plain, I think, that man must make a contribution to the rates in proportion to the yearly value which he gets." This view did not commend itself to the Prime Minister, Sir Henry Campbell-Bannerman, as he subsequently stated to a deputation headed by the late Lord Overtoun that "existing contracts must be respected."

The sale of literature had been well maintained and compared favourably with past years. The press propaganda had also been excellently maintained, almost every Member of the Executive having taken part in this branch of work.

A series of large meetings had been held in Scotland under the auspices of the League. They commenced with the great Demonstration in the City Hall on March 7th, and in conjunction with the Young Scots' Society and the Greenock Liberal Association and the North Ayrshire Liberal Association, meetings were held at Larbert, Partick, Ayr, Kilmarnock, Greenock, and Dalry. The Solicitor-General, Mr. Alex. Ure, had been the principal speaker at all of these meetings and had been assisted by the President, Mr. James Fairlie, Edwin Adam, Wm. D. Hamilton, John Paul, Peter Burt, H. Ll. Davies and others. The campaign, both for attendance and enthusiasm, was a pronounced success. A great number of meetings had been spoken to by the League's speakers all over the country. Several debates had taken place between Members of the League and representative Socialists. The principal debaters for the League were John Cassels, John Paul, Wm. Reid, Wm. D. Hamilton, Wm. Cassels, Harry Ll. Davies, Ex-Bailie Burt, and Norman M'Lennan. On the whole, the report showed a year of useful work done, and on the motion of the President was adopted. The Financial Statement for the year was submitted by the Hon. Treasurer, Mr. David Cassels, and was approved.

The following office-bearers were elected for the ensuing year:—President, ex-Treasurer James Fairlie, (Falkirk); Hon. Treasurer, David Cassels; Secretary, James Busby.

The following were elected Vice-Presidents:—Edwin Adam, L. H. Berens, Peter Burt, Thomas Cameron, Crompton Ll. Davies, H. Ll. Davies, H. C. Fairlie, J. C. Geddes, George Green, C.C.; William D. Hamilton, W. R. Lester, Thomas Lindsay, ex-Bailie M'Gregor, David M'Lardy, Norman M'Lennan, William M'Lennan, F. S. Mein, H. S. Murray, James Stewart, G. B. Waddell, James Whyte, and William Reid.

Members of Executive:—David E. Bell, John Carruthers, D. Cassels, Jr., R. Cassels, William Cassels, Graham Cassels, Matt. Gemmell, John Gordon, Mrs. W. D. Hamilton, William Hamilton, A. D. Haxton, J. S. Jamieson, Geo. Kay, Alex. M'Kendrick, Mrs. D. M'Lardy, John S. Neil, Andrew Reid, D. F. Turnbull, Eben. Wilson, John Wilson, George Wright, Richard Whyte, A. D. M'Innes, David Muir, Allan Leitch, and J. E. Thomson.

On the motion of the President, seconded by Mr. Alex. M'Kendrick, the following motion was unanimously adopted:—"That the Members of the Scottish League for the Taxation of Land Values express their profound sympathy with Sir Henry Campbell-Bannerman on his prolonged illness, and hope that he may soon be restored to health. Further, that they have received the news of his resignation with deep regret, but feel that the recollections of his strenuous efforts to place just measures of Land Reform on the Statute Book will inspire renewed endeavours on their part to attain the end Sir Henry had so deeply at heart, and trust that in his retirement he will have the satisfaction of seeing the spirit of his policy continuing to animate the Liberal Party."

On the motion of Mr. Peter Burt, seconded by Mr. John Gordon, and supported by Harry Ll. Davies, David M'Lardy, James Fairlie, William Reid, David Cassels, Jr., G. B. Waddell, and others, the following resolution was carried:—"That this meeting of the Scottish League for the Taxation of Land Values congratulates the Government upon having, for the second time, passed the Land Values (Scotland) Bill through the House of Commons by an overwhelming majority, and expresses the hope that no amendments by the House of Lords will be accepted restricting the scope of the measure. To make it optional or applicable only to urban land would defeat the declared intention of the Government in calling for the valuation."

A vote of thanks to the chairman brought a successful meeting to a close.

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Colonial and Foreign News.

On March 14th, at East London, the Hon. John X. Merriman, Prime Minister of Cape Colony, received a deputation on the taxation of land values. The deputation consisted of Messrs. F. L. Gregg, A. W. Madsen, F. J. Seward, E. J. Evans, J. B. Mackenzie, G. Clough, A. Russell, and W. Wallace representing the East London Land League. Mr. A. W. Madsen made a statement with regard to the benefits which had followed the institution of the new system in New Zealand, calling special attention to the monopoly unjustly conferred on the De Beers Company by the exemption of their properties from assessment. Mr. Merriman promised to consider the matter, and expressed his sympathy with their object. This activity on the part of our friends in Cape Colony is encouraging, and we hope they may succeed in reforming a system which is less ancient but no less vicious than our own.

Mr. JOSEPH FELS AT FAIRHOPE.

UNEMPLOYMENT AGAIN.

On Sunday evening, February 22nd, Mr. Fels, by invitation of Pastor Sedinger, spoke at the church. A set of resolutions emanating from the "National Committee of the Unemployed" which the Pastor had been asked to read and comment upon were read by him and briefly commented upon and he then introduced Mr. Fels.

Mr. Fels made an excellent address emphasising the fundamental importance of the land question as at the bottom of the problem of unemployment, and that the first thing to be done was to open to the people opportunities for self-employment upon the soil. He commended Fairhope for its appreciation of this fact and its wise provisions whereby its land would be kept open to all upon equal terms and all would share alike in the increasing opportunities which would come with increasing population and development. He spoke of his observations in other lands and how in England but a minor fraction of the land was employed, great estates being kept for hunting and other purposes of pleasure, while the people were crowded into the city slums.

Mr. Fels opposed the resolutions because he was opposed to charity; because the remedies proposed would not permanently relieve the situation; because they confused the machines and mills which were the product of labour, with the land which was the gift of God and from which labour had made all the machinery in existence and could duplicate it with ease; and because the employment of labour upon public works would only temporarily relieve a fraction of the suffering, while the owners of land benefited would increase the rent to absorb all the benefit, leaving the people with an increased debt and worse off than before.

It were better, he contended, to let the present policies work out their inevitable results without palliatives, until a crisis should be reached and radical action compelled.

Land reformers found it hard to refrain from applauding, while our Socialist friends, who had been chiefly instrumental in having the resolutions considered, were quite displeased, especially as no opportunity was given them to discuss the resolutions.

On account of the dissatisfaction of the Socialists because they had no opportunity to discuss the resolutions at the church, another meeting was called at the school-house on Thursday evening.

Mr. Fels spoke at some length and made a strong argument for the securing of equal opportunity to produce

from the earth by the taxation of land values, as the fundamental reform without which all others would be practically fruitless. His reinforcement of his argument by his observations in this and other lands made his speech very effective. He also told something of his own efforts in England as well as in this country, the motives which actuated him and what he hoped to help in the accomplishment of, which was very interesting. It was a rousing meeting. Fairhope Courier, 28/2/08.

SCOTTISH NOTES.

Ex-Bailie Peter Burt, J.P., has been appointed President of the Glasgow Liberal Council; as he is also Chairman of the Organising Committee of the Scottish Liberal Association, the Land Values (Scotland) Bill has a strong advocate in these Associations.

Mr. Wm. D. Hamilton, who recently delivered an address to the Greenock Liberals on Tariff Reform and the Land Question is conducting a vigorous correspondence in the local press as the result of his exposition of the Taxation of Land Values as an alternative to Tariff Reform.

The Taxation of Land Values continues to receive much attention here from the leading daily press. The "Scotsman," discussing the Scottish Education Bill says:—"To turn from this Bill to the Land Values Bill is like turning from honest business to thimble rigging." The good editor no doubt thinks this manifestation of wit sufficient to dispose of the rash pretentious theorists who vainly imagine that valuation of land apart from improvements can be made.

The "Glasgow Herald," commenting on the Lords' discussion of the Land Values Bill, says:—"Lord Ridley drove the point well home that the power behind the Government was the Scottish League for the Taxation of Land Values—the old Single Tax Association—and this is certainly the case despite the assertion of Mr. Ure that he had never read 'Progress and Poverty.'" What Mr. Ure's reading has to do with the League's power it is hard to see, unless it be that the "Herald" recognises there are certain extremists outside the disciples of Henry George. However we are thankful. Only for these lines we never should have known how powerful we are. The "Herald" may rest assured that the League will use its power with moderation.

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GLASGOW.

FAILURE OF IRISH LAND PURCHASE.

The Report of the Departmental Committee appointed on November 20th, 1907, to investigate this subject has just been published. The Treasury Minute laying down the scope of the inquiry was as follows:—"The Chancellor of the Exchequer recommends to the Board the appointment of a Committee to enquire into the difficulties which have arisen in connection with the provision of the funds required for the purposes of the Irish Land Act, 1903; and to report how far these difficulties can be diminished or removed without imposing any additional charge on the Exchequer."

We should have regarded the task as "an impossible one, and the report itself shows that the Commissioners found it such. There is a good deal of humour in these serious actions of the Treasury. In view of the fact that the men who entered this path of land reform in 1903 have lost their way, and are now casting about for some means of extricating themselves, it is rather amusing to recall Mr. John Morley's views on the adventure which he supported. "When I see hon. members," he said on the Second Reading debate, "trying to probe their way through these discussions, speaking of the prices, the years of purchase, zones, and all the other mystifications of Irish Land tenure, I think it is like a sort of listless audience listening to a very dull play performed by actors speaking in an unknown tongue."

Although we regard the recommendations of the Committee as absolutely futile, yet the information given in the Report helps to an understanding of the problem of the Irish Land system. Those who are familiar with the principle underlying the taxation of land values will at once perceive from the following quotations that the 1903 Act was doomed to failure as certainly as the 1881 Act, the operation of which it was designed to assist. In explaining this latest purchase scheme the Commissioners show in what respect it was considered an improvement on its predecessors.

"The previous Acts, in so far as they have proved unsuccessful, had failed of their purpose owing to the difficulty of devising a scheme for voluntary land purchase, which should provide for the landlord obtaining a price for his land at which he would be ready to sell, while allowing the tenant a sufficient reduction in his rent, in the shape of an annuity, to induce him to buy.

The Act of 1903 attempted to meet this difficulty partly by contributing out of money provided by Parliament and borne on the vote for the Land Commission a bonus to the landlord over and above the purchase money to be paid by the tenant, and partly by reducing the annuity which the tenant purchaser paid for his advance below the level of previous enactments. The money was advanced to him at a low rate of interest, $2\frac{3}{4}$ per cent., and the period of repayment was considerably lengthened, so as to provide for a small (10s. per cent.) annual redemption payment.

The extent of this reduction in the annuity will be best appreciated by a comparison with the annual payments provided under previous enactments.

Thus, under the Land Law (Ireland) Act, 1881, the tenants annuity was £5 per cent., of which $3\frac{1}{2}$ per cent. was interest charge, and $1\frac{1}{2}$ per cent. sinking fund.

By the Purchase of Land (Ireland) Act, 1885, and the amending Acts of 1887-1889, known as the Ashbourne Acts, this annuity was reduced to 4 per cent., of which $3\frac{1}{2}$ per cent. was interest, and $\frac{1}{2}$ per cent. sinking fund, and advances at this rate were made under this Act.

Under the Purchase of Land (Ireland) Act, 1891, the annuity was, in the large majority of cases, 4 per cent., the interest charge being $2\frac{3}{4}$ per cent., and the sinking fund charge $1\frac{1}{4}$ per cent.

One other important feature in the Act of 1903 deserves to be mentioned. Under the Act of 1891 payment to the landlord was made in $2\frac{3}{4}$ per cent. Guaranteed Land Stock at its face value instead of cash. This scheme worked so long as the Stock was at a premium, but when it fell below par the landlords refused to accept payment in the depreciated security, and land purchase did not make progress. The Act of 1903 accordingly reverted to the earlier system of providing for cash payments to the landlord."

From another part of the Report we learn that, while from 1886 to 1902 the average price of land was 17.1 years' purchase, since 1903 it has been 24.2 years' purchase. That is, the only sense in which the 1903 Act is an improvement on those it superseded is that it gives the landlords an increased price by providing that the interest on money advanced should be reduced. Even a child might see how this would have the same result as the former schemes. For example, if we take $4\frac{1}{2}$ per cent. as the average annuity from 1886 to 1902, and $3\frac{1}{4}$ as that under the new Act, we find that $4\frac{1}{2}$ per cent. of 17.1 years' purchase amounts to £76, while $3\frac{1}{4}$ per cent. of 24.2 years' purchase is £78. If sales ceased under the first Acts, would anyone expect them to go on under the last?

We have not space at present to give a full exposition of the situation, but a more confused, more unstatesmanlike, more cruel policy than this could not be conceived. We close with one further quotation. "When the Act was passed it was estimated, as may be gathered from public utterances at the time, as well as from the internal evidence of the Act itself, that not more than £100,000,000 would be required to finance it. This estimate, as we have stated, now appears to have been fallacious, and from the information put before us it appears that the amount may reach £160,000,000 or more."

Cattle-driving is not the remedy for this.

MR. HAROLD COX, M.P., AND LAND VALUES.

A correspondent in the Glasgow "Evening Times," 22nd February, writes:—"Concluding an article in which he replied to a London County Council opponent of Taxation of Land Values, the "Harold Cox" of 1889 wrote thus:—

"On the other hand, his remarks on the taxation of ground values show that he is unable or unwilling to appreciate the reasons why economic rent should be subject to a special tax. Leaving altogether aside disputed questions about the origin of property in land, we have this broad fact to go upon, that economic rent is a special product created by the industry and energy of the whole community and ought not therefore to be allowed to remain in private hands. No doubt there would be hardship amounting to injustice if the whole of the economic rent of this kingdom were suddenly resumed by the nation; but there is no injustice in gradually imposing special taxation on rents until they are entirely absorbed. The question of the taxation of ground rents therefore stands quite apart from all other problems in taxation. Under existing circumstances in England it may be necessary and even desirable to have other taxes besides the tax on rent, and these taxes ought certainly to be adjusted so that they fall fairly on every class in the community. But a tax on rent is, as I have just said, a thing apart. It is not indeed properly a tax at all, but merely a retention by the State of part of that rent which in justice belongs altogether to the community."

Which pure and undiluted Georgeism by the "Harold Cox" of 1889 may be commended to the consideration of his successor of the same name to-day.

THE LAND QUESTION IN THE MONTHLIES.

"ECONOMIC JOURNAL."

So rapidly are the writings and speeches on the taxation of land values multiplying that if our paper only furnished a brief notice of these as they appear in different journals and magazines its space would be fully occupied. Because they are specially opportune, two of these articles deserve special notice. Mr. Edgar Harper, Chief Statistical Officer to the London County Council, in the March number of the "Economic Journal," deals fully and carefully with the argument that is now so fashionable with our opponents, the argument that the taxation of land values would accentuate overcrowding. The article, entitled, "Rating of Land Values and Urban congestion," is a reply to two articles on this subject by Prof. Edwin Cannan and Major Darwin, which appeared in recent numbers of this journal. More by assertion than by argument these two economists maintained the view that "the increase of buildings resulting from the change would take place almost entirely, perhaps altogether, in London and the great towns." Mr. Harper, with his intimate and unique knowledge of conditions in London, has no difficulty in showing how the breaking down of "the barrier now blocking the building industry at the town margin" would give an outlet for the constant and pressing desire of people to avail themselves of the benefits associated with pure air, convenient houses, and cheap land. His arguments are advanced with a calmness, ease, and confidence which indicate that he feels himself in command of unlimited resources. We expect that some day—when the water in the streams begins to flow up the mountain sides—we shall see the assertion of our opponents fulfilled, see people fleeing from land that is at once available and cheap to land that is dear. A number of Mr. Harper's articles have been tastefully reprinted in pamphlet form.

"THE ALBANY REVIEW."

The March number of "The Albany" contains two articles which will specially appeal to our readers, the one on modern slavery, entitled "Life in a Factory: a Personal Experience," by F. S. Sussex, which must be read to be appreciated; and the other on "The Taxation of Land Values," by Eric Givskov, which is one of the best we have seen from his gifted pen. The following two extracts will serve to give some idea of its contents, and to induce some of our readers to study it for themselves:—

"The result of the Government having suffered the rent-tax to be appropriated by private individuals is the ruin and degradation of great numbers of the landless, and inferior social conditions and opportunities of labour for all. It is not the taxes imposed to replace this natural taxation, however oppressive and unjust they may be, that do the greatest injury to those who have to work for a living, be it with their brains or their hands. It is to the enormous diminution in the opportunities of labour that the responsibility must be ascribed of having caused most of the misery which disgraces modern civilization."

"We are in all probability facing a period of declining industrial prosperity all the world over, and most Englishmen, as is their habit when anything goes wrong, will grumble terribly against the Government. Just as if the Government—perhaps the best England has ever had—could in any way arrest a world-wide decline, initiated long before they came into power. But the Government can do one thing. It can tax land values, and however

wildly the hurricane may rage the prosperity of England will then remain secure. For it will be built on the solid bed-rock of Nature's own immutable law."

THE FORTNIGHTLY REVIEW.

"From the Old Rural System to the New," is the title of a suggestive article by Mr. J. A. Spender in the April number of the Fortnightly. The new system to which Mr. Spender refers is the present system, which has evolved during the past one hundred and fifty years. The old rural system was that known as "the common field system," with its "open arable field, in which the villagers had unequal shares," the commonable meadows, "where the holders of the arable pastured their sheep or raised their hay," and the waste, or common, "in which all again had rights in their varying degrees." The origin of this system is one of the unsolved problems of history. Certain it is that it prevailed long before the Norman Conquest and persisted, more or less modified by law, down to the middle of the Eighteenth Century. The first English settlers transplanted the system to America, where, as in England, traces of it may still be found, and it still survives in the village of Laxton, in Nottinghamshire. While it prevailed, as Mr. Spender well points out, "there were comparatively few able-bodied men who did not possess rights of one kind or another in the arable field or the common waste."

Gradually, however, by means of Enclosure and other Acts passed by Parliaments dominated by the landowners, the customary rights of "the common people" in the soil of their native country have been absorbed by a powerful and influential minority. Hence the gradual evolution "of the hard theories of proprietor's rights which were asserted in some quarters," against which Mr. Spender's article is avowedly directed, and which are manifestly diametrically opposed to the Established Constitutional Law of Great Britain.

Mr. Spender concludes his article with the following pertinent words:—

"We cannot restore the old conditions, but we can do something to satisfy the instinct for a rootage in the soil which is in the blood of our peasantry. And when we remember how comparatively modern is our present landed system, and still more when we look down the long list of Acts of Parliament in which compulsory expropriation (with but very slight compensation) was applied to yeomen and labourers for the benefit of landowners, we shall not be surprised or indignant if the legislature makes a moderate use of the same weapon in their behalf."

All of which is very true and necessary to be said. But we must express our regret that Mr. Spender does not see, or did not remind his readers, that the measure known as the Taxation of Land Values, to-day well within the field of practical politics, would speedily restore to the industrial masses, their ancient rights to the use and profit of their native country, as well as to satisfy their healthy instinct "for a rootage in the soil."

The Hon. Secretary of the Sydney Single Tax League, Mr. A. G. Huie, draws attention to the "Standard," the journal of the League, and says:—"It may be of special interest to many of your readers at the present time. We are making progress and in local government are leading the world." Mr. Huie thinks that British land reformers should support the "Standard." The yearly subscription to Great Britain and the Continent is 2/. Subscriptions should be sent to A. G. Huie, Box 797, G.P.O., N.S.W.

Just received from America,
BOOKS FOR SINGLE TAXERS.

1. "THE PROPHET OF SAN FRANCISCO."

(Post Free, 6d.)

This delightful little book, from the pen of Louis F. Post, who for years was Henry George's right hand in all his political struggles, will, we are sure, be cordially welcomed by all our friends and co-workers. For it contains a most eloquent and elevating account of the life, works and teachings of the immortal founder of our to-day world-wide movement, of one who, as its author well says "like the prophets of Israel warned a corrupted civilisation that it must mend its ways or perish, must conform to the laws of righteousness or suffer the natural consequences of unrighteousness."

We ourselves have already read it several times, and must admit that we know of no book in which the essence of Henry George's teachings is more simply, concisely, and convincingly presented. It is, therefore, invaluable also to those commencing to study our question, whose numbers are daily increasing. As an appendix will be found a most interesting series of Press opinions which appeared on the publication of "Progress and Poverty."

2. "ADDRESSES AT THE FUNERAL OF HENRY GEORGE."

(Post Free 6d.)

This, too, is a book that few earnest Single Taxers will willingly deny themselves the pleasure of possessing. Those who yet fail to appreciate the heroic, self-sacrificing spirit of the founder and inspirer of our movement, will find it concealed in those pages, and testified to by men of most diverse opinions, by those who agreed and by those who disagreed, or but partly agreed, with his economic teachings. As the writer of the short but touching introduction graphically expresses it:—"Seldom have men spoken as these men spoke; seldom has there been such inspiration; seldom has a funeral gathering applauded with hope instead of melting into the cries and lamentations of grief. Truly the soul of the dead was marching on."

These speeches, made by the Rev. Lyman Abbott, D.D., Dr. Gustav Gatheil, the Rev. Edward M'Glynn, D.D., and John Sherwin Crosby, are, in truth, a liberal education in the sister sciences of Ethics and Economics, and will be reverently treasured by all who realise the full meaning and purport of the message of the man, who, as Father M'Glynn finely said, "was sent of God whose name was Henry George."

3. "FREE AMERICA."

(Post Free 1s.)

Coming from the pointed pen of Bolton Hall, this book, from which we quoted somewhat freely in a recent issue, though it, too, presents the teachings of Henry George in a clear and convincing manner, is very different from the two preceding, and will appeal to a very different side of human nature. Brimful of facts, crowded with argument, illumined by gleams of biting humour and brilliant sarcasm it makes no appeal to righteousness and justice, but to the self interests of mankind. As the author says, "This book aims to convince the stupid millions that injustice is never to their interests. Its purpose is to hasten the breaking down of the artificial barriers with which men in their ignorance have shut themselves out from opportunities for happiness."

To our mind the book is admirably suited to fulfil its avowed aim and purpose, and to make even the most thoughtless realise the bitter and degrading fruits of the prevailing unjust social system. At all events our office copy is heavily scored in many places for future reference and quotation. The chapters on "The Truth of Injustice," "The Charity Problem," and "The Hope of Future Progress," are, perhaps, the most convincing and inspiring. And the one on "High Tariff Prosperity" is specially to be commended to all who have any lingering affection for "the Chinese policy," known in this country under the euphemism "Tariff Reform."

4. "GOLDEN RULE JONES, MAYOR OF TOLEDO."

(Post Free 1s.)

Let us make a confession! We ordered this book solely because it was written by the late Ernest Crosby; we ordered 50 copies; when we saw the unpretentious volumes we regretted we had ordered so many; after we had read it, we were sorry we could not afford to order as many hundreds, and to place a copy in the hands of every independent employer of labour in the country. And yet it is a simple book, being but a true and faithful record of a simple child-like man, a successful man of business and a successful Mayor of a large industrial American city, but one who moulded his life and directed his actions in accordance with the Golden Rule of Righteousness, which he was wont to translate in conversation into "Do unto others as if you were the others." On this rule he built up his business, on this rule he governed his city; on this rule he made his life a living example of the power of love, justice, and reason. In government by force he had no belief. "I do not want any one to govern me by any kind of force," he wrote, "I am a reasoning being, and I only need to be shown what is best for me, when I will take that course and do that thing, and so will you. I do not believe that a soul was ever forced towards anything except towards ruin."

"The right to work," he maintained, "is an inherent right, like the right to breathe, like the right to see." "It is simply an inhuman cruelty," he contended, "to teach a child how to be useful in the world, and then to turn it out to find every door of opportunity closed against it." The social problem is, he argued, "how to secure for everyone the right to labour and to receive the full fair value of what they produce."

This whole-hearted Welshman—he was born, the son of a poor stonemason, in the village of Bedd Gelest, North Wales—however, was neither a Socialist nor a Single Taxer. "We cannot do better," he said, "till we are better. Love is the only regenerative force. To teach love to individuals by personal kindness and helpfulness is to do well; and to mould love into law (when it becomes justice) and thus to uplift and enlighten a whole city, is to do better." And, as far as opportunity was given him, Samuel Milton Jones manfully participated in this noble creative work. "Equal and exact justice," he knew and proclaimed, "can only come through perfect love." This is the force that has yet to rule and govern the world. "Electricity," he elsewhere wrote, "has always been in the world, but its power was never utilised till the last few years. So brotherhood is already here. Let us use it and apply it to our institutions. The way to help the poor is to abandon a social system that is making them poor."

Henry George, William Lloyd Garrison, Tom L. Johnson, Golden Rule Jones, Ernest Crosby, Louis F. Post, however disappointing its present and past record, we dare not despair of a country producing such men. As Samuel Milton Jones hoped, "America may yet interpret that great word HUMANITY to the world."

5. "THE OPEN SHOP AND THE CLOSED SHOP."

(Post Free 2d.)

Though a sound Democrat, in the best sense of the word, by instinct, Golden Rule Jones was not an economist. Hence though he saw the end to be worked for, he had no instructed knowledge of the means by which it could be attained. Mr. Louis F. Post, the author of the above brilliant and convincing pamphlet, on the other hand is both a Democrat and an expert economist. Hence those inspired and elevated by the example of Golden Rule Jones, as recorded by Ernest Crosby, could not possibly do better than to continue their education by carefully studying the tiny booklet now before us. For in it Mr. Post demonstrates beyond dispute that it is in the Land Question that the key to the Poverty Problem, the Labour Problem, the Housing Problem, the Unemployed and all other kindred social problems is alone to be found; that, in short, "Access to the land of the world is the key to the economic problem of the world, for the land of the world controls the jobs of the world"; and that "The surplus which the labour class produces and the leisure class gets, is attributable not to capitalism with regard to artificial implements, but to capitalism with reference to the earth."

Altogether the above Books will prove a welcome addition to every Single Taxer's Library; and we are glad to be able to supply the set at 2/- Post Free. The number of sets, however, is very limited, and applications will be executed in the order they are received.

L. H. B.

NEW EDITIONS AND NEW PAMPHLETS.

"The Rise and Progress of Poverty in England."*

Some few months ago we drew the attention of our readers to this instructive little book, which at the time received a cordial welcome from all earnest political and social reformers. Our only objection to it was its price, 6d., hence we heartily rejoice that the administrators of the "Land Values Publication Department" have secured a special edition of it to sell at 3d. (or 15s. per 100, carriage forward). Our active co-workers would do well to promote the circulation, as we know of no book more calculated to promote the growth of sturdy, healthy, democratic thought, or to bring home to the minds of the people how for centuries "they have been cheated, robbed, and bamboozled" under cover of the law and by virtue of Acts of Parliament passed and enforced by the powerful, privileged, land-owning classes and their parasites. The extracts relating to Enclosure Acts and their results—increased rents and increased poverty—seem to us specially worthy of attention.

* "The Rise and Progress of Poverty in England." Price 3d. Publishers: "Land Values" Publication Department, Glasgow, Keighley, and London.

"Plain Words on the Land Monopoly."**

Mr. R. L. Outhwaite's article in "The Morning Leader," from which we quoted at length in our last issue, produced a flood of interesting and pertinent letters from correspondents all over Great Britain. The interest evoked was such as to justify "The Morning Leader" in reproducing Mr. Outhwaite's article in full together with the selections from the correspondence, in pamphlet form, under the above heading.

This pamphlet, too, should be accorded a hearty welcome from all our readers, from all, in fact, who agree with Mr. Outhwaite's concluding words that:—

"The time has now arrived for militant Liberalism to formulate practical proposals which will meet the exigencies of the political situation, facing Protection with the challenge to tax the land, not the loaf, and welding together all the progressive forces in a frontal attack on the common enemy—Land Monopoly."

** "Plain Words on the Land Monopoly." Reprinted from the "Morning Leader." From "Land Values" Publication Department, 5/6 per 100; carriage paid.

THE RISE AND PROGRESS OF POVERTY IN ENGLAND.*

Under the above title, our esteemed co-worker, Mr. W. G. Wilkins, J.P., of Derby, has just published a series of historical extracts, mainly dealing with the varying fortunes of the industrial classes from the Norman Conquest to modern times. He shows clearly and conclusively how largely these have been effected by the gradual alterations in the laws determining their relations to the land of their country. Its tone and purport may be gathered from the following extract from the "Introduction":—

"As we examine the history of Great Britain, we shall find that a strife almost equal to civil war has been going on for over six hundred years. On the one side we find the peasantry, who have been endeavouring to live in their native land in peace and security. On the other side the aristocracy, persistently en-

* "The Rise and Progress of Poverty in England." By W. G. Wilkins. Publishers: Peach & Sons, Ltd., Derby; Headley Brothers, Bishopsgate Street, London. Price 6d. Post Free 7d.

deavouring either to retain the peasantry in serfdom, or to drive them off the soil, heedless as to whether they lived or died. We shall find that for four hundred years after the Norman Conquest, in spite of all opposition, the peasantry gradually improved their lot; and that then came terrible changes, brought about by aristocratic greed, through which the peasantry fell into awful grinding penury. This abject misery reached its worst about one hundred years ago, but its bitter fruit remains with us to this day."

The book has evidently been compiled for "the man in the street"; but even the serious student may turn over its pages with advantage. Perhaps the most interesting extracts are those relating to the history and effects of the Enclosure Acts of the eighteenth century, which, contrary to the accepted view, appear to have decreased production from the soil, and to have increased only the rents of the landlords and the miseries and helplessness of the disinherited and disfranchised industrial classes. Altogether a book which gives a true insight into the history of the English people than many far more pretentious volumes.

Mr. A. G. Huie writes from Sydney, on March 9th, with reference to Mr. Carruthers' visit to this country. Incidentally he reminds us that the health of the Ex-Premier of New South Wales is not such that we should expect him to undertake work of a serious kind on his arrival in this country. It is possible, of course, that the voyage and rest may do something to repair his strength, and that he may be able to address some meetings. It would be well, however, to defer any definite arrangements until his arrival.

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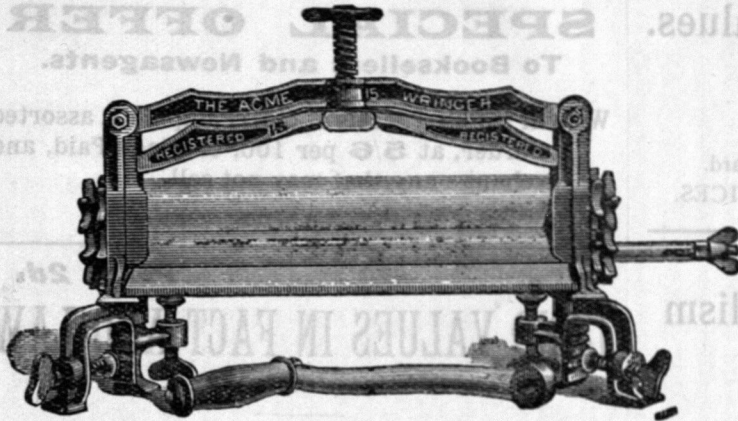
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