

By teaching men to rule God's earth
 With righteous laws.
 George did not live and work in vain,
 He blazed a track—he marked it plain,
 And coming down that road we see
 The sure advance of Liberty—
 The people's cause.

QUEENSLAND.

—E. I. S. H.

THE MOVEMENT IN SCOTLAND AFTER THIRTY-TWO YEARS.

(For the Review.)

By WILLIAM CASSELS.

It is just about 32 years since "Progress and Poverty" and its author, Henry George, first appeared on British soil. Let us try to take stock, let us consider how much progress the movement for the taxation of land values has made in that time.

It was the year 1884; Ireland was under the heel of coercion, that is, of physical force; Liberalism had not yet reached the point of believing in self-government for Ireland. The Irish Land Agitation was at its height. As a result of a manifesto in which tenants were advised to pay no rent, the Irish Land League, the then Nationalist Organization, was suppressed and most of the Irish members were in prison. Henry George came to Britain as the representative of *The Irish World*, and was immediately arrested as a suspect.

"Progress and Poverty" had been circulating slowly in Great Britain, but the advent of a sixpenny edition which the mass of people could afford to purchase set the hearts of the people on fire over the social problem in its relation to the land question.

The effect of the publication of "Progress and Poverty" was electric, and convinced by its logic, our friends Richard McGhee, M.P., and Edward McHugh, then resident in Scotland, were untiring in their efforts to spread the light.

The Irish Land Agitation had already to some extent affected Scotland; the crofter and cotter and the small farmer with their little bits of land and their insecure tenure, exactly similarly situated as their Irish fellow countrymen, were looking for a remedy for their hard lot. "The Irish peat", as the late Bailie John Ferguson used to say, "set the Scotch heather on fire." A visit of Edward McHugh to the Highland districts with the Gospel of Henry in his heart and "Progress and Poverty" in his pocket, added fuel to the smoul-

dering fire and soon from one end of the country to the other the cry for Land Reform was uppermost.

Henry George first addressed two Irish audiences in Scotland in March, 1882, but returned to Britain in 1884 when he addressed crowded and enthusiastic meetings wherever he went and by his enthusiasm set various organizations afloat, among which the Scottish Land Restoration League was formed. It was a pure and simple Single Tax Organization with men such as Bailie Burt, David McLardy, the late James M. Cherrie and others at the head.

For a while it looked as if the movement was going to carry all before it, and thousands of names were handed in as members of the new Scottish organization. The Executive, elated with their success, determined to put forward candidates of their own at the next election independent of all political parties. The candidates were William Forsyth, James Shaw Maxwell, John Murdoch, and John Morrison Davidson. Of course none of them were returned, but two of them, William Forsyth and James Shaw Maxwell, had a pretty good vote, while all of them did excellent propaganda work.

From that time onward the Scottish Land Restoration League did very little in the way of politics, but confined its energy to educational propaganda. It organized the further Scottish Campaign of Henry George, and distributed literature at every opportunity. Its work was the product rather of emotion than of reasoned conviction and as an organization it passed away and gave place to the Scottish Land Restoration Union and the League for the Taxation of Land Values of the present day.

The movement then took a more practical turn, and the efforts of the advocates of the teaching of Henry George were directed to the Taxation of Land Values for local purposes. Glasgow then became the pioneer city in the movement in Great Britain.

The movement for local taxation may be said to have started in Glasgow with the return of Mr. Peter Burt to the Town Council of the city.

The first result of Mr. Burt's return to the Town Council was the appointment of a special committee on local taxation of which Mr. Burt was chairman.

This committee reported on the 13th, January, 1891, as follows:

"The Committee, having considered the remit to them, express their approval of the principle of making land values a basis of taxation, and indicate the following as a method by which this principle might be carried out, viz.:—That each proprietor, when making a statutory return to the Assessor under the Lands Valuation Acts, should, in addition to the details at present required, also furnish in two separate columns the following additional information:—(1) The number of square yards of ground of which he is the proprietor, and (2) the annual value of such ground calculated at the rate of 5% per annum upon what he may fix as the price thereof as between a willing seller and a willing buyer. In the event of the Assessor being dissatisfied with the value as so stated, he shall have power to increase the same, having regard to the nature and situation of the particular subject; the proprietor to have the right of appeal against the Assessor's valuation. After the valuation roll is made up, the proprietors shall then be assessed pro rata for all local rates and taxes payable by them upon said annual value, as ascertained and entered in the valuation roll in manner before indicated, instead of upon the annual rent of the property as at present. Thereafter, when the proprietor comes to pay

the feu-duty or ground annual (if any) applicable to the ground, he shall be entitled to deduct therefrom the same proportion of the local rates and taxes paid by him as the said feu-duty or ground-annual bears to the total assessable annual value as entered in the valuation roll."

(Signed) PETER BURT.
SAMUEL CHISHOLM.
J. P. McPHUN.

This report was rejected.

The advocates of the Taxation of Land Values then set about educating the public on the question of local taxation with the object of increasing the support for the motion in the Town Council. They succeeded first in returning Mr. David McLardy and then Mr. John Ferguson to carry out their views, and in support of Mr. Burt.

The question came before the Town Council again in 1894, the discussion resulting on the motion of Mr. Burt in the passing of the following resolution by a majority of one.

"That the Police Commissioners accept the report of the Incidence of Local Taxation Committee presented on 13th January, 1891, and further, that the Clerk be instructed to communicate with the various assessing authorities in Scotland, requesting their co-operation to petition Parliament in favour of amending the law in accordance with the said report."

The result of seeking the co-operation of these assessing authorities was a demand for information as to the methods proposed for the carrying out of this proposal, and on the 5th October, 1896, the Committee on the Incidence of Local Taxation reported to the Council:—

"That 62 Scottish assessing authorities, consisting of seven Town Councils, eight Police Burghs, and one County Council, and forty-six Parish Councils had intimated their approval of the principle of making land values the basis of local taxation, and their willingness to join with Glasgow in seeking the necessary powers from Parliament to give effect to it. The Committee, having fully considered and discussed the matter, agreed that a petition by the Corporation be presented to Parliament on the lines indicated in the said report, and remitted to Bailies Burt and Chisholm and Councillor M'Lardy to prepare said petition and print the same along with these minutes."

From this period onward we had a constantly increasing agitation inside the Town Council on the question.

On March, 1897, the Corporation of Glasgow remitted to the Parliamentary Bills Committee to prepare a Bill for the Taxation of Land Values. This Bill was drafted, approved by the Town Council, and ordered to be sent to all the Municipal bodies in the United Kingdom with a request for their support.

The chief agitator in the Town Council on this question was now Bailie John Ferguson who was untiring in his efforts inside and outside the Council. The following notes show the progress of effort on the matter.

On 7th November, 1902, the Corporation appointed a Special Committee to promote the taxation of land values.

On 16th January, 1902, the Corporation adopted the following resolution:—"That the Committee on the Taxation of Land Values be instructed to further the promotion of the Bill which has been introduced into Parliament for that purpose by every com-

petent means, and at the earliest date, with the object of obtaining the means of lightening the increasing rates of the city." This motion was carried by 38 votes to 15 votes, two members declining to vote.

The Special Committee of the Corporation on the Taxation of Land Values, on 3rd March, 1902, instructed the Town-Clerk to send copies of the draft Bill for the valuation and taxation of land values, which had been approved of by the Corporation, to English Burghs having a population of 75,000, to Scotch Burghs having a population of 10,000, and to a number of Irish towns, and to enquire whether they would be prepared to appoint one of their members to attend a Conference of Municipal Representatives to consider as to the advisability of promoting a general Bill for the Taxation of Land Values for local purposes.

On 3rd April, 1902, by 26 votes against 3 votes, and 11 votes for two amendments, the Corporation approved of this recommendation, and, in accordance with the desire expressed by several municipalities, a conference was held in London on 21st October, 1902. That Conference was attended by representatives of over 100 rating authorities, and the following resolutions were adopted, viz.:—

(1) That this Conference of Representatives of Municipal and other Rating Authorities approves of the principle of the Taxation of Land Values for Local Purposes as being just and equitable.

(2) That this Conference of Representatives of Municipal and other Rating Authorities cordially thanks the Corporation of Glasgow for their recommendations regarding the Taxation of Land Values for Local Purposes, and pledges itself to support by every competent means, and at the earliest possible moment, with a view to its becoming law, any equitable and just measure giving effect to the foregoing resolution.

At that Conference a committee consisting of representatives of 25 rating authorities was appointed, and, as showing the representative character of that committee, I may mention that it includes representatives of the Corporations of Aberdeen, Bolton, Bury, Dublin, Dunfermline, Eccles, Fulham, Glasgow, Halifax, Hamilton, Huddersfield, Liverpool, Manchester, Motherwell, Salford, Sligo, Sunderland, and West Ham, the London County Council, Rhondda Urban District Council, and the Gateshead Poor Law Union.

At the first meeting of that committee it was found impossible to formulate a Bill applicable to the different legal and other conditions of the United Kingdom. Accordingly a Bill applicable to England was prepared, and adopted at a subsequently largely attended Conference of municipal representatives, and introduced into the House of Commons by Mr. Charles Trevelyan, the second reading of which was carried by a majority of 67 on 11th March, 1904. No further progress, however, was made with it that session.

The following session, what was practically the same Bill was again introduced by Sir John Brunner, the second reading of which was carried on 14th April, 1905, by a majority of 90. No further progress was made with it that session.

The representatives of Scotland attending the Conference of Municipal Authorities resolved to adopt the Glasgow Bill as being applicable to Scotland, and Mr. John S. Ainsworth, having secured a place, introduced it on 19th May, 1905, the second reading being carried by a majority of 20. The same bill was again introduced by Mr. J. E. Sutherland on 23rd March, 1906, the second reading of which was carried by a majority of 258, and it is that Bill this Select Committee has been appointed to consider.

I may be allowed at this stage to make reference to the support which the movement has had during the past few years. In all, six Municipal Conferences, largely attended, have been held—the last of these, in the Town Hall, Manchester, on 21st November, 1905, under the presidency of the Lord Mayor, when about 300 representatives of municipal and other rating authorities attended. At that Conference the petition was approved of, and it was agreed that it should be transmitted to the rating authorities of Great Britain and Ireland, with an accompanying letter urging its adoption.

The petition was sealed by over 500 Rating Authorities. These petitions were laid

on the table at an interview the Rating Authorities had with the Chancellor of the Exchequer, the President of the Local Government Board, the Secretary for Scotland, and the Chief Secretary for Ireland on 26th February last, and they were subsequently presented to the House of Commons.

The Scottish League had in the meantime been promoting educational Conferences on its own behalf. There were held in Glasgow, Edinburgh, and other parts of the United Kingdom. These Conferences were representative of all Rating authorities, Town Councils, County Councils, and all reform organizations.

At the Conference held in Glasgow the delegates were given a reception in the Municipal Buildings by the Corporation of Glasgow.

The Scottish League also held a bazaar, and by means of it raised a thousand pounds for propaganda purposes.

During all these years up to 1906 the Government of the Country was in the hands of a Conservative administration and the agitation had little result.

In 1906 as a result of the muddle in public affairs, in the rising indignation against the unjust and unnecessary South African War, and in consequence of the agitation for the Taxation of Land Values, the Conservative party was literally swept out of Parliament and a Liberal Government formed with Sir Henry Campbell Bannerman at its head, pledged to the Taxation and Rating of Land Values.

The Land Values Scotland Bill was then introduced into the House of Commons and referred to a select committee under the Chairmanship of the Solicitor General, Mr. Alexander Ure K.C., M.P.

Mr. Ure had by this time become one of the ablest advocates of our cause in the United Kingdom, and under the auspices of the Scottish League and the United Committee for the Taxation of Land Values had addressed great gatherings all over the country on our question.

The United Committee was formed in London as the result of the demand for a more central and wider organization, and the Scottish Secretary, Mr. John Paul, became joint secretary with Mr. Crompton Llewellyn Davies. To add to its power Mr. Joseph Fels came into the movement, aided it enormously with money, but greater still with his restless, untiring energy. As a result of the efforts of the United Committee, the question was carried into every corner of the United Kingdom and no Liberal Government could afford to neglect it.

The report of the Select Committee marks one of the greatest landmarks in our progress. It advocated the Single Tax, The Taxation of Land Values only for local purposes, but demanded as a preliminary the establishment of a new valuation separating the value of land from the value of improvements. This Bill, which did not propose any rating or taxation, passed the House of Commons, but was rejected twice by the House of Lords.

As there was no chance of getting a valuation in that way the Government determined to make valuation and Taxation of Land Values part of their Budget in 1909. They then proposed as part of the Budget to put a

tax on all land held out of use; to put another tax on increased values as the result of the falling in of leases; a tax on "unearned increment," that is, on all increases of Land Values from a given date, and a tax on Mineral Royalties.

From time immemorial, it had been recognised in Great Britain that in the matter of finance the House of Commons was supreme. Interference with this Principle had cost one king his throne and another his head.

This Budget provided for a valuation of land apart from improvements, and also proposed the specific taxes mentioned, so menacing landed privileges that the House of Lords rejected the Budget.

The result was that the Liberal Government appealed to the country on the question and won, and the House of Lords had to accept the inevitable.

During all this time a magnificent education had been carried on and the taxation of land values was the salvation of the Government; indeed, but for this great issue the Liberals would certainly have gone out of power.

The National valuation carried by the Government has been slow, irritating in its methods and most expensive, and Single Taxers have been doing everything in their power to hasten it and secure its success.

Other issues have now arisen such as Home Rule for Ireland, Welsh disestablishment and temperance reform for Scotland, but Mr. Lloyd George, the Chancellor of the Exchequer, is preparing for another great Land Reform Campaign and Single Taxers are hopeful that whatever proposals may be advanced of a palliative character they will at least embody provisions for the rating of Land Values for local purposes.

These thirty two years have not been wasted; thirty-two years of sowing; thirty two years of energy of numberless men. Look where we will, everywhere the barriers of privilege and monopoly are being broken down and this the greatest of all monopolies, the monopoly of the natural means of production, cannot long survive.

SIX REASONS FOR TAXING LAND VALUES.

FIRST.—The land comes from the hand of the Creator, and does not owe its existence to man.

SECOND.—The land is limited in quantity; you can no more add an acre to the area of a country than you can add a cubit to your stature.

THIRD.—The land is necessary for our existence; it is necessary for our production; it is necessary when we wish to exchange our products with one another.

FOURTH.—The value of the land is independent of the value of any buildings or other improvements upon it.

FIFTH.—Land owes its value entirely to the presence and activity and demand of the community.

SIXTH.—Land cannot be carried away and cannot be concealed.