

The Secretary, Mr. A. Davis, proposed that a collection of 6d. should be taken from each member present at the meetings. This was agreed to, it being understood that friends of members or other visitors at a meeting should not be required to contribute.

A collection was then taken, and some literature was sold.

A meeting of the Club was held at 12, Shandwick Place, on 30th November, the President, Mr. W. J. Young, in the chair; there was a good attendance. An address was given by Mr. Ralph D. Young, C.A., on "The Solution of the Present Economic Problem." Mr. Young dealt with Unemployment and Housing, though pointing out that there was really only one problem, that of Poverty. The solution, he maintained, was only to be found in the Taxation of Land Values, and after defining this and repudiating the Land Value Duties of 1909-10, he showed how the true policy would operate with regard to Housing and Unemployment. He then examined other proposed remedies, criticising them adversely, and went on to show how the tax on Land Values would affect wages and prices, and through them, solve the problem of poverty.

Questions to the speaker followed his address, the majority of those present having questions to put to him. Satisfactory answers were given. The meeting was then thrown open, and considerable and interesting discussion and criticism ensued, in which nearly all took part. The question of finding a speaker for the next meeting on 14th December was then raised, and on the motion of Mr. R. D. Young the duty of preparing an address was laid upon Mr. Knight.

A collection amounting to 6s. was taken, and with the motion of Mr. D. J. Downie, to accord a vote of thanks to Mr. Young for his address, the proceedings terminated.

At the meeting on 14th December there were twelve present. Mr. W. E. Knight read a paper on "How to reduce the Burden of Taxation." Mr. Knight showed how the landlords had gradually shifted the burden of taxation from the land to the people generally, and showed how the heavy taxes had had economic effects in inflated prices and the hampering generally of production and exchange. He pointed out that the way to cure these evils was to reimpose all taxation on the value of land, thus leaving industry free. A very keen and argumentative discussion followed. Mr. W. J. Young gave modern instances of the shifting of their burdens by the landlords, pointing out that the evil is still going on. The next meeting will be held on 28th December, when Mr. W. Will is to open a discussion on the question, "That the Tax on Land Values cannot be passed on."

Further meetings will be held on 11th and 25th January and 1st February, 1925. It looks as if we are going to have a strong and effective group of workers attached to the Club.

Mr. W. J. Hawkes has had frequent and timely letters in the EDINBURGH EVENING NEWS.

Mr. Ralph D. Young had an informing letter in the SCOTSMAN, 24th December, in reply to an editorial criticism in which the usual and erroneous statement was made that the 1909 Budget provided for the Taxation of Land Values. Mr. Young had no difficulty in showing how the reform could not be identified with the Liberal Land Duties of the famous Budget. We quote the writer's concluding words:—

"It is clear, therefore, that the taxation of land values was not tried in the Budget of 1909; those in favour of it were opposed to the land value duties and only supported the Budget because it contained provisions for the valuation of the land, which is necessary for the taxation of land values. It may be asserted without fear of contradiction that land value

taxers were unfeignedly glad when in 1920 the first three of these duties were repealed, as the way was thus cleared for a measure which will be sound in principle and beneficial in effect."

In a footnote to the letter, the Editor remarked:—

"Our correspondent's point is quite clear; but it does not alter the fact that the Budget of 1909-1910 represented an attempt to tax land values in the form or forms which the Liberal Party of that day considered most likely to be efficacious."

The Editor of the SCOTSMAN is to be commended for his frankness in so recognizing the difference between a Tax on Land Values and what was substituted for it by the Liberal Party in 1909.

HIGHLAND LEAGUE : I. Mackenzie, Hon. Secretary, The Arcade, Inverness.

The veteran Highland land reformer, Mr. J. G. Mackay, Portree, Skye, passed away on 16th December at the advanced age of seventy-six years. In 1870 Mr. Mackay went to Glasgow and was a vigorous member of various Highland societies there. In 1881, when the Kilmuir Crofters of Skye were threatened with eviction, he became a leader in the old Highland Land League, and before leaving Glasgow in 1886 obtained 45,000 signatures in favour of the Crofters' Act which certainly brought a great measure of relief to the Highland Crofters. In those days Mr. Mackay came into the clutches of the law and was arrested for alleged slander of Sheriff Ivory but was liberated on £100 bail. His case never went to trial. He became a member of the League on its inception and remained one for many years. He was a fearless and eloquent advocate of the rights of the people to the land and blazed the way for others at a time when landlordism was rampant and powerful.

PROFESSOR LEVI ON LAND VALUES

Professor T. A. Levi addressed the Liberal Club, 28th November, on "The Liberal Land Policy." He advocated the Taxation of Land Values.

Land value meant the value given to a piece of land simply because of the work of the community living there. Vacant land paid no rates at all. It was argued that vacant land had no value, but let them try and buy it. The object of the scheme for taxing land values was to re-arrange taxation. It aimed at unrating improvements. Supposing there were three plots of land in Aberystwyth, and that on one there was a house valued for rating purposes at £300; on another a house valued at £200, while the third plot was vacant. If the rates were 7s. in the £, the amount paid in respect of the first house would be £105, in respect of the second £70, while nothing would be paid for the vacant plot. The rates on the three plots would, therefore, be £175. If they had taxation of land values, £58 6s. 8d. would have to be paid in respect of each plot. That would be a reduction for each except for the vacant piece of land. The gain would be that the rates would be reduced from 7s. to 1s. 2d. in the £. The owner of the vacant plot would cry against it, but he could sell his plot. The result of taxing land values would be to bring more land into the market.

He had no doubt Mr. Lloyd George made a corrupt bargain with the Coalition when he dropped his land values. The scheme for the taxation of land values was infinitely greater than what Mr. Lloyd George proposed. Had a Liberal Government been returned to power, or had a Labour Government been returned, a tax on land values would be made in the next Budget. In conclusion, Prof. Levi urged the audience to attack land monopoly, and said if they could get land reform, all other reforms would follow.