

The International Single Tax Conference At Oxford, England

(Abridged From Report in Oxford Chronicle)

AN International Conference on the Taxation of Land Values was opened at the Assembly Room on Tuesday. Representatives from 14 countries were present, including an especially large delegation from the United States. Proceedings began the previous evening with a reception and a Henry George commemoration dinner. Numerous papers, followed by discussions, were read at the sessions on such subjects as "The International Aspect of Land Value Policy," "The Attitude of the British Political Parties to the Question," "Practical Progress in Denmark, New Zealand, Canada, Australia, and Other Countries," "Land Monopoly," "War and Public Debts," etc.

Among the principal speakers were Mr. Jacob E. Lange (an authority on horticulture, author, translator, and principal of one of the famous Danish agricultural high schools), Mr. Bolton Hall (the American economist), Mr. R. C. Macauley (Philadelphia), Mr. Fiske Warren (the protagonist of the "Single Tax Colonies" in America), Dr. Julius J. Pikler (Chief of the Valuation Department at Budapest), Dr. Robert Braun (Hungarian translator of "Progress and Poverty"), Senor Antonio Albendin (Spain), Mr. Andrew MacLaren, M.P., Wilson Raffan and Dr. J. Dundas White (both ex-M.P.'s).

Mrs. Henry George, jun., and the grandchildren of Henry George came over from America to attend.

INTERNATIONAL SYMPATHY

Mr. A. W. Madsen (secretary) read telegrams from the Agent-General of Queensland, from the Argentine Single Taxation Association, the High Commissioner of Canada, the Agent-General of Quebec, from New South Wales and South Africa, the Norwegian, Swedish, and Swiss Legations, the Japanese Ambassador, the Minister for the Croats and Slovans, and the Mexican Charge d'Affaires, expressing sympathy with the conference. Mr. Arthur Henderson, M.P., Secretary of the Labor Party, sent a message affirming his support of the reform advocated by the conference.

Amongst those present also were Councilor Ludlow (Typographical Association), Mr. H. Keen (President of the Oxford Trades and Labor Council), Mr. W. S. Snelgrove (N.U.R.), representatives of the Building Trades Operatives, Mr. Smith (secretary of Ruskin College), etc.

THE BANNER OF THE SINGLE TAX

The President (Mr. Charles E. Crompton), in welcoming the delegates in the name of the United Committee, specially welcomed the American delegates, who had come

over in such splendid force, and referred to the fact that beyond those from Great Britain, the Irish Free State and Northern Ireland, and the various colonies, delegates were present from Denmark, Germany, Spain, Hungary, etc. They had come to do reverence to the memory of Henry George. They came as firm believers in the teaching of Henry George and his "Progress and Poverty." They would take council together and endeavour to find the best way to carry forward his great teaching and his message to the world. Civilization had got to such a pitch that it was bent on destroying itself. They could only get back to the teaching of "Progress and Poverty" if the remedy was faced in time. Forty years ago Henry George came to this country and conducted a hurricane campaign which captured the imagination of the people. They met once again to raise the banner of the Single Tax.

BRITAIN AND FRANCE

Mr. Andrew MacLaren, M.P., referred with much satisfaction to the British Note to France. The only possible League of Nations would be based on international brotherhood. They must fight against the rapacity of interest and privilege, and try to see the doctrine of Henry George in its true perspective. They must have the courage of the principles that were in them. Oxford was the centre of academic training, and perhaps of much that was reactionary. They need not deplore the tardiness of their progress; the wonder was that they had been able to prevail at all. The most powerful way to kill truth was to ignore it, and but for the efforts of Henry George, much dry nonsense from the economists of Oxford and Cambridge might never have seen the light of day. Only by economic freedom could the League of Nations grow; the only League at present was the League men piously hoped for but which did not exist.

Mrs. Henry George and Miss Gertrude George also spoke. The former recalled early recollections of Henry George, and the latter spoke for the rising generation of women voters.

MAYOR'S WELCOME

The Mayor welcomed the delegates on Tuesday. It had been said that Oxford was the home of the lost causes. However that might be, the history of Oxford had been written in very deep lines not only in the history of England but in the history of the world. They had a written history dating back 1,000 years, and he was the 800th

Mayor. (Applause.) From the college much that was renowned had been handed down.

THE DECLARATION OF POLICY

The President in his address, referred members to the declaration of principle and policy. Everyone had an equal right to life, so everyone had an equal right to the land; the tenure of the land was the great governing fact which ultimately determined the economic, political, and consequently the intellectual and moral condition of a people. The unequal distribution of wealth, the persistence of poverty, and the recurrent periods of industrial depression, which were the cause and menace of modern civilization, were the evil results of permitting private individuals to levy tribute on the earnings of industry by appropriating the economic rent of land. The more completely the land was monopolized in any country the greater the insecurity of employment.

Other points in the declaration of policy referred to were the advocacy as a principle of universal application that the equal right to the land be established; that the easiest way to attain this end was taxation, national and local, to be based on a valuation showing the actual market value of each piece of land; taxation on land value, payable by each person interested; the maintenance of an annual tax, etc.

HOSTILE TO WAR

At the evening session on Tuesday Mr. H. G. Chancellor spoke on the object of the movement, which was human freedom the world over. The object of force was oppression. They were therefore hostile to war; their international aim was friendship through freedom. War was the negation of every moral principle and every humane statement. It could only be carried on by abandoning every principle of religion and civilization. Even the imperfect application in the realms of thought and civil and political life of justice with freedom had made bloodshed obsolete in most civilized states. Its extension to the economic sphere would eliminate nearly all the causes which now breed violence and class warfare within these states.

INTERNATIONAL ASPECTS

Mr James Dundas White dealt with "The International Aspect of Land Value Policy," and said the further the policy was developed in various countries the more closely would they approach the larger ideal of regarding the earth as heritage of the children of men and its rent as their common revenue. It would give free scope to industry, production, and exchange throughout the world. In practice, of course, each nation had to legislate for its own territory. In England the immediate objective was to reform the present system of taxing and rating landed properties by taxing and rating those who held the land

according to the true market value of the land that they held and by untaxing and unrating houses and all other improvements. To do this would break land monopoly, would make land available for use on fair terms, and give free scope to its development. It would remove causes of poverty and unrest.

TRUE FREE TRADE

The policy would have further advantages, for the removal of the taxes on production would result, and the citizens of the one nation would be enabled to trade freely with those of the other nation. This Free Trade went far beyond mere anti-Protectionism. The land value policy gave a new outlook, a new orientation of thought.

DANISH PROGRESS

Mr. W. R. Lester, who presided later, referring to a visit to Germany, said passing from Denmark, where there were smiling faces everywhere he found misery. We had a lot to learn from the small countries. At Bremen, which was outside the German Reich, a law had been passed for taxation of land values. In Hamburg there was every probability of the same thing being done.

Mr. Abel Brink (Copenhagen, secretary of the Danish Henry George Union) said the Henry George Union was formed in 1902, and the movement had a great following in Denmark. They wanted access to the land, and they wanted the abolition of taxes on merchandise. He thought his nation had done a little to advance the cause. Seventeen thousand people who might have now been unemployed were settled on the land. That the land belonged to the people was a common basis for international agreement.

Mrs. Signe Bjorner (Copenhagen) dealt with the land question from the spiritual standpoint. Any man who would take up this great idea would be a statesman; all the rest would be politicians. She had heard a speaker in Denmark once say that Socialism was born of despondency, Georgeism was optimism.

They had a political party in Denmark whose platform was Georgist.

Mr. Andrew McLaren, M.P., declared that under the present rating system of England land and labor, the two essentials to production, were divorced from each other, and while the land remained empty the unemployed stalked the streets. We were told that houses would be provided now that the State was subsidising the builders, but the first need in housing was land, and as soon as there was any mention of houses up went the value of land. If it suddenly became so prodigiously valuable, let the owner be rated at his own estimate—surely that was fair. He knew a plot which was withheld for years at a price of £6,000, and when it was sold ultimately for a secondary school site, those who raised the question discovered that notwithstanding the price paid the original owners

retained the full mineral rights, and in addition to this if the land subsided owing to mining operations they were not to be held liable. That was typical of many other instances.

Mr. Alex Paletta (Berlin) spoke on "The Taxation of Land Values in Germany," and said the decay of German money had affected the whole tax system. The mortgages, which amounted to 60 milliards of gold marks, had almost disappeared. For instance, a piece of land in 1914 might carry 100,000 gold marks, which equalled £5,000 in English money. In 1923 it would carry 100,000 paper marks, which equalled about 1 1-5th pence. He had not the latest quotations. (Laughter.)

Senor Antonio Albendin, Cadiz, editor of the *Impuesta Unico*, brought greetings from the Spanish delegation.

LABOR PARTY'S DEMAND

On Friday night Mr. Andrew MacLaren, Labor M.P. for Burslem, speaking on the attitude of political parties to the taxation of land values, said that when he got to the House of Commons he had to act on the Agricultural Committee, and he found it was more concerned with the distribution of ham and eggs and butter and milk than the land. He and Colonel Wedgwood carried on the fight for a Single Tax. He had pressed with Mr. Ramsay Macdonald that in place of the Agricultural Committee there should be set up an inquiry. The first demand of the Labor party was valuation as quickly as possible. For what purpose? For the taxation and rating of land values. That was where the Labor party stood today. They would use this valuation when they got into power.

The conference afterwards issued the following manifesto, which will be translated into all the European languages, including Gaelic, and also into Japanese and Chinese:

MANIFESTO

"We the disciples of Henry George from fourteen nations in conference at Oxford, send this message and challenge to all rulers responsible for the government of nations. 'The war to end war' has ended in a peace that has ended peace. Now there must be a new statecraft whose purpose is the liberty of the people and whose method is justice, and such we here offer, challenging a denial of its claims, whether from the standpoint of politics, business, economics, or righteousness.

"We hold this truth to be self-evident, that the system of land tenure in every country is the greatest factor in the life of the people. Plainly, the unjust inequalities of wealth, the ever-recurring business and industrial depressions, and the persistence of poverty with the vice, crime, and misery it compels, are results of private monopoly of land, the private confiscation of land rents, and a denial of the rights of the common people to the land of their country. Plainly

the closer this land monopoly the lower the wages of all labor and the returns from business, industry, and thrift, and the poorer the economic, social, and spiritual condition of the people.

"This is a world-wide and not a local or national issue. What matter to German or Frenchman, be he laborer or businessman, whether the monopolists who consume at his expense the enormous economic rent of the Ruhr mines live in France or Germany? These evils, which make unceasing civil strife within the nations and result in war between nations for more land, can be ended only by abolishing private monopoly of land and the unjust taxation levied because the people have been robbed of their communal rights in their fatherland. To effect this we urge the equal rights of all to the land be asserted by collecting as public revenue the economic rent of land by the direct taxes of land values and abolishing all other taxes, replacing the commerce destroying and war breeding international tariff by the absolute freedom of trade which is the natural right of all men."

MR. ROBERT SMILLIE'S MESSAGE

At the morning session on Saturday, a message from Mr. Robert Smillie, M. P., was received, in which he stated, "I am deeply interested in the proceedings of the International Conference and I would gladly have taken advantage of the opportunity to be present had I been within reasonable distance of Oxford, but it is impossible, as I have engagements in the Morpeth Division during the coming week-end. During my brief stay in the Island of Islay I had an opportunity of inspecting the ruins of some small villages and many cottages, where at one time lived and moved the men and women who produced their living from the soil. I have seen large patches of land which were once productive but now waste. My brief experience had made me more determined than ever to denounce the present cursed system of land ownership in this country."

ENCLAVES

Mr. Fiske Warren (Harvard) spoke on enclaves of economic rents, and explained that enclaves were small holdings under the operation of the Single Tax. In 1885 some settlers went from Iowa to Mobile and experienced many vicissitudes. The system developed, and the settlers held their land, which was partly under control of a trustee, and the land was leased, the lessee having to pay the economic rent. He owned his improvements and everything but the site.

FREE LAND

Mr. Frank Stephens, the American sculptor, spoke of the experiment in Delaware with the settlement of Arden. Land there was given to any laborer who applied for it, and given quite free of cost. Based on that freedom of

access to the land, they had built up a successful community. Soon the mechanics came, then the business and professional people, then the artists and the dramatists. There was education, but they did not spend public money on education, believing that education was not the function of the government.

Mr. Bolton Hall recalled the progress of the movement in America, and said 26 per cent. of the total vote was for the Single Tax in California, and Oregon and Missouri followed closely.

AGAINST NATIONALISATION

At a special afternoon session on Saturday, Dr. S. Vere Pearson moved the following resolution: "We followers of the philosophy of Henry George in international conference assembled are opposed to all schemes which have underlying them nationalisation of land by way of purchasing it or by the issue of bonds in compensation to landholders."

Mr. Macauley seconded. This resolution was adopted at a subsequent session.

Mr. P. Wilson Raffan said that nationalisation of the land by purchase would meet with opposition from all sections of the people. The movement had always been kept above party politics, and however powerful or strong a party might be who brought nationalisation forward, they would regard it as a reactionary policy. (Applause.)

Mr. Peter Burt (Glasgow) wanted the tax on land to have the effect of bringing land into use.

Mr. Robert Macauley said in the United States all land was taxed, whether in use or not in use. It must be made unprofitable to the owner to keep land out of use.

THE ETHICAL SIDE

At the morning session on Sunday, Mr. C. H. Smithson (Halifax) recalled the Free Trade Conference at Antwerp. He was glad to note that the concluding sessions were to be devoted to the ethical side. Henry George had taught them that economic law and moral law were essentially the same. His was a gospel of glad tidings. Properly understood, the laws governing production and distribution showed them that want and anguish were not necessary. Competition in a society founded on justice, would be a perfect instrument, and would ensure a full reward to the services of Labor. Not until justice was established would love be realized, and this was the gospel the stricken world was aching to receive. This was the gospel it was the function of the churches to carry to the people.

SWEDEN AND NORWAY

Mr. Johan Hansson (Stockholm) and Mr. S. Wielgolaski (Christiana) dealt with "The Position in Sweden and Norway."

Mr. Hansson said the Swedes were new leaders in economics. Tariffs had helped to undermine financial stand-

ing, and he regretted the appearance of the tariffs in England (the safeguarding of the Industries Act). The speaker supported Free Trade throughout the world. The leading economists in Sweden held that the real Liberal community was impossible without socialising the rent of the land.

Mr. Wielgolaski said in Norway there were many not in favor of land taxation. The total area of cultivated land was over a million acres, and there were thousands of farms. There was peasant proprietorship, and 40 per cent. of the land belonged to the farmers themselves.

Mr. A. W. Madsen spoke on "The Taxation of Land Values in Operation in the British Dominions and Other Countries."

FINAL SESSION

Mr. A. W. Metcalf (Belfast), who presided at the final session on Sunday evening said the Single Tax was part of religion. Henry George himself was a great individualist, and no one would be more tolerant than he of individual views. He referred to the movement in Northern Ireland, and hoped it would in time gain the ear of the Northern Government.

Mr. Charles E. Crompton and Mr. John Paul spoke on "The United Committee: Its Activities and Its Place in the Movement."

Mr. Crompton said when the conference was first decided upon it was the main object that something should be achieved as a result. He thought the conference had been a success in that they had had an unequalled banquet of thought. They had come to a very critical point, and they were all agreed that something must be done to prevent civilization destroying itself. Everybody seemed to concede that there were two classes of people in the world—the privileged, and those who were without privilege. When they discussed social questions they would hear of the "nice people" and the working classes. The Tories recognized their own class and the inferior class. The Tories were very sorry for the inferior grade of people and to their honour they did all they could for them. Then they had the great party which stood for freedom and democracy—the Liberal Party. But the Liberal Party had tacitly admitted the same idea as the Tory Party, that there were this inferior grade of people, and (it was a horrid word) the gentlefolk. And so they came forward with mock measures of reform. They tried to help those on the poverty side. Then they came to the Labor Party, elected from the poverty side, and this party proclaimed that the workers had not had a fair chance, and put forward their own representatives instead of depending on the Tories and the Liberals. Let the workers themselves elect the people that would control their destinies. The unfortunate thing was that the people who elected them took the same view as the Tories and the liberals. The Labor leaders agreed just as much as the Tories and the Liberals that the workers were slaves.

They would not let the Tories or the Liberals control the slaves. They would elect slave drivers from their own ranks to control the slaves. That was his view of the Labor Party. There had been no suggestion from any of the three parties that the slaves should be set free. Between Single Taxers and the three political parties there was a great gulf. The Single Taxers demanded the freedom of the slaves and nothing else. The United Committee had stood for that one object. The committee had been kept alive by earnest men, poor and rich. They had had a very hard struggle to keep the movement alive. The conference at Oxford would mean a tremendous advance to the movement, for it had concentrated the eyes of the politicians of the country. Every politician, Tory, Liberal, and Labor knew what had been going on in Oxford, and in the next few months he was convinced they would see a very great change come over the face of politics in this country. They had raised again the standard of Henry George in this conference, and they were prepared to fight for it to the death.

Mr. E. M. Ginders (Manchester) contended that the taxation of land values was a first-class political question. The campaign in 1910 was of great advantage to the outside world, and had had immense value in putting forward again the doctrine of Henry George. Their programme offered the only possible means of escape from the economic paralysis that was creeping upon them.

WHAT CAMPBELL BANNERMAN DID

Mr. John Paul spoke on the work of the late Campbell Bannerman for the taxation of land values, and its echo in Scotland. The municipality of Glasgow had taken a leading part. But Conservatives being in power, the Bill did not get beyond the second reading. Then Campbell Bannerman and his party were returned to power in 1906 and they got support. In 1909, when the Budget came along, the Government was obliged to include the Taxation of Land Values, and England and Scotland were turned into a debating society for the taxation of land values.

Some reference had been made to the Cobden movement, but they could not start fair with the Cobden movement until they had valuation of land as the law of the country, and they could not get that except by education and propaganda.

SUPPORTING PROGRESSIVES

They could not adopt the ticket "Single Tax" as the Americans did, but their ticket here was the Liberal and Labor programme, the election campaign of the Liberal and of Laborist.

A resolution was passed, "That this International Conference of the followers of Henry George assembled at Oxford send greetings to their fellow workers in all lands."

Mr. Peter Burt paid a tribute to Mr. John Paul, who never in the darkest movement had faltered in hope or faith.

An Interesting Session of the Conference

ABRIDGED FROM REPORT OF
HON. R. L. OUTHWAITE

THURSDAY afternoon the debate on the amendment moved by Mr. R. L. Outhwaite on Tuesday, to the Declaration and Policy furnished by the United Committee was resumed. This amendment sought to substitute the "complete collection of economic rent" for the taxation proposals of the United Committee.

The Chairman announced that the time limit on each speaker would be five minutes.

Mr. James A. Robinson protested that delegates who had come thousands of miles at great personal sacrifice to debate this issue should not be constrained to state their case in five minutes. The time of the session should be extended.

This proposal called forth the opposition of the step-by-steppers and the Chairman announced that the restriction would be maintained. Mr. James A. Robinson urged that provision should be made when the vote was taken for the organizations which the delegates represented to be recorded. The Chairman announced that no such proposal could be accepted.

Mr. S. J. Gee (Commonwealth League,) speaking as one whose work lay among agricultural laborers, said they were simple minded persons. They thought that a "tax" meant a "tax" and could not see how further taxation could help them. It might be hard to drop the word "tax" after 40 years of advocacy, but the use of the word "rent" gave their strongly entrenched opponents no opportunity to confuse the issue and the aim they sought to achieve.

Mr. R. C. Macauley criticising the language of the declaration said the mere exemption of improvements would not end land speculation. The experience of Vancouver had proved that as long as the annual increase in land value was greater than the tax, speculation would continue. In Vancouver after the imposition of the tax and the exemptions of buildings the landlords had benefited by 67 million dollars. The statement in the United Committee declaration was economically false. Were "the collection of the entire economic rent" substituted the statement would be adequate.

Mr. Macauley was only fairly launched on his criticism when the Chairman's bell rang and he had to resume his seat after five minutes' exposition of the case that he had crossed the Atlantic to maintain.

Mr. Weller, (U. C.) said that it was untrue to say that the Taxation of Land Values made no moral appeal. He was trying to restore peace. He was not accusing the "all at once" apostles of insincerity. They were all out for one thing. A change of term was not going to accomplish it. It was purely difference in the use of the terms. The Manchester League demanded all, and so did all the speak-

ers. One of the members of the Commonwealth League had urged them to seek peace. If the amendment were accepted would Mr. Outhwaite cease to attack the Land Values group in his journal? Unity was impossible under these circumstances. They could all work in their own way without attacking one another. They were all out for one thing.

Mr. C. H. Smithson said that one of the chief objections to the collecting of the whole economic rent all at once was that it could not be done. There were no means of ascertaining the true economic value of land until they had taxed it. The Land Nationalizer had been driven to "Tax and Buy." It was necessary first to tax the land so as to find the true economic value after the monopoly value had been squeezed out.

Mr. J. A. Robinson said that the Declaration had already been passed by the United Committee and steps had been taken to ensure it being passed. The delegates of the American Single Tax Party were therefore only interested spectators. They had assembled from all parts of the world to listen to a reiteration of the views of the United Committee which would presently be carried by their delegates without adequate discussion. He knew that courtesy was part of the English character and they might well permit some slight modification of policy. He would like to take home with him the feeling that their movement was something more than a mere local matter of rates and taxes.

Mr. H. G. Chancellor, (U. C.), said that there had been no attempt to over-ride the opinions of delegates from other parts of the world. Every member had the same right with other members. The theory of the taxation of land values—the taking of the economic rent—was not a new one. They had been explaining it for years. Nobody was in doubt a tax on land values was the taking of a portion of the economic rent. Taxation was understood. They had built up on it a great propaganda. They had won two elections on it. They had created public opinion on the matter. Two of the political parties had the principle in their programme. They should not destroy what had been done.

Mr. W. J. Shaeffer, (America,) said that if their policy was to take the full economic rent of land why did they not put it into their Declaration. Why object to the amendment? Why make a half way measure of the thing? On the question of whether the Commonwealth League would promise not to attack the United Committee, —must they give a bond as to their action tomorrow? Emerson wrote of "foolish consistency." He would do the thing today that occurred to him to do. If after subscribing to principles he saw a new method, he would take it. Henry George had said that it would be better that the rent of land should be thrown into the sea than to go into private pockets. Henry George showed the evil effect of any part of the rent going to the landlords. He

regretted having to go back from the Conference feeling that they were not united on a general declaration of principle. Those for whom he spoke were insistent on having a policy adopted so that it would accord with fundamental principles. Were this not done the Conference would have been futile. The Chairman at this point tinkled his bell and Mr. Shaeffer ended, so far as the Conference was concerned, the message that he had crossed the Atlantic to deliver.

Mr. M. Warriner, (C.L.,) said that there was no difference of principle between the Henry George men in that room. They all believed that the earth belonged to all. He thought the Conference ought to accept the amendment. They were united on principle but divided on policy. The amendment was pure Henry Georgeism. There was not a man, woman or child in the room who could not agree to it. Let them go from the Conference united.

Mr. John Paul, (U. C., Secretary to the Conference), said that he was obliged to Mr. Warriner for his statement. There was no difference in principle. It was a difference in policy. They could not get their own way in politics; if they tried they would be laughed off the stage, and told to get out of the way. They would have the public opinion behind them when the common people understood that the value of land belonged to the community. They stood for the declaration of principle, but also for practical politics. They were here as a Conference, not as members of the United Committee or of the Commonwealth League. He called upon the Conference to support the Declaration. Not a comma, not a word should be altered.

Miss George said that she was sure that what Mr. Paul had just presented to the Conference was the truth. If her grandfather were alive today he would support it.

Mr. J. McCulloch said that he was convinced that it was time to clarify the issue. They had been talking the taxation of land values for thirty years. Up to the present they had been dependent on political parties, and they had not got even a valuation of land. A small tax would not do away with the monopoly of land. The Commonwealth League never had attacked the United Committee. They had only defended themselves. He wanted to see a Single Tax Party formed. No one knew what Henry George's attitude would have been after the war. It would not have been to play at 1ds and 2ds in the £, while the world was in ruins. If they adopted the amendment they cut out Asquith and Henderson and the politicians who were fooling them.

Mr. A. Maclaren, (U. C.), said that the first thing that they would be asked when they came before the Government would be how were they going to do it. They would have to table (draft) a Bill.

Mr. George Edwards said he did not know whether he was entitled to speak. He had never shaken the hand of Henry George. Were they fetish worshippers? Would

they worship only his image and his descendants? The United Committee speakers had not discussed the issue; they had been discussing their own perplexities. Men had got up and said they had always declared for taking all the rent. Why should they now ask for less?

Mr. Madsen, (U. C.), said Taxation of Land Values was a political reform now in politics. There was no truth whatever in the contentions that it had failed in application. It had justified itself in whatever part of the world it had been tried. The facts presented about Vancouver were incorrect.

Dr. Joseph Green said that he was for taking the whole economic rent. The Declaration referred to the "complete taxation of land values". He did not propose to wait 40 or 100 years. He wanted to end the spectacle of men and women living in houses not fit for human habitation. Public opinion in England and Scotland was ripe for Land Restoration. They were not out to compromise principles. They were out to proclaim the truth that the whole of the economic rent of the land should be taken.

Mr. Frank Stephens, (America), said that he had come prejudiced in favor of the Commonwealth League because of its leader's position on social questions. He had listened with the utmost care to the arguments and could find no essential difference in meaning between the two propositions. The words "appropriation of economic rent" were mentioned three times by the United Committee in the Declaration. There was no suggestion that they would not take the whole of the economic rent. He would vote against the amendment. They would have practically disrupted the United Committee if they repudiated the phrase "taxation of land values" as being the decision of the Conference.

Mr. Macdonald, (U. C.), said that they had a strong vested interest to fight. He had gradually converted the whole of a local body on which he served, to the Taxation of Land Values. Would he now have to drop all that, and lose his years of work and do it all over again?

Mr. Evans said that he rose to make an appeal for support of the amendment. He believed that if the Conference broke up and did not go to the world with some simple form of International message they would have failed in their purpose. He was not interested at all in the difficulties of attaining their ends in various countries. They should enunciate a principle to which they could all subscribe. If they were going to collect all the economic rent, why should they object to saying so? They should support the amendment. He thought the amendment was a better statement. They needed a simple and unmistakable declaration. It was no matter if some saw difficulty in obtaining it.

J. W. Graham Peace, (C. L.), supporting the amendment, said that he did not come into the movement to argue about the rates and taxes, but because he believed it to be a liberation movement. The Commonwealth

League had not attacked the U. C., nor was it started in opposition to the older leagues. That the league hit back when attacked he admitted. So far from there having been any hostile motive actuating those who were associated with himself in founding the Commonwealth League the Conference would be interested to learn that for more than two years they had been urged that the time for a new and full presentation of the case to be made had arrived and had pressed this view upon their colleagues in the movement.

At the time they thought the United Committee or the English League for Taxation of Land Values should have done this, but these bodies did not think that anything could be done and pleaded want of money. His friends then set out to find the cash and again pressed their view with the addition of substantial financial support. When this offer was declined they replied that they would now feel quite free to go and try it out for themselves and it was readily admitted that they were entitled to do so. It was only after they had failed to carry old associates with them that they went out on a venture that had succeeded beyond all expectation and the result of which had fully justified the course adopted.

The vote was then taken. The Chairman announced that, on a show of hands, the amendment had been lost. Mr. R. L. Outhwaite demanded that the votes for and against should be recorded. The vote was retaken and showed 31 for the amendment and 80 against.

Mr. Macauley in order to demonstrate that the opponents of the amendment for the "complete collection of economic rent" had voted against the principle, and not the method, moved unsuccessfully a further amendment. This made the Declaration of policy a demand for the taxation of land values that would effect the complete collection of economic rent.

Mr. Macauley reinforced this argument that they should not send forth to the world a declaration of policy with a false statement as to the results that would be attained by its application. These results would only come from such taxation as would take the whole of the annual value of the land.

Mr. R. L. Outhwaite in supporting pointed out that the experience in Australia corroborated Mr. Macauley's argument. There they had the taxation of land values and 80% of the population lived in towns and cities for the monopoly of the rural land had not been broken.

That evening Mr. Charles C. Schoales and Mr. Macauley addressed the Conference on "Political Action for the Adoption of the Single Tax," urging that success could only be achieved by the formation of an independent Single Tax Party. Their speeches were not thrown away, as they served to convince the delegates of the Commonwealth League that the step which they had already contemplated must be taken.

I SEEK liberty above all things.—*Dante.*