

Taxation Reform Memorial. This would dispense with all necessity of a minimum wage for those labourers who still remained in the employment of farmers would have the alternative of working for themselves and would be able to demand a higher wage.

Further examples of the nonsense of the report are such statements as the following :—

Proposals to "tax the landlord" (? to tax land values) are open to several objections, such, for instance, as that they spring from political hatred of this particular class, that they would act as a relief to the industrial capitalist at the landowners' expense, that they would confer no benefit on the countryside, but actually cripple agriculture, on the prosperity of which the agricultural labourer depends.

There are at this moment some 12,000,000 acres of poorly laid down, neglected, unproductive grassland, which could be put to much better use\*; and this deplorable fact is not due, as is often supposed, merely to the selfish sporting instinct of the landowner, but rather as has already been stated, to the extensive methods adopted to meet the period of depression, involving the employment on the land of less labour and less manure than the economic minimum.

This is, to put it mildly, rather startling. What possible advantage is it to the landlord or farmer to use "less labour and less manure than the economic minimum"?

The Report advocates land purchase by public authorities. "Speaking generally," it says, "the local authority is the proper authority to purchase land for special purposes, and the State for general purposes. A local fall in the value of land would severely hit a local authority; but there is no general fall in the value, so the State could not be a loser." Yet on the following page we read: "A permanent charge attached to land value would have beneficial effects. It would tend to decrease the value of land by more than the amount of the mortgage." So after all, there might be a general fall in the value of land and the State might be a loser.

The Report attempts to prove too much when it says:—

In answer to the fear of the financial magnitude of the above proposals [for land purchase], it is sufficient to point out that the nationalisation of the whole of the land of the country at once—which is not what is proposed—would not be a much bigger operation than the late Lord Goschen's Conversion of the National Debt.

But soon after we find this:—

Purchase of land is best from many standpoints—it nationalises a certain area, it secures the small holdings for ever, and allows the county council to build cottages freely. On the other hand, it tends to raise the price of land, it involves an increase of county loans, and, most serious of all, it is almost impracticable where land has a substantial building value—that is, in the neighbourhood of large towns, and, in the case of London, in the greater part of the home counties. . . . It is almost impossible for county councils to buy and let to small-holders at a possible rent for cultivating.

In an article on the Report the NEW STATESMAN says:—

Most of the proposals in the present Report though they represent the Socialist view, would certainly be accepted by the great mass of the Liberal Party and by a considerable number of Conservatives."

We know some Socialists who would object to this. but let that pass. The NEW STATESMAN continues:—

It is, for instance, agreed that as a preliminary to any sort of improvement the wages of agricultural labourers must be raised, that they must be raised direct by State action, and that the proper machinery for the purpose is to be found in the Wages Board system. Two Bills have already actually been introduced, one by the

Labour Party and the other by a number of Conservatives, both having as their principal object the establishment of Agricultural Wages Boards; and of the two the Conservative Bill is perhaps the better. In regard to Housing, again—the second or rural problems in order of importance—the same two political sections have produced concrete legislative proposals differing in no really vital particular. In the matter of rural Education, no hint of party divisions can be discerned; and when we come to the question of productive and distributive co-operation, as applied to agriculture, it is to Conservative at least as much as to Socialist or Liberal sources that we must look for both motive force and guidance.

This is a very fitting comment on the Report. It is Tory to the backbone.

F. C. R. D.

## BOOK REVIEWS.

### MAKING THE MOST OF THE LAND.\*

To those who wish to acquire a knowledge of what can be done to make land productive, and of how near or far we are from reaching its possibilities, we heartily recommend this work, which contains all the evidences of being written by a man who knows his business at first hand.

We here learn in which departments of husbandry the British farmer is supreme; in which he lags behind his colleague abroad, and in each case the reason why. We are told of the lamentably low average of British production (£4 10s. per acre) and the steps which can be taken by the aid of agricultural science to immensely increase it. Our author vouches for the accuracy of Prince Kropotkin's remark that a large area of grass land within sight of the Cross of St. Paul's fails to produce an annual crop to the value of £5 per acre. When this takes place within carting distance of the finest market in the world something is wrong indeed.

His accounts of what has been done to grow good crops and convert into good meadow land tracts which before were barren moor or parched downs must stimulate effort and must come as a revelation to most people, more especially when it is shown by balance sheet that the work has been made to pay handsomely, and that there are millions of acres in these islands with which the same could be done. In some senses this book might be described as Kropotkin's FIELDS, FACTORIES, AND WORKSHOPS brought up to date, and we regard it as a very valuable supplement to that work. But Mr. Long is not content to appear as an agricultural expert alone. He also grapples with the questions of land tenure, land ownership, and reform in taxation. His ideas on these subjects are quite definite, and he is not the least afraid to express them boldly. While not an enemy of the large farm in its proper place, he quotes chapter and verse to show how much more is usually got out of the land when in the hands of the small cultivator. He condemns in round terms a system of land tenure such as we at present groan under, which makes it possible for immense tracts of land to be locked up though in urgent demand by cultivators.

Such passages as the following—writing, as our author does, mainly for the eye of farmers and landlords—lack nothing in directness:—

"Land is awaiting reclamation and development, but is largely withheld by the few while the many are waiting for work. That we should import food to the value of nearly 200 millions when we have land awaiting occupation and men to till it is one of those stupendous facts which are being gradually realised by the public."

And again:—

"The many must leave their native land to satisfy their

\* LAND PROBLEMS. By Christopher Turner, p. 17. (John Lane, 1911.)

\* MAKING THE MOST OF THE LAND, by Prof. James Long. Hodder & Stoughton. 5s.

desire for work in order that the few may enjoy well timbered parks and breed deer and grouse on broad acres which should be employed in the production of food. . . . If landowners are unwilling to bend to the needs of the age, without harm to themselves, a way must be found to make them by adequate taxation."

The last chapter is headed "The Rating of Land Values and its Influence on its Cultivation."

Mr. Long here shows how the present system retards the development and cultivation of land, and how rates based on land value alone would stimulate it. In fact, this last chapter in itself forms quite a bright little essay on our proposals which the author heartily commends to the favourable consideration of the cultivator of the soil. This work deserves a wide circulation, and we hope it will get it.

W. R. L.

#### THE A.B.C. OF TAXATION.\*

The work of Mr. Fillebrown constitutes a valuable contribution to the literature dealing with the taxation of land values which no serious student of tax reform can afford to neglect. We have read the three books before us with a great deal of pleasure, and readily acknowledge that the reading of them has helped to clarify our ideas, for the author has stated, with a most admirable lucidity, certain points, which indeed were implicated in the economic teaching of Henry George and other writers, and which some of us had more or less clearly in our minds.

The SINGLE TAX CATECHISM we shall not attempt to review. Catechisms are unsatisfactory works in so far as they are only completely understandable by those who already know the subject, for they attempt to compress a great amount of learning into a little space, and so are apt to be much too dogmatic. But this particular catechism seems to us to be as successful as such a work can be, and forms a concise statement of single tax doctrine, though we dissent from one or two of the propositions.

The SINGLE TAX HANDBOOK consists of the most salient passages on the taxation of land values from Adam Smith, J. S. Mill, Henry George, Rev. Edward McGlynn, Thomas G. Shearman, and the author's A.B.C. OF TAXATION. It contains as well Mr. Fillebrown's SINGLE TAX CATECHISM, and a brief statement of achievements in Tax Reform in various parts of the world. The chapter on "Achievements" is rather too brief, but it would perhaps have increased the size of the book unduly to have extended it. The book as a whole is one of the best we know for putting into the hands of the student, and it has the additional advantage of inducing him to carry his researches further and to study in full the work of the authors cited.

THE A.B.C. OF TAXATION is throughout a work of great interest and merit, but perhaps the most interesting chapters are those which the author has incorporated in the SINGLE TAX HANDBOOK, viz., Chapters I, II, III, on the "Three Generic Peculiarities of Land," and in the space at our disposal we shall direct our attention only to them. The first generic peculiarity is that ground rent is a social product, and this fact the average student would have thought could be disposed of in a page or two, yet Mr. Fillebrown devotes to it almost 30 pages, in which not a word is wasted. He shows that ground rent "is the annual value of the exclusive use and control of a given area of land, involving the enjoyment of those rights and privileges pertaining to the land . . . which are due to the presence and activity of population and are inseparable therefrom"; that in the words of Shearman it is "a tribute which natural laws levy upon every occupant of land as the market price of all the social as well as the natural advantages appertaining to that land"; that "the true office of

ground rent is that of a board of equalisation—equalisation of taxation, of distribution, and of opportunity"; and so on, the conclusions being backed by some very pertinent quotations from American economists.

The second generic peculiarity of land is that "a tax upon economic rent cannot be shifted." Upon this little is said, and we think that the argument might have been elaborated for, although the proposition is self-evident to any person who knows the Ricardian law of rent, it is to others rather difficult. The proposition is again backed up by some good quotations, though the first quotation from Seligman is more appropriate to the third proposition.

The third generic peculiarity of land is that "the selling value is an untaxed value," or, at greater length: "Every landowner is exempt from taxation on his investment, to the extent of the tax to which his land was subject at the time of his purchase, and therefore, practically speaking, nearly all land is to-day owned free of any tax burden." This is of course a simple corollary from the second proposition, for, if a tax on land values cannot be shifted, the purchaser knowing that the tax is an unescapable charge on the land will diminish his offer by the amount of the tax capitalised—or the vendor obtains that amount less than he would otherwise have received—and of course supposing the tax to remain stationary, the purchaser is not burdened by it, but gets the current rate of interest in his investment. The proposition may be said to be the statement of the fact that—

The landowner to-day who has purchased since the present tax was imposed escapes taxation upon his investment.

We think that we have said enough to show that this is an extremely interesting and stimulating book. There are one or two points in regard to which we disagree with Mr. Fillebrown, and to the discussion of which we hope one day to return, but we have the greatest pleasure in recommending it to our readers.

F. C. R. D.

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\* THE A.B.C. OF TAXATION, A SINGLE TAX HANDBOOK, and A 1913 SINGLE TAX CATECHISM, by C. B. Fillebrown, of Boston, Mass. See advertisement, p. 159.