

Land Values

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NOTES OF THE MONTH.

Unionist Tribute to Budget's Popularity.

The feeling that exists among many members of the Unionist Party that the case for the policy of Tariff Reform and Imperial Preference could be better advanced by more strenuous advocacy has found expression in an informal meeting of a group of the party. At this meeting it was resolved to form a supplementary organisation to arouse the attention of the voters to the Imperial side of the Tariff Reform policy in view of the forthcoming General Election.

At the back of the movement is a fear that the Unionist Party is being out-manœuvred at the present crisis. A few months ago—one member of Parliament points out—Tariff Reform was a victorious cause in England. At by-election after by-election the Liberals were shown as a discredited and a defeated party. Then the Radical leaders brought down the 1909 Budget as a means of blocking Tariff Reform. They designed its appeals to class prejudices as a means of rescuing their party's cause from disaster. With "fatuous naïveté"—that is the phrase of the member—the Unionist Party fell into the trap, and for a time Tariff Reform was obscured by the Budget. It required a most strenuous effort to repair that mistake; indeed, it was not wholly repaired at the date of the General

Election. Now, it is argued, the Liberal tactics are again designed to out-manœuvre the Unionist Party and to avoid an election on the issue of Tariff Reform; and again there seems a possibility of the Unionist Party being the victim of a wily foe.

Taking this statement from the MORNING POST of March 15th with the resolution passed at Mr. Balfour's Birmingham meeting last September, we are justified in concluding that the Unionists see clearly enough what is going to save the country from Tariff Reform. That resolution confessed that the Budget was calculated "to postpone indefinitely the policy of Tariff Reform." Here again we are told that Tariff Reform was obscured by the Budget. The Free Trade Liberals profess that they wish to maintain Free Trade. They have been told how to do it—even by the Unionists. If Free Trade is lost, the loss will be due to their refusal to promote the principles of the Budget.

The "Morning Post" Programme.

With regard to urban land, on the other hand, we have not yet got a policy, and we greatly need one. It is easy to show that the unearned increment duty was a badly-devised scheme. But to say that is not to say that there is not something in the ideas which prompted it, and something which is not only very popular but equitable. In the forefront of this policy will be, of course, the full programme of Tariff Reform; rating reform, which will enable local authorities to assess annual land values for municipal purposes; and purchase on the lines of Mr. Jesse Collings's Bill.

These are quotations from the MORNING POST of January 28th, and March 2nd. It is only fair to say that the Post is a consistent advocate of the rating of land values. This shows how effectually a great principle can break through party lines, and win the support of men whose minds are at all open or impartial.

Worse than Foreign Tariffs.

The annual general meeting of the Leeds Forge Company, Ltd., was held at the Great Northern Hotel, on February 24th, when the chairman, Mr. Bernal Bagshaw, had something to say with regard to the rating assessment of the city. The application of the law relating to the rating of machinery, or the necessity of increasing the yield from the rates, had, he said, led again to an increase in their assessments to a point which would place a heavy handicap on their trade. The assessment had been doubled within the past year, a step out of all proportion to the additions to their premises. Since 1905 the company's assessment had been raised by £6,458, requiring them at 9s. in the £1 to pay £2,900 a year more to the rates of Leeds. This sum per year was, at 5 per cent., the annual interest upon a capital sum of £58,000. The increase of rating during the last 4½ years practically amounted to an annual dividend of 2 per cent. upon the whole of their ordinary share capital. They were handicapped in consequence in competition with other manufacturers more favourably situated in other parts of the country or more favourably treated by rating authorities. They did not object to pay their proportion to the city rates, but they

objected to these abnormal increases, and they were resisting the present assessment, and he hoped it would be with some effect.

This is a rather direct and eloquent explanation of the low dividends that are paid on many business concerns. This handicap placed on industry is made necessary by the advantage given to monopoly. In August, 1909, the people of Leeds had to pay £149,644 for 610 acres on the Temple-Newsam estate, which were only assessed at £938. That is, the total assessment of this valuable land was only one-eighth of the increase in the assessment of the Leeds Forge Company during the last five years. It is no foreigner who takes this mean advantage of our industrious people. Here again the enemy is within our gates.

Land Values in London and New York.

Our New York Correspondents write that the highest price for land in that city was recorded in a recent transaction involving a corner lot, measuring 1,825 square feet, in Wall Street and Nassau Street. Although the lot is in the heart of the business district, opposite the offices of J. P. Morgan and Co., and only a few yards from the Stock Exchange, the fact that someone was willing to give \$822, or £164, per square foot caused no little stir in the estate market. The site is covered by a 19-storey building, erected 12 years ago, and worth £100,000, which is to be pulled down to make room for another of 32 floors. A site in Fifth Avenue was sold for £50 per foot, or £96,000, exactly ten times the price paid for it in 1878. Opposite is a lot which changed hands three years ago at £27 per foot, which was very near the highest price at that date.

In London the area showing the highest uniform range of values is that in the vicinity of the Bank of England, bounded by Lombard Street, Birchin Lane, Finch Lane, and Throgmorton Street, prices varying from £70 to as much as £100 per square foot, the latter price being paid in order to square a site.

This is from the TIMES report of the Estate Market on February 26th. We have little to add in the way of comment, except to point out that we have here another example of the sufficiency of land value to serve as a rating basis. The value of the New York land is at the rate of £7,143,840 per acre, that of the London land at the rate of £4,356,000 per acre.

New Coal Tax and Protection.

A Board of Trade Inquiry has been held into the Provisional Order promoted by the Port of London Authority, in which they propose to levy dues on the coal entering the Port of London. Presiding at the inquiry on March 10th Lord St. Aldwyn said that he was satisfied that there must be port dues on coal. The maximum rate suggested by the Authority was sixpence per ton, but he thought a much smaller sum might be sufficient. Evidence against the proposal was given on behalf of ninety colliery companies in Wales and the North, of the Society of Coal Merchants, on behalf of several railway companies, of the South Metropolitan Gas Company and of the Bargeowners Defence Association. The effect of their evidence was to show that the dues would hit practically every industry in London, and throw men engaged in trade out of work. It was stated that very little of the household coal in London comes by sea, but the users of gas and electricity would be hit indirectly as they are by every tax on industry.

We thought the days of these stupid policies had for ever passed away, and we still believe that the people of London will refuse to bear this burden so long as the landowners whose land is worth more than four millions an acre escape. It is not the unemployed and the hard-working and underpaid people of London who benefit by the deepening of the river and the improvement of dock accom-

modation. It is the landowners, and it is more than time that new authorities like the Port of London derived their revenues from sources consistent with the prosperity of the interests which they are supposed to represent.

Since this was written we find that this policy is sanctioned by the Port of London Authority Act, passed in 1908 by the Liberal Government, that the policy is essentially Protection on a municipal scale. Up to March 17th the Inquiry Committee had fixed the tariffs to be levied on a list of articles (nearly 300), which filled three pages of an official report. The protective nature of the tariffs will be best seen from the following imposts per ton of goods:—Hides: wet 6d., dry 1s.; leather: rough, tanned, but not curried, 2s.; leather: curried and finished, 5s.; harness, 9s.

Understocked Farms.

A farm may be described as an institution possessing certain earning capacities provided there is a sufficiency of stock on the holding to produce the necessary returns. Just so; then stock in sufficient quantity is absolutely essential, if the farm is to pay its way, and yet how often does one hear the remark: "How can he make it pay; he has got nothing on the place?" This in reference to someone who is trying to farm with a shortage of stock.

The MARK LANE EXPRESS of March 7th has this suggestive comment on a state of affairs that is much too common. But the only fruitful object that can be served by raising this question is in finding some solution of the evil. Why are farms understocked? We affirm that as a widespread evil this is due to the fact that the rents exacted encroach not only on the interest and wages but even on the stock itself. Instead of being able to gather sufficient capital about them to improve the cultivation of their farms, farmers find that their stock has actually to be sold in many cases in order to pay the rent. There is no greater reproach attaching to the farmers and other industrious classes of the country than the simple fact that they have never had the courage or intelligence to face this aggressive monster in the shape of rent, and confine it to its own place.

Vicious Social Systems or Vicious Human Nature.

Sir Victor Horsley, the eminent surgeon, speaking at Walham Green on March 13th, said that "one of the great accusations against social reformers of to-day was that they were spoliators and wished to rob the rich for the benefit of the poor, but unearned increment was no individual's property." Alluding to the evidence given before the Divorce Commission and Lord Salvesen's assertion that "human nature is unfortunately naturally vicious," Sir Victor characterised this remark as untrue, and said that, so far from human nature being naturally vicious, it had within itself the inherent power of reform.

"Corners."

Mr. Patten, the American famous for his "cornering" of wheat and cotton, visited the Manchester Exchange, on March 11th. It was known that Mr. Patten was coming and as soon as he was discovered on the floor he was surrounded, and a tremendous shout of "Patten" went up. Booings and hootings began and increased in volume, and a rush was made towards the American from all parts of the floor.

So sudden was the rush that Mr. Patten was swept towards the doors and unceremoniously pushed and hustled into Bank Street, a side thoroughfare.

The indignation of these men is to be commended. But we wonder, whether, in condemning this man who forces up prices to the detriment of themselves, they consider the fact that they themselves acquiesce in a system

that makes possible the engineering of corners which are detrimental to large numbers of people in this country. Many of them would not hesitate a second, had they the opportunity, to do what Mr. Patten has done, and yet they are violently moved because Mr. Patten and others take full advantage of the system. Their energies and demonstrations would be more effectively engaged in acting against the vicious system which make these evils possible.

Inconsistency.

The WESTMINSTER GAZETTE has been inundated by letters on the Budget and Ireland, and on March 4th the Editor added the following note to one of these letters: "We have always been in favour of deliberately ruling agricultural land out of the Budget, not only by the fixing of a minimum value, but by words which made the intention absolutely clear."

It is true that during the past year the WESTMINSTER GAZETTE has done its best to prevent not only the Budget taxes but even the valuation from applying to agricultural land, but it is a mistake to say that it was always in favour of this policy with regard to the Taxation of Land Values. In 1901 the WESTMINSTER had a series of articles on the Report of the Royal Commission on Local Taxation, and in the final article which appeared on July 12th, 1901, it criticised the Report because it had ruled out agricultural land. The following is the criticism:

The great defect in the Report lies in not applying the principle to rural districts. There are objections to giving a dole to a particular industry because it is depressed. But there is no reason why agriculture should not be treated on the same footing as the building industry and all other industries. If it is desirable to take the burden of taxation off buildings and improvements in towns, it is just as desirable to take it off buildings and improvements in the country. The principle should be the same. In towns the rate would be on the value of the bare site, in the country on the unimproved value of the land—the value after allowing for improvements made during, say, the last twenty years. When all such improvements were allowed for, the assessable value of some land would come out very low. But that would be just. As in towns, so in the country, the unimproved value of land is the true criterion of capacity to bear taxation. It would be necessary to have the areas for levying the rate large enough to allow the proceeds from the high values at the centres of population to be pooled with the smaller yields of the rural districts. The Report recommends that the areas should be boroughs and urban districts with a certain minimum population. Such areas would probably be too small to allow of the full effects indicated in the Report. In order to give due relief to agricultural ratepayers and further facilities for starting factories and workmen's dwellings outside towns, it is essential that larger areas—perhaps the counties—should be taken. The Commissioners seem to have fixed their minds exclusively on towns and the housing problem. Perhaps if they had spent another five years thinking it out they would have seen that the same principle applies to agricultural land, to mines and to manufacturing premises, wherever situated. For uniformity of assessment it would be desirable that there should be a National Land Valuation office, and if serious inequalities remained after making the rating areas as large as was convenient these might be rectified by a scheme of equalisation according to the needs and comparative resources of the different districts.

This is magnificent. We commend the WESTMINSTER of 1901 to the WESTMINSTER of 1910. The five years that

were recommended to the Commissioners have passed and four more have been added. How many more are required to bring the WESTMINSTER back to the sane views entertained in 1901? Nothing has changed except that the necessity for this universal relief of industry has become greater.

Protectionist Manner and Spirit.

The Earl of Derby, who presided on March 11th at a dinner given by the Manchester Constitutional Club to a number of Lancashire and Cheshire members of Parliament, said that at one time he had insisted that they ought to give fair play to those who did not see eye to eye with them on the principle of Tariff Reform, and that they should leave the door open to them to the last moment to come within their ranks. There came a time when they had to close the door, and to say: "You either come with us or stay outside. You have no right to pretend to be of our party, and at the same time on a question vital to the existence of our party cast your vote and influence against us at the time of election." He did not want to hurt the feelings of those who called themselves members of the Constitutional Party, but who at the same time did not assist their candidates at the last election; but he did ask them with all sincerity to consider what their position was. Whether they liked it or not, Tariff Reform, the reform of our fiscal system, had come to stay. It had come, and must be the only alternative to the policy of the present Government.

This declaration by the Earl of Derby shows that there are men determined to make the Conservative Party a strong instrument for reaction. There is to be no rest in the party for those who are Conservatives, and nothing more. We confess that this appears to us the proper method of gaining success for any principle, and its pursuit by the Tariff Reformers has been amply justified. They are loyal to their principles above everything, not allowing personal considerations, however weighty, to stand in their way. We find little or none of this spirit in the Progressive parties. Whatever principles they have are not easily discovered, as they seem to follow a vast number with equal eagerness.

Overspending and Underspending.

As a result of the recent Tory scare we find that the Navy estimates are increased by over five millions this year. It is somewhat curious that on the same day that the TIMES reported this, it also reported a conference of representatives of Municipal, District, Harbour, Port and Pilot Authorities, who passed a resolution moved by the Mayor of Newport, Mr. Blackburn, expressing alarm at the unsatisfactory arrangements which exist for the watching of the coasts.

In the course of the discussion, Mr. T. H. Hazell, of Newport, said that the coastguardsmen were employed to see that no tobacco or lace was smuggled ashore, which were trivialities compared with valuable human lives. The Chairman (Mr. C. H. Bartlett, President Bristol Chamber of Commerce) referred to the recent wreck of the steamship "Thistle-mor" in the Bristol Channel, and the consequent loss of 21 lives, although for six-and-a-half hours those on board endeavoured to attract the attention of people on shore.

Although the day of wreckers is far behind, there is little chance of distressed seamen receiving help and hospitality from the shore. If, instead of deserted areas that now abound all around our coast, there were people developing and reaping prosperity from the soil, villages and towns dotted all along, instead of one vast dreary stretch, no merchantmen would want for possible help, and no shipwrecked sailor for hospitality.

"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.*

WAVERING.

To those who associate a Liberal Government's tenure of office with measures that benefit the nation the past month has been one of strangely mingled hopes and fears. One day would bring tidings that the Liberal leaders had attacked their opponents' position by some strong and drastic move. The progressive forces were encouraged and rallied. Then eight days would be filled with various rumours and empty declamations on the wickedness of the other side, and on the ninth day would come conflicting directions and commands from different commanders. The result has been a steady loss of ground on the part of the Government, and the prospect is one of defeat at the approaching election.

This decline of the Government is assumed by many of its supporters to be inevitable, and its causes complicated and obscure. This is not our view. There never was a case where the causes of failure and defeat were more apparent. A brief review of last Parliament and of the election campaign will reveal these. On August 4th, 1909, the *TIMES* employed a suggestive figure to express the change which had come over the political situation. "The Government feel themselves to be in a stronger position to-day than two months ago, . . . a change comparable only to the turn of the tide upon an estuary, when the moored boats swing slowly round." The fortunes of the Liberal party which reached a high point in 1906 had fallen very low in the interval. There is the testimony of the *TIMES* that these fortunes had been retrieved by the Budget. The Budget had built up the Liberal position again; it had secured the ground. This fact has been accepted and granted on all sides. The Prime Minister confessed at Birmingham, that the popularity of the Budget had surprised the Government itself. Let us be perfectly clear on this point. It was not enthusiasm for the passing of the Trades Dispute Act, the Workmen's Compensation Act, the Patents Act, the Small Holdings Act, the Port of London Authority Act, the Children's Act, the Agricultural Holdings Act, the Feeding of School Children, the Old Age Pensions Act, the Housing and Town Planning Act, or the Irish Land Purchase Act that rallied the country to the support of the Government. It was not resentment against the Lords for rejecting the Education Bill, the Plural Voting Bill, or the Licensing Bill that rallied the country to the support of the Government; nor was it an irresistible

desire for Home Rule or Welsh Disestablishment. It was only the Budget, and only the land clauses of the Budget, that brought about this change in the country's attitude.

In these circumstances one might reasonably expect the Government to stand by the Budget. It had done everything for them. But what do we find? A large majority of the Cabinet and other Ministers, who hold their offices to-day only by reason of what the Budget did for them, passively resisted and repudiated the Budget by a most eloquent silence and diligent devotion to other subjects. The Liberal weakness to-day is largely due to this Whig opposition to the Taxation of Land Values, but it is just as humiliating to confess that it is quite as much due to the abandonment of this question by its friends. The Government took up the valuation of land. They made an irruption into the privileges of the Lords and those whom they represent. This was one of the greatest and bravest moves ever carried out by a democratic Government. It is almost unprecedented in British history. It not only roused this country; it stirred the world. Men came from nearly every civilised country to watch the progress of the fight and to send back reports to their countrymen, who were following it with keen interest. This was a great and daring enterprise, which called for and absolutely required the most zealous and steadfast support of those who entered upon it. The opponents of the Taxation of Land Values hurled themselves against this move. They resisted and attacked at every point. The House of Lords used its utmost power against it. They strained their recognised powers. They were justified in this, as there is no law in any country to prevent men from seeking to go back as well as forward. Privilege attempts to extend its scope just as freedom does. It was at this critical time, when the Budget was being attacked most vigorously, that those who ought to have been leading the movement in its favour galloped off to lead and champion other causes—to prove that Old Age Pensions could not be paid out of protective tariffs, to prove that the Navy was strong enough to beat off the Germans, to defend over again the too much defended Free Trade, to condemn the arrogance of the Lords in exercising the Veto.

"No man having put his hand to the plough and looking back is fit for the Kingdom of God." The principle applies eternally in human affairs. This is one of the most tragic episodes in British politics. It is not a simple mistake, but a colossal blunder and failure. We have referred before to the Prime Minister's Albert Hall speech. We return to it. Some of our friends fail to see any shortcoming in that speech, although there was not one argument in it in favour of the Taxation of Land Values or the Budget. The same friends are inclined to regard the question of the Lords' Veto as the supreme issue. Our difference with them is wide and deep. The *NATION*

of March 19th says: "It is a mere commonplace to say that Veto must come first. Clearly it must precede any system of 'reform'—for that will have to pass through the doors of the House of Lords, armed as they are with triple brass. It must also go before the Budget—for the Budget, important as it is, is a weapon and incident in this fight, not its centre and prize." Mr. Redmond takes the same view. "The Liberal party," he says, "and the democracies of both Ireland and England are at this moment united and enthusiastically waiting to be led on against the House of Lords." Neither of these statements is true as it stands. Both of them are used as arguments to urge the Government and the country to plunge into a political struggle with the Lords, a struggle which may be prolonged for years. The last struggle for industrial freedom came to an end in 1846. Since then political reform, educational reform and electoral reform have been offered to the people until they are sated and disgusted. There has been no solution of these or other problems by direct attack. After this long interval the country rose with eager avidity and gladness to hail the promise of freedom and justice in matters connected with the production and distribution of wealth which the Budget brought. Mr. Asquith, in his Albert Hall speech, utterly missed this fact—the most important fact for every Liberal to bear in mind. It seems incredible that all the stress and strain that have been felt in the industrial world, and expressed in the growth of the Labour party and the successful agitation for Tariff Reform have failed to impress our leading politicians. The strangling and crushing of industry and trade by monopoly is far the most serious evil of our time, and the reception of the Budget is the last and most convincing proof that the country is of this opinion. The Government, more particularly the Liberal Government, which leaves industrial or economic reform, will not retain office long.

We disagree with the NATION. The Budget is not only the weapon of this fight, it is its "centre and prize." The limitation of the Veto cannot be carried without the Budget. To put political reform, or any other reform, before economic reform will bring quick and certain defeat. To bind them up together and get them carried step by step is the only practicable and safe policy. "Get the Veto abolished," it is said, "and you will get everything else." We should like these people to tell us how they are going to abolish the Veto. It is not a light and easy task. The Budget, the Taxation of Land Values, is the one principle which will keep the country up against the Lords, and enable the Government to curtail and cut down their power. Remove this motive from the people and all the ground which it has gained will be lost, and the whole movement for progress will split up, crumble and dissolve. The Budget is not only a means to an end, it is an end in itself. It means the breaking down of economic privilege, and this is the end for which the country

has been long yearning, and for which it will yearn and strive for years. The destruction of landlordism means the weakening of every other privilege. The Veto resolutions have now been produced, and we are committed to an empty and disastrous discussion. The Press and the political leaders will talk and wave their arms about this subject like the old windmills that are geared to no machinery. They will drive nothing, and lose all that can be lost. Mr. Redmond's action and theirs reminds us of the practice of the Jacobite troops, who used to leave the fight when victory was partly won and give themselves up to plunder. It is even worse. For while they did little or nothing for the Budget that brought what success there is, they now claim to dispose entirely of the fruits of that success. There is no cause for pessimism. The Taxation of Land Values advocated in a halting manner, slightly and partially embodied in legislation, saved the cause of progress last year. A new Budget with a tax of 2d. in the £ on all land values, with the repeal of all food taxes and a strenuous campaign in favour of this and of the repeal of our present rating system, will revive the Liberal cause and cripple the Lords so effectually that the method of limiting their powers which cannot be found at present will present itself inevitably. J.O.

AN OLD PLEA FOR THE BUDGET.

[FROM THE LAND QUESTION, written in 1873 by Sir John MacDonell, now one of the Masters of the Supreme Court.]

Never, and in regard to no other question, has there been a closer and quicker communication between the thinker and the workman. A novelty, indeed, witnessed in regard to no other political question, has been the power of the uneducated classes, to take in swiftly, and to understand, somewhat abstruse or abstract economical theories relating to land. . . . That which presses on no man yet benefits all, is on the face of it a better mode of obtaining a revenue than that which mulets all, it may be, unequally, and perhaps to the grievous injury of some. That which, taking from no man's just earnings, yet provides for the just common wants, is conspicuously superior to a system of which the true principle according to Mr. Lowe, is that you must pinch every class until it cries out. An offer is made of a mode of raising revenue, which takes from none what they have rightly earned, which need rob no man of what he has rightly bought, and which will replenish the Treasury, no man being mulcted, no man wronged; and are we to reject this offer, and for ever allow so many private interests to gather round this public domain that it shall be useless and perverted? To a like question the answer once made was decidedly negative. For a time the revenue of this, as of every other State of Europe, came from rent. But the answer was revoked: the feudal duties incident to property fell into desuetude, and ultimately they were abolished; much of the Crown land was squandered; and for centuries the nation has been reaping the harvest of its errors, each sheaf whereof has been some tax, often vexatious and cruel. Ministers cannot govern the country for less than £70,000,000. We vex the poor with indirect taxes, we squeeze the rich, we ransack heaven and earth to find some new impost palatable or tolerable, and all the time, these hardships going on, neglected or misapplied, there have lain at our feet a multitude of resources ample enough for all just common wants, growing as they grow, and so marked out that one may say they form Nature's budget. Such seems the rationale of the subject of which the land question forms a part. And so we may say that, if property in land be ever placed on a theoretically perfect basis, no private individual will be the recipient of economical rent.

EDUCATION'S TRIBUTE TO LANDLORDISM.

THE PRICE OF LAND FOR GLASGOW SCHOOLS.

The following table, which the Rev. James Barr has had compiled for the use of the Glasgow School Board, gives the prices of land and the ground rents which have been paid or are still being paid for the sites of different schools.

School and Accommodation (including Rooms for Drawing, Science, Cookery, etc.).	Cost of Site.	Cost of Buildings, including Furniture.	Annual Feu or Ground Rent.	School and Accommodation (including Rooms for Drawing, Science, Cookery, etc.).	Cost of Site.	Cost of Buildings, including Furniture.	Annual Feu or Ground Rent.
	£ s. d.	£	£ s. d.		£ s. d.	£	£ s. d.
1. Abbotsford (1,050)	9,208 8 5	11,918	2 12 0	Brought forward	258,490 9 9	590,559	882 13 5
Additions (776)	2,810 11 7	11,112	1 16 1	35. Napierhall (1,526)	3,811 13 9	12,926	61 16 0
2. Adelphi Terrace (1,701)	8,010 1 0	17,331	168 15 11	*Addition	1,871 8 11	1,771	—
*Addition (376)	2,645 18 7	3,887	67 0 7	36. Newlands (1,472)	2,924 3 0	16,195	8 12 8
3. Alexandra Parade (1,598)	5,192 14 3	17,683	—	37. Oakbank (930)	4,791 9 4	12,361	9 12 0
4. Annfield (1,500)	7,754 7 3	14,787	—	Addition (902)	2,453 13 6	8,897	1 5 5
5. Barrowfield (788)	1,428 15 11	6,335	5 5	38. Oatlands (1,303)	3,446 11 1	11,414	—
Addition (339)	334 8 11	3,049	9 14 11	Addition (514)	2,840 15 0	6,447	—
*Addition	209 12 10	651	3 15 0	39. Overnewton (975)	2,576 1 7	10,088	—
6. Bishop Street (1,410)	18,886 10 6	12,966	1 7 1	*Addition	—	1,101	—
Addition (214)	6,630 6 11	2,113	—	40. Parkhead (1,271)	973 10 11	13,974	13 1 0
7. Calton (1,512)	7,037 16 1	12,332	4 5 6	41. Petershill (1,508)	2,371 0 10	12,812	—
8. Camden Street (1,020)	3,823 18 2	9,742	—	42. Provanside (2,134)	6,363 6 0	30,128	18 17 1
Addition (640)	4,583 11 2	6,938	—	43. Quarry Brae (1,801)	—	25,858	60 12 0
9. Camlachie (812)	2,237 0 0	9,195	2 6 3	44. Queen Mary Street (1,340)	5,993 0 0	14,187	38 7 10
Addition (556)	2,959 6 5	6,335	6 11 4	45. Rockvilla (926)	2,663 5 0	10,068	—
10. Campbellfield (876)	3,865 18 10	9,953	15 3 9	46. Rose Street (734)	2,145 1 7	4,096	40 18 11
11. Centre Street (870)	6,080 7 1	7,881	18 12 3	47. Rosemount (1,390)	3,031 1 1	14,158	—
Addition (649)	4,711 5 3	7,042	6 18 11	48. Rumford Street (711)	2,362 4 4	6,273	4 17 6
12. Crookston Street (1,127)	5,207 7 4	10,895	3 9 3	Addition (560)	1,260 2 2	7,550	5 18 6
Addition (928)	4,362 8 0	9,294	—	*Addition (74)	654 2 2	1,623	—
*Addition (353)	272 13 5	4,763	31 8 5	49. St. George's Road (1,060)	6,382 6 10	11,461	8 13 0
13. Dalmarock (1,748)	3,164 4 11	15,911	55 19 2	Addition (486)	296 9 3	6,904	20 0 0
14. Dennistoun (1,054)	3,902 10 6	11,542	—	50. St. James' (1,396)	10,099 18 6	15,006	43 19 10
Addition (630)	1,848 15 4	6,684	—	51. Shield's Road (894)	5,297 2 1	9,502	—
15. Dobbie's Loan (960)	3,811 8 8	9,551	22 14 11	52. Springbank (1,314)	3,506 18 7	11,255	—
16. Dovehill (1,066)	9,234 16 11	10,117	—	53. Springburn (850)	1,311 17 10	7,533	—
*Addition (365)	665 0 4	3,944	—	Addition (210)	2,146 7 10	3,336	—
17. Dunard Street (1,620)	9,218 13 10	19,529	—	Addition (447)	—	4,827	—
18. Elmvale (1,963)	1,045 16 7	22,720	150 0 0	54. Springfield (900)	1,589 10 0	8,517	—
19. Finnieston (1,541)	10,940 9 10	16,775	—	Addition (776)	2,176 17 11	9,868	—
20. Garnethill (1,003)	4,430 11 0	16,208	—	55. Strathclyde (1,440)	4,904 17 5	22,153	—
Addition (812)	2,649 4 6	9,177	7 5 9	56. Thomson Street (886)	1,923 4 10	8,969	—
21. Golfhill (1,632)	5,184 19 3	21,084	—	Addition (667)	1,523 19 11	5,556	—
22. Gorbals (1,665)	16,011 9 7	15,792	12 0	57. Townhead (1,627)	8,265 6 9	15,221	—
23. Greenside Street (817)	5,034 13 2	7,272	—	58. Tureen Street (778)	4,436 4 5	7,667	15 10
24. Grove Street (1,525)	8,298 4 2	14,944	12 19 10	Addition (709)	2,086 19 4	6,413	1 0 0
25. Haghill (1,490)	4,240 3 11	24,616	—	*Addition	2,912 17 7	4,573	1 0 0
26. Henderson Street (986)	2,257 19 2	8,414	—	59. Washington Street (1,500)	9,935 4 9	12,250	96 12 8
27. John Street (1,139)	7,076 14 4	14,272	—	Addition	4,631 14 10	—	—
Addition (579)	—	4,569	—	60. Whitehill (1,505)	1,980 16 5	15,452	19 0 0
Addition (1,658)	4,346 11 9	16,359	—	*Addition (602)	480 10 9	5,282	—
28. Kelvinhaugh (1,494)	2,335 1 9	10,869	—	*Addition (330)	—	4,836	—
29. Kennedy Street (840)	—	7,717	122 2 10	61. Willowbank (930)	3,694 10 0	12,620	—
Addition (927)	2,956 10 7	9,030	—	62. Wolseley Street (1,139)	4,643 2 5	10,964	—
30. Kent Road (1,896)	11,604 16 1	16,699	16 0 0	Addition (540)	—	6,921	—
Addition (793)	9,741 9 4	9,781	—	63. Woodside (1,035)	10,294 8 5	11,170	19 6 0
31. Keppochhill (606)	1,680 2 6	9,497	—	Addition (1,806)	3,737 0 11	18,566	—
Addition (852)	1,636 11 0	12,442	—	Canning Place (1,090)	5,650 3 1	18,341	38 16 3
32. Martyrs (996)	2,429 11 10	11,230	—	Cuthbertson (1,428)	13,141 12 11	21,264	5 1 0
33. Mathieson Street (900)	—	11,150	92 13 5	Garnetbank (1,082)	11,926 14 8	19,685	13 8 4
34. Milton (1,140)	11,431 16 10	14,725	37 15 0	Mayfield (1,440)	8,376 9 9	32,633	118 15 8
*Addition	3,058 14 2	4,040	20 7 10	London Road (1,080)	89 0 1	20,733	154 19 3
Carried forward	258,490 9 9	590,559	882 13 5	St. Rollox (1,284)	2,503 12 11	25,799	—
				Scotland Street (1,250)	13,677 12 6	20,541	—
				Springbank Annexe	897 6 3	8,498	—
				Truant School (150)	3,115 6 1	24,887	—
				Total	468,659 5 10	1,261,789	1,688 0 2

*The expenditure on these schools includes cost of Gymnasium, Drill Hall, Workshop, Laundry or Cookery Room.

WANTED: ROOM TO LIVE.

By F. G. MILLER.

Will Blackburn, labourer, married, five children (one blind), rent 10s. a week, six weeks out of work, life-long references, native of Kent, would take any job offered.

These particulars, along with scores of others, remain week after week in a register kept at the public expense for the relief of the unemployed.

To tramp the streets in search of work is not "living," it may be existing—anyway, it all depends which end of the telescope you look through. You may be spending unearned land values, for instance, at Monte Carlo, or tearing up country roads in your motor; feeding, perhaps, your dogs and birds with food intended for human consumption, or slaughtering tame pheasants on land from which you have succeeded in driving peasants—in consequence of which your opinion of "living" is of small value to your fellow men.

You may, however, be a companion of Will Blackburn, and your view of life may be so clouded with grief that it appears hardly worth looking at.

Will Blackburn tramped the streets from before daybreak until breakfast time—he came home and saw his delicate wife start for the big laundry. He helped his hungry children off to school and watched the little ones thread their way across the field in front of his house; carefully leading his little blind girl between the broken bottles and piles of old tin cans with which the field was strewn. With eyes and heart struggling to express their sorrow, Will Blackburn sat alone mending his little ones' shoes. Either from sorrow or exhaustion, or both, that field of bottles and refuse seemed to draw nearer to him, like a slide being adjusted at a lantern lecture. It was gradually becoming clear. In the distance, Will saw a well-known builder with measuring tape surveying the scene of desolation. Again looking, he noticed crowds of men approaching eagerly; labourers like himself, carters, bricklayers, carpenters, plumbers, painters, timber-merchants, ironmongers, quarrymen and many others including clerks, architects and lawyers; all manifesting the greatest possible interest in the proposed building.

Comfortable cottages now replace unsightly heaps of rubbish. To Will and others comes again the exhilarating joy of labour's reward; all are benefited and this benefit extends, like the ripples on a pool, to the farthest corner of the world. In fancy now he sees his wife remaining at home, his children no longer crying through hunger; and as he watches the thin twisting curls of smoke coming from the new chimneys, in his heart he blesses the builder to whose initiative he owes the happy change. And this will surely last; everyone congratulates the builder on the great improvement.

A thick mist comes over the scene, some shadow has been produced, and Will again sees the builder, not hopeful now, no crowd following him. He stands now meekly before two men: the rate collector demanding rates for his improvement and the landlord, first, demanding exorbitant ground rents (or taxes on industry), and, second, a condition that at the expiration of a term of years, the cottages and land shall be handed back in good condition to the landlord, and further, that as the improvements have increased the value of the land, any future cottages built must pay an increased ground rent.

Will Blackburn understands it all now; he can account now for wealthy dukes dashing about in motors, throwing the dust of Protection in the people's eyes, and spending princely unearned revenues on every species of self-indulgence. And he understands why his children go hungry to school—for idle land, growing in value by the industry of the community, escapes taxation while industry is taxed. Filled with wonder at the folly of those who, having the power, permit these things—this cruel wrong—to be continued. . . . A familiar voice calls him to himself—his little blind girl is calling "Daddy, I'm so hungry."

It was only a dream, but he had learned his lesson. The duke's gilded coach with all its glitter will dazzle his eyes no more. Will Blackburn is waiting now, with tens of thousands more; waiting with all those tradesmen; waiting while old tins and glass bottles accumulate on waste ground; waiting while furniture is sold and children's faces grow thinner every day; waiting on while home at last is given up and refuge taken in crowded slums; waiting still while he hears the cold heavy earth fall on wife and child; waiting for the people of this country to see

to it, that the House of Lords no longer escape their share of the burden of taxation.

No duke will now persuade Blackburn that it is better to tax his children's bread; he believed that once, but the scales have fallen from his eyes. His faith in his country is great now—the land which is now kept for the sport of the idle may be made to support the worker. The dark cloud between his children's food and the means of earning it is the House of Lords. And Blackburn longs now to join issue with this cumbrous institution. He has read, too, in an old book on law making, that laws are to be made to this end:—

"That there be no poor among you."

THE SWISS PEASANT PROPRIETORS.**THEIR HARD CONDITIONS AND THE REMEDY.**

By GUSTAV BUSCHER: TRANSLATED BY R. OCKEL.

The opponents of the equal rights of all to the use of the earth have an ally whom they hope to be able to rely upon—the peasant. They say, "You will never be able to persuade the peasant to agree to the restitution of the equal rights of all to the land." And many who are convinced of the injustice of private property in land are of the same opinion. This opinion is all the stronger in Switzerland, since there are no large land-owners. In fact Switzerland is the much-vaunted paradise of all friends of peasant proprietorship. "In Switzerland," they say, "there exists everywhere a robust peasantry which is well-to-do and content. There you will find no favour for your proposals for the abolition of private property in land."

We challenge those who acclaim the healthy peasantry of Switzerland to show us a single peasant community where the land is anything like equitably distributed. Let them show us a single community where the minority has not more of it than the majority. Let them tell us of a single community where differences in fortune are based solely upon differences in diligence, economy, and skilful management. Let those who boast of "the robust peasantry of Switzerland" remember the hundred thousand farm labourers of that country. Are these not human beings? Are they rightly excluded from every share in the soil?

A return of the peasant proprietors in the Canton of Bern was made in 1888, and it is certain that the distribution of land has not changed much since then. These official figures show that 14,529 landowners own in all 167,489 hectares (a hectare is equal to 2½ acres), whereas 60,176 landowners own only 77,730 hectares. In short four-fifths of the population of the Canton of Bern own rather less than one-third of its arable land, while more than two-thirds of the land are in the hands of less than one-fifth of the landowners. This is what the upholders of private property in land call "the equitable distribution of the land of Switzerland"! If one were to select from all the prisons of Europe the worst thieves and robbers and set them the task of dividing the Canton of Bern amongst themselves, who doubts that the distribution so arrived at would be better and fairer than the one that now exists—a distribution enforced and kept going by the laws of a free, democratic state.

According to the best authorities on the economic conditions of Switzerland one may assume that the distribution of land in the Canton of Bern is typical of nearly the whole of Switzerland. As far as is known only the Canton of Aargau is an exception in favour of the small proprietors. In the community of Stettfurt, which may be cited as an example of the distribution of property in land, two-thirds of the population hold less than one-fourth of the soil, more than three-fourths being in the hands of the other third!

Should it be impossible for the Swiss peasant to see that such a distribution of land is a mockery of all ideas of justice? Should it be impossible for him to realise that if we restore the equal rights of all to the use of the land, he must be the gainer and not the loser? Is the peasant incapable of thinking it out for himself? If the equal rights of all to the use of the earth be restored, how is it possible for those to lose who to-day have the use of less land than would be due to them under a just distribution? Does one imagine that the peasant is so silly that he cannot grasp the difference between the wealth produced by human labour and the eternal and indestructible gifts of nature?

Can he not see that his poverty is due to his having too little land to use while others hold too much? When once this is made clear to the peasants, then the "friends" of "the robust peasantry," who now pocket so comfortably the rents paid by the peasants, will have a rude awakening.

When our newspapers and public speakers talk of "a robust and well-to-do peasantry," they only think of those peasants who own large fortunes, which in most cases have been inherited or scraped together by unheard of selfishness and detestable callousness. The great mass of the poor and debt-laden peasants, pressed down by sorrow and destitution, can hardly ever make themselves heard in public. The great mass of the Swiss peasants do not even possess as much land as is necessary to make a living from. According to Dr. Hofmann, four hectares (ten acres) is the minimum for the upkeep of a family. But this is true only of fertile soil, which allows of the cultivation of grapes. But in the Canton of Bern, where vineyards are seldom seen, one-fifth of the landowners own more than five hectares, two-fifths hold from one to five hectares, and the other two-fifths possess less than one hectare. And happy would the Swiss small peasant family be if it could but keep the yield of its small farm for itself! But the small peasants of Switzerland are for the greater part so heavily indebted that "Schuldenbauerlein" (debt-laden small peasant) has become a household word. According to the statements of Dr. Rusch, the small peasants in the Canton of Appenzell are on an average mortgaged to the extent of from 70 to 80 per cent. of the value of their property. As the value of the land is nearly always overestimated, such indebtedness is tantamount to no property at all! Besides insurance premiums, besides rates for the Commune, and taxes for the Canton and the State, the peasant has to pay every year several hundreds of francs in mortgage interest. It is incomprehensible how such sums can be extorted from people who have hardly enough land to feed a family scantily. In many cases homework must eke out the earnings of the mortgage slaves. According to a report in the papers a short time ago, the agricultural women workers in the Canton of Bern have a wage of from 4d. to 8d. a day! No wonder one finds in the Swiss peasant villages so few figures full of vigour and so many bent and weary, so few merry faces, so many dissatisfied and showing signs of overwork and underfeeding. The worn-out figures of the small peasants, aged before their time, their dragging, inelastic steps, speak more plainly of their fight against misery and want, of their deprivation and exploitation, than can any official statistics.

Private property in land has been a misery-bringing gift for the small peasant. In some parts of Switzerland and South Germany there are still to be found remains of the former communal property in land, the so-called "allmenden." The citizens of the community have a right to the use of these "allmenden," but this right is qualified by several conditions which cannot always be easily fulfilled and often give preference to the rich man. In spite of this it is a fact that in those parts of the country where there is "allmend" property, poverty is much less pressing than in parts where all land is private property. Where, however, the "allmend" has been divided up, the citizens are to-day hardly able to bear the poor rate. It sounds like a mockery of "the robust peasantry" and the well-to-do agriculture of Switzerland that many peasant communities cannot raise the funds necessary for the support of their poor fellow citizens. On the other hand, there is no need for any poor rate in communities where there is still much communal property in land. The poor man gets a plot of land from the community, and from that land he must gain his living. He is not degraded into an alms-receiving pauper. He need not loaf in enforced idleness. He gets the more—not the more insolently he begs, and the more he tramples upon his self-respect, but the more industriously he works his bit of land.

Private property in land has not only condemned the peasant to poverty and mortgage slavery, but it has also poisoned his moral character, has filled his mind with envy and egotism, his heart with hardness and bitterness. Daily the peasant sees that only callous selfishness and mean avarice can pave his road to fortune, while every inclination to helpful goodwill, to kindness and generosity must be hurtful to him. The man who cannot maintain himself on his inherited plot of land is lost, has fallen among the outcasts of fortune, and there is no rising again for him. The high price of land, the difficulty of finding a suitable plot, and the still greater difficulty of finding a willing seller, make it almost impossible for those who once lose their land to rise again. Is it a wonder, then, that the peasant is not inclined to benevolence and generosity, that he jealously tries

to seek his own advantage, and to stick to his property, that in his short-sighted selfishness he taxes all men according to their property? Can one wonder that under such conditions avarice becomes a hereditary vice in peasant families—a vice that suppresses all better feelings, and often causes the children to wait impatiently for the death of their parents? On the other hand, where, as in the German "allmend" counties, the old folks of the family bring with them a share of the common land, they are, as a German professor tells us, nursed with special care and their children vie with one another in making the evening of life as agreeable to them as possible.

"But," someone will say, "even if private property in land is harmful to the small peasants, it cannot be abolished. It is impossible to introduce a tax on land values in this country. Where would the peasant be if a land value tax were added on to his interest? That would rob him of hearth and home." So it seems; but it only seems so.

The so-called "owners" of peasant land are in most cases sham owners only, while the real owner is the mortgagee. The mortgagee has a claim prior even to that of the nominal owner. He must first be satisfied from the yield of the little farm before the owner can keep anything for himself. The rent of agricultural land goes in most cases into the pockets of the mortgagees; and for the peasant there remains, in good and bad times alike, only that with which the favour of circumstances rewards his labour. The peasant is, then, not a receiver of rents but a payer of rents; and a tax on the rental value of the land must therefore improve his position instead of making it worse.

The value of rural land has been so enhanced by the keen demand that the capital invested in land bears usually only 2 to 2½ per cent. interest. But the peasant has to pay from 4 to 4½ per cent. interest on his mortgage. At an indebtedness, therefore, of only 50 per cent. of the capital value of the land, the mortgage interest and taxes already absorb the whole of the rent. And the great majority of the Swiss small peasants are in most cases still worse off. Their indebtedness is on the average much higher than 50 per cent., and therefore the peasant must take still more from his wages in order to satisfy the mortgagee.

Will the peasant lose if the mortgagees are forced to bear their share of his burdens? To-day there remains in the peasant's own hands only a small amount as compared with the gigantic sums that they have to raise in mortgage interest and direct and indirect taxes. The biggest part finds its way into the pockets of the urban mortgagee; another big part is taken by direct and indirect taxes, which, again, only serve the one purpose of making the rich richer and the poor poorer. If land values are taxed, however, then this pernicious state of things will be radically changed for the benefit of the peasants. Then the golden stream of land values will flow into the coffers of their own rural communities instead of into the pockets of the urban capitalists; and the peasant communities, which to-day must beg incessantly for State support, will have abundance of money. The peasant, who to-day knows the community only as an oppressive taxgatherer that does him no good whatever, can then have help and support from the community in the shape of cheap loans, of insurance of his stock against illness, of his fields against hail, of his home against fire, and in the form of help in days of sickness and unforeseen accidents which might otherwise rob him of the fruits of his toil, or insurance against want and poverty in his old age.

It is short-sighted and foolish to think that a land value tax must ruin the small peasant. As a matter of fact, a tax on land values is the only reform that can help the small proprietor. The palliatives which are advocated to-day by so-called "statesmen" in order to help the small peasants may all be summed up in the old proverb, "Wash the fur, but don't wet it." These "statesmen" would help the small peasant, but they will not touch the vested interests of the mortgagees. The two agree as well as fire and water. The vital question for the small holder is, shall the peasant be ruined or the mortgagee?

A system based upon justice must not only bear good fruits, but will also withdraw the fostering soil of bad conditions from the exuberantly growing weeds.

The tax on land values would not only immensely improve the condition of the small peasant, but it would also dry up the springs of nearly all the evils of the peasant's life. Land-jobbery, this growing evil of peasant proprietorship, would be at once abolished, because land-jobbery is only possible when the price of land can be artificially inflated. The cutting up of farms into little plots, the stubborn holding up of sites

which cannot be of any good to the owner, would also cease. The rage for law suits, which involve whole generations in endless disputes about strips of land a few feet wide, would come to an end. The division of inheritances would cause much less quarrelling and injustice in peasant families if it were no longer possible to overestimate the value of land. The business life of the country would enormously improve. The peasant who wanted to acquire a piece of land would not need to pay a big purchase price, and he could use his capital for the improvement of the soil and for buying agricultural implements and machinery. It would be easy for the man without capital to rise by diligence and economy. Poverty and mortgage slavery, avarice and selfishness, which to-day press like a deadweight on the peasant's life, would vanish like the mists before the sun.

Millions of German and Swiss peasants emigrated during the last century to America, and many still emigrate thither, because in America land is cheap, while at home land is dear. Where land is open to all, every man willing to work is welcome, and every man who can earn his bread is his own master.

But most of the free land of America, which was for so long a time the refuge of the oppressed masses of Europe, has been stolen and fenced in. The wide gate through which the European mortgage slaves could escape their serfdom is becoming narrower and narrower. The position of the masses in America is sinking more and more to the level of Europe. To-day one must travel by train for several days through untitled lands in America before one reaches a place where land is still to be had on tolerable terms.

A second America does not exist. Therefore, if we would escape from our social miseries, there is no other remedy but the recognition of the equal rights of all to the use of the earth. This reform will help the small peasant at least as much as everybody else who lives by daily toil.

THE ACRES AND THE HANDS.

By A. J. H. DUGANNE.

The earth is the Lord's, and the fulness thereof,
Saith God's most Holy Word;
The water hath fish, and the land hath flesh,
And the air hath many a bird;
And the soil is teeming o'er all the earth,
And the earth hath numberless lands;
Yet millions of hands want acres,
While millions of acres want hands!

Sunlight, and breezes, and gladsome flowers,
Are over the earth spread wide;
And the good God gave these gifts to men—
To men who on earth abide;
Yet thousands are toiling in poisonous gloom,
And shackled with iron bands,
While millions of hands want acres,
And millions of acres want hands!

Never a foot hath the poor man here,
To plant with a grain of corn;
And never a plot, where his child may cull
Fresh flowers in the dewy morn.
The soil lies fallow—the woods grow rank;
Yet idle the poor man stands;
Oh! millions of hands want acres,
And millions of acres want hands!

'Tis writ that "Ye shall not muzzle the ox
That treadeth out the corn."
But, behold! ye shackle the poor man's limbs,
That have all earth's burdens borne;
The land is the gift of a bounteous God,
And to labour His Word commands,
Yet millions of hands want acres,
And millions of acres want hands!

Who hath ordained that the few shall hoard
Their millions of useless gold?
And rob the earth of its fruit and flowers,
While profitless soil they hold?
Who hath ordained that a parchment scroll
Shall fence round miles of lands,
When millions of hands want acres,
And millions of acres want hands!

'Tis a glaring lie on the face of day—
This robbery of men's rights;
'Tis a lie, that the Word of the Lord disowns—
'Tis a curse that burns and blights!
And 'twill burn and blight, till the people rise,
And swear, while they break their bands,
That the hands shall henceforth have acres,
And the acres henceforth have hands!

HERE AND THERE.

Mr. and Mrs. Joseph Fels sailed from New York on March 23rd. As we go to press we learn that Mr. Tom L. Johnson is accompanying them. The United Committee are preparing to entertain these good friends to a complimentary dinner early in April.

The night shall be filled with music,
And the cares that infect the day
Shall fold their tents like the Arabs,
And as silently steal away.

Mr. J. C. Wedgwood, M.P., was elected on March 8th to the Staffordshire County Council as member for Chesterton.

It would be perfectly in accordance with Unionist argument during last Session to give the local authorities the option of taxing local site-values for local benefit.—OBSERVER, March 13th.

As Charles I. wrote to his son from his prison at Carisbrooke: "The English nation are a sober people, however at present infatuated."—DAILY TELEGRAPH.

The House of Commons was entitled to say that they were not going to put a duty on tea to be paid for by the poor people of this country unless Land Values bore their share of the burden.—Mr. LLOYD GEORGE in House of Commons on March 1st.

A man was charged last week at Bow Street with breaking a window of the House of Lords. It is scarcely surprising that the public should be getting impatient at the delay in abolishing the Upper Chamber.—PUNCH.

Norfolk. The Wretham Estate. A sporting and manorial estate of 6,556 acres. The greater part in a ring fence, and not one single public footpath across the property.—TIMES (Advt.), February 23rd.

This meeting, recognising that the financial proposals of the Government are intended to postpone indefinitely the policy of Tariff Reform, declares its adherence to that policy.—Resolution at Conservative meeting, Birmingham. (September 22nd, 1909.)

A. A. to G. F., on S.Y.C. "Adriatic."—Have wired to V. No need to come back. No election just yet. Their wings have been so clipped that trade is getting better. J. R. has got them like a pig with a string to its leg.—MORNING POST Agony Column, March 17th.

I hear that the United Club, the Unionist organisation corresponding to the Eighty Club of the Liberals, had a meeting at the House of Commons to-day, at which there was a strong expression of opinion in favour of the municipal rating of land values.—London Correspondent of GLASGOW HERALD, March 10th.

On March 31st 1909, the debt of London secured on the rates, was £110,621,600, an increase on the previous year of £638,426. This debt has been incurred by the County Council and Borough Authorities. The valuation, which subject to appeals, will come into force on April 6th is as follows:—Gross, £54,657,914; rateable, £44,883,325; assessable, £44,875,809.

The DAILY NEWS of March 10th said that at the opening of the Preston Labour Exchange, on the previous day, Mr. Rowland Williams, divisional officer for the North-Western Division, said the exchanges, certainly as regarded his Lancashire division, had justified themselves. Out of the total number registered they had been able to place 6 per cent. in situations.

The Earl of Sandwich was re-elected chairman of the Huntingdonshire County Council on March 16th. In acknowledging the selection he said that he could only accept if they included his name, Edward Montagu, as well as his title. In these days of revolution one did not know what might happen within the twelve months. The amendment was made.

Student of Politics: "And what be reely this yere Coalition they do be tarking about?"

Oldest Living Local Authority: "Well, it's like this. Some parties says this, an' some says that an' t'other. But what I says, there's no knowins nor no tellins, an'—mark my words! I bain't fur wrong."—PUNCH.

At the half-yearly meeting of the Manchester Ship Canal Company, held in Manchester on February 17th, Mr. J. K. Bythell, chairman, said that the total amount of net revenue available for distribution was £296,750. Of that sum £143,740 went in payment of prior interest charges, and the balance, £153,010, was paid to the corporation. This was £6,990 less than the amount of interest accrued due.

Mr. C. C. James, Deputy Minister of Agriculture, Canada, speaking before the Ontario Association of Fairs and Exhibitions on February 10th, said the depopulation of rural districts was alarming. There were 62,000 less on the land in Ontario to-day than there were ten years ago. On the other hand, the towns and cities had an increased population of between 350,000 and 400,000. In 1899 there were 1,447,016 people on the land; in 1908 there were 1,108,874.

Great success has attended the campaign, organised by Mr. William George, brother of the Chancellor of the Exchequer, during the Welsh county council elections, to recover popular control of the Crown and common lands absorbed by the landlords. The outstanding feature of the contests is, undoubtedly, the rout of landlords, estate agents, and landlords' nominee candidates. In Carnarvonshire alone half a dozen Tory strongholds, held by great landlords or their agents, have been captured, among the defeated being Lord Mostyn's brother at Llandudno.

When I have to stay a night in London I put up at a private hotel in the West-end. The proprietress is the widow of a Nonconformist minister, who is now struggling to get an honest living and has embarked what little capital she has, together with some borrowed capital, in the venture. When full (she has five suites to let), she herself sleeps in an attic and lives in a cellar. If she fails to make a living it will because the rates are more than she can meet. They are, in fact, more than those which the Duke of Devonshire pays for Chatsworth.—A Boscombe correspondent in the DAILY CHRONICLE.

My Lords, I cannot flatter your Lordships by saying that the objection of the Scotch to the hereditary constitution of this Chamber is ever likely to be removed. Strangely enough, it is an hereditary objection to an hereditary principle. It is born in their bone and their blood and their flesh. It has come to them from a century back. I remember Mr. Gladstone telling me that when he was a young man travelling south from his father's house to London, at the time of the Great Reform Bill of 1832, he passed through Dundee and saw two placards which made his blood run cold. I have absolutely forgotten one, but I think I shall never forget the other. The other was simply this: "To hell with the bloody tyrants!" (Laughter.) And you, my Lords, or rather your predecessors, were the bloody tyrants. (Laughter.) Very much the same sort of language is used now. (Laughter.)—LORD ROSEBERY in House of Lords, March 14th.

A portion of the vacant land lying between Aldwych and the Strand has been let by the London County Council to a French Syndicate for the erection of Exhibition Galleries, a Theatre, and other buildings, which are to cost £500,000. The lease is for 99 years. The area of the land is 124,000 square feet, or just under three acres. The ground rent is to be £55,000 per annum after the first four years. The rent in the first year will be a peppercorn; in the second, £13,750; in the third, £27,500; and in the fourth, £41,250.

LONDON COUNTY COUNCIL ELECTION.

The results of the London County Council elections on March 5th were a splendid testimony to the Taxation of Land Values as a popular issue that appeals to the sense of justice of electors. The Progressive Leader's opening manifesto (to which we referred last month), placed the rating of land values in the forefront of the Progressive programme, and this was a dominant issue at the elections which resulted in a net gain of nineteen seats to the Progressives. The total number of contested seats on the Council is 118.

The United Committee and English League provided speakers in all parts of London. In addition to the leaflets and speakers' handbook referred to in our last issue, two posters were issued which proved very popular, and were used by practically every Progressive candidate. One was a revised version of the "Source of Unemployment" cartoon, in colours, and the other consisted of the photograph, enlarged to poster size, with the relevant data, and boldly headed "Idle Land means Idle Men," which is contained in the "Landlords' Law" leaflet (No. 21), appearing on another page.

In Kennington a concentrated campaign was conducted by the United Committee in favour of the Taxation of Land Values. The Progressive candidates were Sir John Benn, the Progressive leader, and Baron De Forest, an ardent supporter of the Taxation of Land Values. Splendid meetings were held nightly, and the speakers were Ed. McHugh, Fred Skirrow, Arthur H. Weller, and A. W. Madsen. Both candidates were returned by large majorities.

At the National Liberal Club, after the declaration of the poll, some of the prominent victors were called upon to speak a few words.

Mr. Percy Harris, the Progressive Whip, said they had won their fight mainly on the question of the Works Department and the Taxation of Land Values, and he trusted that their victory was of good augury for the Progressive cause.

Baron De Forest thanked the club for the warm reception that he received. He had won mainly on the Taxation of Land Values, and he hoped, as a member of the new Council, to be able to do some good work for the Democratic cause.

Sir John Benn said to a DAILY NEWS representative after the election: "I am certain that this moral victory means a desire on the part of London for cohesion instead of chaos in its government; for that unification which is essential to efficiency and economy, and for a more equitable distribution of the burden of rating. The land clauses of the Budget helped us not a little in this fight. The desire to assist the Chancellor in his effort to get something for us out of the ground values of London meant many votes."

And on March 14th he is reported as having said to a representative of the same paper that the Progressive policy was:—(1) Assist the Government in at once securing from the ground values of London a substantial contribution for the relief of the rates; and (2) they will raise the necessary money, and complete without delay that great municipal electric tramway system, the routes of which were indicated in the Report of the Royal Commission on London traffic.

The following Progressive candidates, so far as we have been able to ascertain, supported the Taxation of Land Values during the election:—

Battersea: Walter Warren.
N.E. Bethnal Green: Messrs. Smith and Edmonds.
S.W. Bethnal Green: Percy Harris.
Bow and Bromley: Geo. Lansbury.
North Camberwell: R. A. Bray and H. R. Taylor.
Chelsea: Messrs. Costello and Mackenzie.
Deptford: Mr. Pethyridge.
Dulwich: Mr. Boon and Rev. A. J. Waldron.
Central Finsbury (Clerkenwell): Messrs. Hemphill and Russell.
Greenwich: Messrs. Alpess and Ford.
Central Hackney: Messrs. Adler and Shephard.
Haggerston: Messrs. Allen and Gee.
Hoxton: Mr. B. B. Evans.
Finsbury (Holborn): Messrs. Endacott and Morris.
North Islington: Messrs. Hall Caine and Mullins.
South Islington: Messrs. Dew and Williams.
West Islington: Messrs. Jephson and Lambert.
North Lambeth: Frank Smith.
Lewisham: A. R. Gridley.
Kennington: Sir John Benn and Baron De Forest.
West Marylebone: Messrs. Connelly and Dolman.

Paddington : Messrs. Fairbank and Holmes.
 Poplar : Mr. Ensor.
 St. Georges, Hanover Square : Messrs. Bell and Scott-Duckers.
 North St. Pancras : Messrs. Hobson and Leon.
 East St. Pancras : Messrs. Claremont and Lea.
 West St. Pancras : Messrs. Lithgow and Lloyd-Taylor.
 Westminster (Strand) : Mr. Fenton.
 Wandsworth : Messrs. Dean and Sanders.
 Whitechapel : Messrs. Johnson and Gordon.
 Woolwich : Margaret Bondfield and Mr. Jones.

The following are extracts from the election addresses of Progressive candidates.

KENNINGTON : BARON DE FOREST.

The question of rating is, in my opinion, the one which most closely and vitally affects the interests of the people. The present system of rating houses, shops, and all business premises checks enterprise, and raises the cost of living. House taxes increase the cost of houses just as much as food taxes increase the cost of food, and houses and other premises are quite as necessary as is food for the lives and comfort of the people.

Substantial relief could be given to the occupiers of houses and shops by raising a large part of the rates from the value of the land, which is already very high, and is steadily increasing. This value is created by the industry and expenditure of the whole people, and is in no way due to the exertions of the ground landlords who receive it.

As the London County Council is the greatest rating authority in the kingdom, and presides over the destinies of the greatest industrial community, I shall do my utmost to remove this great and unnecessary burden from industry by advocating the rating of land values.

The greatest industry in London is the building industry. More men and more capital are employed in it than in any other. Land plays an obviously indispensable part in the building industry, but it is well known that in and around London much land is held out of use for prices too high for builders. If rates were levied on the value of all land, the owner of land which is held out of use would have a very strong inducement to develop it in order to get something with which to pay rates. The development of this idle land would provide employment for the builders, and the builders in turn would be more profitable customers of tradesmen, while the increased supply of cheaper land in the market would tend to decrease rents.

I am sure that the eradication of slums and the purchase of land at prices suitable for housing would be easier if it were not for the system which allows valuable land to escape taxation. One valuation for rating as well as for compensation is, in my opinion, essential to public health and progress.

I regard the too frequent misunderstanding between labour and capital as avoidable. Their interests are mutual; they prosper together, they suffer together. Both will benefit by the opening of the path to industry. Land is essential to both.

I believe that there is much unnecessary and unjust suffering among the people of London, and every large city. This suffering is due to great wrongs and injustices in our social

system, and I believe that if those wrongs were removed the people might lead far happier and brighter lives, and that none would lose by this increase in happiness.

EAST FINSBURY : MESSRS. COTTON AND GILLET.

The Progressives have from time to time in the past endeavoured to carry through Parliament bills for the taxation of site values. The House of Peers have invariably blocked the way in the interests of the ground landlords. Taxation is now to do what these rating bills have failed to do; and it behoves Londoners to secure the presence upon their governing body of a majority of members of that party which has always put this essential reform in the forefront of its programme. It is neither reasonable nor equitable that no contribution should be levied upon the millions which the capital and labour and industry of London pours every year into the lap of the

ground landlord. There is no "socialism" in the proposal, but simple justice and sound commonsense. Why should a ground landlord's rates be paid for him by the community, and why should assessment be so defined as to cause Lansdowne House in Piccadilly to be assessed at 7½d. a foot, while the Bath Club just opposite is assessed at 5s. 3d. a foot? These are questions which every elector will be well advised to ask himself, whatever his views on Imperial politics may be, and the answer is simple. The laws of rating are the product of Parliament where the landowning families have ruled supreme. It is time that the people who make the wealth were considered.

ST. GEORGES, HANOVER SQUARE : MESSRS. BELL AND SCOTT-DUCKERS.

It is evident that for the growing needs of London a more equitable system of rating must be obtained. At present the occupier is the one to pay. He is rated to the extent of the use made of the property which he occupies, and the man who does not use his property is not rated, while his neighbours who use and improve theirs have to pay his rates, in addition to their own. This system of rating the occupier is an obsolete anomaly, and instead of increasing the burdens of the ratepayers we should strive to secure a proper revenue from the great and growing site values of land.

S.W. BETHNAL GREEN : MR. PERCY HARRIS.

The Budget provides for the separate valuation of land and buildings and this will enable us to obtain powers to make the ground landlords bear their share of the rates, the proceeds of which they so much benefit by in increased rents; new parks, better schools, wider streets, enable ground landlords to increase rents, and it is only right that they should be called upon to contribute to the expenditure.

Paddington Borough Council on March 15th unanimously accepted the offer of Messrs. William Whiteley, Limited, of £82,000 for the public baths and site in Queen's Road, required for the extension of their premises. The land was bought by the old Paddington Vestry 39 years ago for £8,500.



BARON DE FOREST AND SIR JOHN BENN.

The latter (with hat on), who is the Progressive leader, stood for Kennington with Baron de Forest, at the London County Council Election. The fight turned largely on Land Values, and both candidates were returned by large majorities.

POLITICAL SPEECHES AND WRITINGS.

THE SOLDIER'S REWARD.

The Hon. George Wallace, of Jamaica, N.Y., spoke in favour of the Budget during the recent campaign. He dealt with war, and how it affected the ordinary soldier. His remarks are appropriate at the present time, when there seems to be a desire to provoke a war with Germany. Mr. Wallace, whose father was born in the Scottish Highlands, said that in 1901 he was on a visit to some near relatives there, and after the usual greetings he asked about Aleck, the youngest boy, and was told that he had gone to war with a Highland Regiment. "Of course, I was proud of Aleck," said Mr. Wallace, "when I learned he was keeping up the old reputation of the family and was willing to fight for his Queen and his native land.

"Inquiring where Aleck's land lay I was told that he had none—(laughter)—and that he had been even born on land that did not belong to his parents. I asked what land Aleck would have if he got back alive, and was told he wouldn't have any. I was not so charmed with Aleck's fighting qualities as at first. (Laughter.) Then I asked as to the owners of the land in the district. Had they gone to the war with Aleck to fight for their native land? (Laughter and cries of "Oh, no.") I see you have the answer. (Laughter.)

"Now let a stranger from across the water give you a suggestion. When you have the next war ask your Government to make a conscription, and allow none but landholders in the first regiments that go to the front. (Laughter.) They would certainly make the best soldiers fighting for their King and their native land. You should put all who have land worth a quarter of a million or more in the firing line. (Cheers.) Let the smaller owners come up as the reserves. (Laughter.) Those physically unable could join in liberally in the expenses; but volunteers like cousin Aleck should not be allowed until all the landholders had the first chance."

We are inclined to agree with a member of the audience who interjected "We shouldn't have any war at all if that were done."

SIR EDWARD GREY ON THE BUDGET.

Speaking in the City of London on March 14th at a dinner given in honour of Sir Hugh Bell, Liberal candidate for the City at the election, Sir Edward Grey said:

And now for the other matter of which Mr. Tritten (the Chairman) spoke—the question of the Budget. With that, too, the credit and reputation of the Liberal Party is bound up. (Cheers.) We who fought the last election have no intention of going back to our constituents and saying that we have made no attempt to pass the Budget, or that the Budget has ceased if it is not passed, to be a live issue. (Hear, hear.) Our first business in these weeks before Easter was to make the country safe by passing Supply, but after Easter we shall have not only to make the country safe, but to make the country comfortable by regularizing the financial position. (Hear, hear.) Our view of how that position should be regularized is to reimpose the taxes of our Budget. (Cheers.) We are bound to stand or fall by the willingness of the House of Commons to do that, and to do it within a comparatively short limit of time, as much as we stand or fall by anything. We fought on the Budget, and before we hand over the conduct of affairs to any one else or before, which is another alternative, we apply to another Parliament for power to carry on the affairs of the country, I think that whatever the House of Commons may think of our proposals with regard to the House of Lords which will be laid before it directly after Easter—whatever it may think about those, it must have its opportunity of pronouncing whether or not the taxes in our last Budget are to be imposed. (Cheers.) And within two months of the opening of the present Parliament the Government will have brought to a test in the House of Commons its immediate proposals not only with regard to the House of Lords, but also the fate of the taxes included in the Budget. (Cheers.) That is little enough time to have had to prepare the present House of Commons. (Hear, hear.) Within two months of its meeting—meeting close upon an election—we shall have put it in a position to pronounce definitely and decidedly upon these two great questions. (Hear, hear.) We shall no more shirk one than the other, and we realize that with the great question of the Second Chamber is bound up now, until we have settled it, the future of the Liberal

Party, and with the Liberal Party is greatly bound up the safety of Free Trade. (Cheers.) We carry a great trust for the country, and I can assure you the Government is not wanting in a full sense of responsibility and also of the difficulties which are before it. And I believe that even although an election may not be long deferred we shall, however soon it comes, have placed our views on these questions before the country with a clearness and an emphasis which will convince the country not only of their importance, but I believe also of the rightness of our views. (Cheers.)

THE LABOUR POLICY.

The annual Conference of the Independent Labour Party was opened on Monday, 28th March. The subjects down for discussion were "Right to Work," "The Poor Law," "The House of Lords," and "Electoral Reform."

The question of the attitude of the Labour Party on the House of Lords is raised by an amendment to a resolution affirming confidence in the work of the party and congratulating them on their work. The amendment, which is moved by the Bredbury Branch, "endorses the Labour alliance, but regrets that the Labour party placed the House of Lords question in the forefront of its election manifesto, and is of opinion that had they accepted Mr. Balfour's election cry of Tariff Reform or Socialism, with the House of Lords as a minor question, the difference between Labour and Liberal candidates would have been clearly defined, and to the great advantage of the Labour Party candidates."

A further amendment proposed by the Rastrick Branch "condemns the action of the Labour Party in Parliament during the last 12 months by giving its support to a Liberal Budget while neglecting the claims of the unemployed. Also condemns their apathy in the House in regard to Ferrer's assassination. Further, it condemns the action of the Labour members of Parliament to Comrade Victor Grayson inside and outside that House." The same branch also proposes that the Conference "decides to separate from the Labour Party and to call a conference of all Socialistic bodies in the country with a view to forming one united body out for Socialism."

MR. LLOYD GEORGE ON LANDLORDISM.

Speaking in Queen's Hall, London, on March 23rd, Mr. Lloyd George said:—

You have in this country 2,500 landlords owning two-thirds of the soil. I do not know how many people are here, but there are fewer landlords than there are people in this hall owning two-thirds of the soil. But still worse. By virtue of their ownership they possess and exercise a special sway, control and power over the livelihood of millions of men, women, and children in the land. That is a very serious fact. (A Voice: Tax them out of existence.) Well, I have made a start. (Loud cheers.)

What is the first thing to do?

There ought to be absolute security of tenure in this country. There ought to be a full guarantee that every man will reap to the utmost the harvest which he himself has sown. If you do that you would have better farming; you would have men spending more capital, and more thought on farming. They would know perfectly well, even if they themselves did not reap the harvest, that their children would. That in itself would increase the labour in the country; it would increase the quantity and quality of labour; it would double the resources of the soil; it would augment the national wealth, and it would secure in a great measure the independence of the people who live on the soil.

I hope that Liberalism will see its way to go even further than ensuring security of tenure for those who cultivate the soil.

Our chairman has already indicated that in his judgment there ought to be some great measure which will transfer the ownership of the soil from these great landowners to the cultivating peasants. The Tories contemplate some plan of that kind. They—at least at the General Election—had a great scheme for breaking up the big estates. The object is a thoroughly sound one, but as your chairman has already very wisely pointed out it depends entirely on how it is worked. Who is to select the estates? What part of the estates is to be chosen? What is the price that is to be paid for them? Who is to do the valuation? What are the principles upon which that valuation is to be based? Those are matters not merely of detail, but they are essentials to the success of a scheme.

We know something about the Tory principles of valuation when land is purchased from a great landowner for public purposes. I have heard of 80 years' purchase being given before now, and, as my friend reminds me, cases of 700 years' purchase.

And we have seen a great Tory measure for setting up peasant proprietorship working in Ireland. I should like every man and woman here to go closely into the finances of that operation. I can assure you it is fearfully and wonderfully made. (Laughter.) You are to transfer the land of Ireland from the landlords to the tenant farmers.

The first result has been to put up the price of land in Ireland by seven years' purchase. The State loses on every transaction over 20 per cent. If it is a farm of £1,000, the price first of all goes up by seven years' purchase, and the State loses over £200 for every £1,000 in putting the transaction through.

You may be able to do that for Ireland, but if you are to extend those principles to the whole of the United Kingdom you would bankrupt the whole country. The cost would be that of a great war, and that is bad enough.

And what about the tenant? I have seen something of freeholders; I have seen something of peasants who purchased their farms at extravagant prices when the estates were broken up. The poor fellow, in order to secure his property and his home, invariably pays more for it by five or ten years' purchase than it is worth. How does he pay? He has been working hard through all the years of his life; his wife is working hard; generally his children are working hard without any pay; and they have saved just a few hundred pounds. The old home is put up for sale by auction. The auctioneer indicates that someone in the room is bidding against him—"A thousand," "Eleven hundred"—and up it goes, and the poor fellow, in fear and trembling that the old home is to be taken away, gives his last penny—not for value—no, but for excess of value, and finds himself after five minutes in the auction room a bankrupt freeholder. He goes to a man, borrows money on mortgage at a high rate of interest. That man is crippled for life—(hear, hear)—thrifty, industrious, all his labour is of no avail; he is a man without hope, he is broken; he is a beggar even with a year's notice to quit hanging over his head.

That is the Tory notion of land purchase—something that will do what is done in Ireland, what is done now on several estates, something that puts into the pockets of the landowners hundreds and thousands of pounds more than the thing is worth; and the poor tenant and State between them—the State being the taxpayer—have got to divide the loss.

None of that in our ideas of land purchase. (Hear, hear.) That is why when I introduced the Budget—(cheers)—I felt the first step in land reform was valuation—(hear, hear)—a fair valuation, an impartial valuation, not a penny less to the landowner than the place is worth—that would be robbery of the landowner; not a penny more to the landowner than the thing is worth—that would be robbery of the State.

The advantage of all this is not merely economic, it is not merely that you increase the natural resources of the land, and augment its wealth, it is not that you give additional opportunities for productive, remunerative labour—you do more than that by this means, you secure the independence of the worker in the rural districts of the land. And that is an important thing.

Precariousness of work leads to the servitude of the worker. (Cheers.) Certainty of work means freedom. (Cheers.) It is that certainty, that independence that we aim at.

There was a great judge who once said that the moment a man put his foot on British soil he became a free man. We want to translate that great dictum into reality. (Cheers.) Our view, our purpose—the mission of Liberalism is summed up in this—that Labour ought never to be the reward of bondage—(cheers)—that Labour should ever be the road to freedom. (Loud cheers.)

A TARIFF REFORM LEAFLET.

Is it necessary to tax food? **NO!**

It will be better to

Tax Foreign Iron and Steel Manufactures instead of Tea!

Tax Foreign Machinery instead of Tobacco!

Tax Foreign Joinery instead of Raisins!

Tax Foreign Boots and Shoes instead of Cocoa!

Tax Foreign Steam Engines instead of Sugar!

Tax Foreign Motor Cars instead of Food!

Tax Foreign Musical Instruments & Furniture by so doing give work to the unemployed.

MR. REDMOND'S POLICY.

Speaking at Newcastle on March 16th, Mr. John Redmond said:—

In 1893 the Lords rejected Home Rule. Lord Rosebery said that when the General Election took place the country endorsed that rejection. He (Mr. Redmond) said to-day that that was not true. (Hear, hear.) When the Lords rejected that Bill Mr. Gladstone wanted instantly to take up the challenge and go to the country on the question of Home Rule. He failed to carry his Party with him and he resigned. Lord Rosebery came on the scene, and the first thing he did was to abandon Home Rule, the issue on which the Lords had challenged the Commons of England. For two years he dragged out a contemptible existence ploughing sands, and when he went to the country and was defeated that defeat was not the victory of the Lords on Home Rule. It was defeat and condemnation of the pusillanimous and contemptible policy of Lord Rosebery. (Cheers.) Under such circumstances, under such a leader, with such craven counsels, he (Mr. Redmond) said fifteen years ago and repeated to-night, that to attempt to abolish the House of Lords was an absurdity. But the circumstances are different now (he proceeded), and I beg most respectfully to say to the Liberal Party that though the circumstances are different now, they may very easily become the same as the circumstances that wrecked and ruined the Liberal Party under Lord Rosebery. What are the circumstances now? The Lords have themselves started the revolution. The Liberal Party and the democracies of both Ireland and England are at this moment united and enthusiastically waiting to be led on against the House of Lords. The cause of the quarrel now is not the question of Home Rule, great though that question is. The question at issue now is a greater one, because it is the question upon which the whole structure and the liberties of Great Britain depend. The abolition of the power of the House of Lords became impossible because of the vacillating and pusillanimous counsels and policy of fifteen years ago. It is quite possible now, but only if a bold policy be followed.

Having quoted Sir Edward Grey's declaration that the Government were bound to stand or fall by the willingness of the House of Commons to pass the Budget, Mr. Redmond said that that, in other words, meant relieving the Government's opponents of the shame and the odium and the consequences which had necessarily and naturally followed from the unconstitutional action of the House of Lords. It meant the throwing away of the most powerful weapon they possessed, the principles by which in the past British liberties had been secured and won. I say they are bound to stand or fall by no such thing, declared Mr. Redmond amid cheers. I say they are bound to stand or fall by the policy of the Albert Hall, which declared that the Government would not assume office, and would not retain office, unless they had safeguards which would enable them to pass into law a measure limiting the Veto of the House of Lords. They are bound to stand or fall by the policy of the Chancellor of the Exchequer when he declared that he would not retain office for one hour after failure to get the necessary powers to limit the Lords' Veto.

If one were to take the Government's policy from an ordinary man's interpretation of Sir Edward Grey's speech it would be this, that they were quite willing to loosen their grip on the Veto in the House of Commons before they knew what the House of Lords were going to do about the Veto, and before they knew whether they could get guarantees that that Veto would be carried into law. Now is it conceivable that such a policy can commend itself to the intelligence of the Democratic Party in this country? (Cries of "No.") Speaking for the party I represent, I say what I have said before, that the policy of leaving go our grip on the Budget before we know what is going to happen about the Veto is a false and a rotten policy, and is a policy that we from Ireland cannot uphold. (Cheers.) Some people seem to imagine that our attitude on this matter is governed by certain taxes in the Budget. The Irish, they say, do not like the whiskey taxes. Well, we do not—(laughter)—and there are other taxes we do not like. But I vehemently deny that our attitude on the Budget is governed by those considerations. On behalf of the Irish Party I offered in the House of Commons to accept the Budget in one hour—to-morrow, any day it is brought forward, without the change of one comma, so long as we have the assurance that the Government would be able effectively to deal with the Veto of the House of Lords, and we believe that if they cannot deal effectively

with the Veto of the House of Lords in this Session, or in this Parliament, it would be madness to mitigate in any one way the acuteness of the crisis which has been caused by the unconstitutional action of the House of Lords last year. (Cheers.)

SERMON BY CANON H. S. HOLLAND.

At Christ Church, Newgate Street, on March 9th, Canon H. S. Holland preached one of a series of Lenten sermons arranged by the Christian Social Union.

Addressing a large congregation, and dealing with the text "Blessed are the poor," he contended that the phrase meant not that poverty was blessed, but that the poor were blessed in spite of their poverty. Christ did not propose to continue the state of poverty, but to abolish it. The hungry were blessed not because they were to be left hungry, but because their hunger was to be taken away. The preacher proceeded to contrast the condition of the manly, independent peasant classes of the East, as they presented themselves when the words of the text were spoken, with that of the condition of the lower strata of the population in the modern city. Modern civilization was responsible for a new and terrible creation—human beings unfit and unequipped for the life that was made theirs. A vast harrying, blind, overwhelming civilization was swinging over them. Roaring over their heads, it snatched them up and flung them down with relentless demand, merciless pressure, and awful speed. These people were bloodless, powerless, never reaching the full stature, without choice of their lives, always playing a lost game, always overweighted, without a chance, without a future, without a home, no recognition in the world, a beaten horde from first to last. Such was modern poverty, and there was no blessing on it, but rather a curse and a blight. Instead of evoking manhood, it broke it down and cast it on the scrap-heap. It was a poverty which they hated and desired to exterminate.

HOUSE OF LORDS REFORM.

On March 14th, Lord Rosebery moved in the House of Lords:—

That the House do resolve itself into a Committee to consider the best means of reforming its existing organization so as to constitute a strong and efficient Second Chamber.

If this motion is agreed to, Lord Rosebery will then move the following resolutions:—

1. That a strong and efficient Second Chamber is not merely an integral part of the British Constitution, but is necessary for the well-being of the State, and the balance of Parliament.
2. That such a Chamber can best be obtained by the reform and reconstitution of the House of Lords.
3. That a necessary preliminary of such reform and reconstitution is the acceptance of the principle that the possession of a Peerage should no longer in itself give the right to sit and vote in the House of Lords.

An empty and fruitless debate followed.

PRIVILEGE AT WORK.

TAXING HOMES.

The GLASGOW HERALD of March 14th, reported the following legal case:

Judgment was given in the Appeal in which David Scott Cowans, of West Mains of Auchterhouse, appealed against the rent entered in the valuation roll by the assessor for the County of Forfar and sustained by the County Valuation Committee of £47 on a house at Newington Terrace, Broughty Ferry, of which the appellant was the owner. There was no dispute that the house was bona fide let for £47, but the appellant contended that 5 per cent., or in this case £2 7s., should be deducted in respect of grates, gas fittings, chandeliers, curtain poles, and picture rods, which were let along with the house and which were not fixtures.

The Court held that the determination of the Committee was right.

Lord Low said all the articles specified required to be suitable for the particular house. Accordingly if the proprietor of the house fixed up such necessary conveniences they became part of the house. He was of opinion that the determination of the Committee was right.

Their Lordships concurred.

The case was a test one, and affects 214 houses belonging to the appellant.

A member of the Scottish League approached a house factor the other day to take a house, but objected as there were no grates and gasaliers. Our friend offered to pay the factor an increased rent to cover interest on these fittings if the factor would put them in. The factor however drew our friend's attention to the above quoted case and flatly refused as the additional improvement involved increased assessments. Our friend, who is fresh from the Lord Advocate's constituency, tried to show the factor the importance of taxing and rating on the value of land apart from improvements. To his delight and surprise, however, he discovered the factor knew where the shoe pinched, and pointed to an adjacent field where a man was ploughing, and said:—"The man who owns that field gets 30s. an acre from the farmer, and has to pay rates on that amount, but charges £30 per acre when houses are built and pays no rates."

SMALL HOLDINGS BARRED.

A field of 13½ acres, part of a farm let at £1 6s. an acre, was applied for by the Bridlington District Small Holdings Association. The County valuer put its value at £2 10s. an acre, but the County Council offered £3 an acre rent. This was refused and an alternative offer was made by the landlord of £3 10s. an acre, which was refused, and an official valuer was appointed. Under his valuation the field was valued at £58 per annum and the compensation to the tenant at £16 2s. To this price the County Council added 5 per cent. for management and offered the field to the applicants at £60 18s. per annum. The offer was refused.

NEWS OF THE MOVEMENT.

LAND VALUES GROUP IN PARLIAMENT.

The following circular has been sent to all the Liberal and Labour members of Parliament intimating the formation of a Land Values Group and inviting each to join. Ninety-eight members have agreed to add their names, which are given below.

House of Commons,
12th March, 1910.

DEAR SIR,—As you will probably know the members of last Parliament specially concerned with the promotion of the Taxation of Land Values were formed into a Parliamentary Land Values Group.

At a small Committee Meeting held last week it was agreed that we should endeavour to prepare a list of Liberal and Labour members in the present Parliament who are determined to promote this question.

We shall be greatly obliged if you will kindly let us know on the enclosed card whether we may include your name among the number as anxious to join the Group.

Yours faithfully,

E. G. HEMMERDE,

C. E. PRICE,

ALBERT SPICER,

JOSIAH C. WEDGWOOD.

Land Values Group.

C. Addison.

Percy Alden.

A. Anderson.

J. Allen Baker.

G. N. Barnes.

A. W. Barton.

G. J. Bentham.

C. W. Bowerman.

W. Brace.

C. R. Buxton.

William Pollard Byles.

Robert Cameron.

H. G. Chancellor.

J. W. Cleland.

G. P. Collins.

S. Collins.

Sir W. J. Collins.

Sir Henry J. Dalziel.

W. H. Dickinson.

J. Hastings Duncan.

H. Elverston.

G. B. Esslemont.

Charles Fenwick.

Sir James P. Gibson.

H. J. Glanville.

Thomas Glover.

G. C. Greenwood.

J. G. Hancock.

J. Keir Hardie.

A. G. C. Harvey.

W. E. Harvey.

George Harwood.

J. Haslam.

E. G. Hemmerde.

J. S. Higham.
 F. G. Hindle.
 J. Hodge.
 John D. Hope.
 Sir J. Jardine.
 W. Johnson.
 E. Jones.
 H. Haydn Jones.
 J. King.
 C. Leach.
 R. C. Lehmann.
 Sir Maurice Levy.
 Rt. Hon. Thos. Lough.
 Sir F. Low, K.C.
 J. McCallum.
 J. A. M. Macdonald.
 F. McLaren.
 Hon. J. Martin.
 W. Middlebrook.
 J. D. Millar.
 A. Mond.
 G. Hay Morgan.
 R. Munro.
 Max Muspratt.
 F. Neilson.
 Harry Nuttall.
 F. Ogden.
 J. O'Grady.
 J. Parker.
 Sir George H. Pollard.
 C. E. Price.
 Sir W. E. B. Priestley.

Twenty members replied stating they were unable, for varying reasons, to join the Group, but they were all with two exceptions in favour of the Taxation of Land Values.

The following notice signed by Sir Albert Spicer, and Messrs. C. E. Price, E. G. Hemmerde and Josiah C. Wedgwood was issued to the Group on 19th March.

It is suggested that you should ballot on Wednesday, 30th, between 2.45 and 3.15 o'clock, in the "No" Lobby, in order to secure an opportunity to raise the question of the relation between unemployment and idle land. You should be present at the close of question (which will be soon after 3.15 o'clock) in order to see if you are successful in the ballot, in which case you will move: "I wish to call attention on this day fortnight to the relation between the artificial restrictions in the use of land and unemployment, and to move a resolution."

ALBERT SPICER,
 C. E. PRICE,
 E. G. HEMMERDE,
 JOSIAH C. WEDGWOOD.

HUDDERSFIELD.

The Huddersfield Junior Liberal Association entertained their energetic secretary, Mr. John Archer, to a complimentary dinner on the 25th February, in recognition of the services he rendered to the cause of Liberalism in Huddersfield and other constituencies in the recent General Election.

The Huddersfield Junior Liberals owe much to Mr. Archer for his indefatigable zeal in carrying out the educational work in the town and district. We are glad to see that his colleagues recognise his work and that they do everything to encourage him in his keen desire to convey to the people the true Liberal message of justice and freedom. In proposing the toast "Our Cause," Councillor C. H. Smithson, Halifax, sounded a note in favour of true Free Trade as an alternative to Tariff Reform. Liberals, he said, widened the idea of liberty from the political to the economic area, and were determined to lead up to justice along the lines laid down by Henry George by making more equal opportunities than now existed for access to the natural resources of the land. When that had been done, and he knew the object was dear to John Archer's heart, there would be a possibility of building up a happy state, where men would have leisure to live. Other speakers followed, and all present felt that they had experienced the most enjoyable and memorable evening in the history of local Liberalism.

MANCHESTER.

The Secretary of the Manchester League for the Taxation of Land Values, Mr. A. H. Weller, 134, Deansgate, Manchester, sends us the following account of meetings held and arranged.

March 10.—S. and J. Watt's Shirt Factory, Ardwick, Dinner-hour Meeting, 1.30 p.m. John Bagot and A. H. Weller.

—Economic Class Meeting at the Manchester Office.

17.—Muir and Co.'s Works, Dinner-hour Meeting, 1.30 p.m., John Bagot and A. H. Weller.

—Economic Class Meeting at the Office at 8 p.m.

23.—Romiley League of Young Liberals, John Bagot. "Ideals for Young Liberals."

24.—Crossley's Works, Dinner-hour Meeting, 1.30 p.m., John Bagot and A. H. Weller.

—Economic Class Meeting at the Office at 8 p.m.

30.—Droylesden League of Young Liberals, Dr. P. McDougall (for '95 Club). "Taxation of Land Values."

31.—Economic Class Meeting at the Office at 8 p.m.

April 4.—West Salford League of Young Liberals, Co-operative Hall, Pendleton, D. Catterall. "The Alternative to Socialism," 8 p.m.

21.—Hyde League of Young Liberals, Dr. P. McDougall.

At the suggestion of Dr. P. McDougall, it was recently decided to distribute Leaflet No. 17, "The Shopkeeper's Budget," to all the shops in Manchester and Salford, and this good work is now being carried out by the Secretary and several members of the Economic Class.

Visitors to the Building Trades Exhibition now being held in Manchester are having their attention drawn to the need for rating reform by Leaflet No. 23, "Why do we tax houses?" which is being distributed nightly at the entrance.

Our Economic Class meetings continue to be well attended, and as there are Liberals, Socialists and Independents amongst the members, the discussions that take place on interest and other questions are sometimes exciting as well as illuminating. "Progress and Poverty" is being studied chapter by chapter, and though we may not all see eye to eye there can be no doubt we are increasing in knowledge and shall be able to give good reasons for the faith that is in us, in the Park, in the Market Place and in the Workshop.

A long discussion on "The Land Question" is running in the pages of the Co-OPERATIVE NEWS to which Mr. John Bagot, Mr. D. Catterall and the Secretary have contributed. In the MANCHESTER GUARDIAN of March 7th, a letter appeared from our friend, A. G. Huie, of Sydney, and was promptly followed by letters from Dr. P. McDougall and the Secretary.

MIDLAND LAND VALUES LEAGUE.

The first annual meeting was held on Wednesday, March 16th, at the League Office, when the Chair was taken by the President, Mr. Joseph Dawson.

Apologies were received from Messrs. Francis Neilson, M.P., Geo. R. Thorne, M.P., Clr. Harrison Barrow, J.P., Clr. Geo. Jackson, J.P., the Rev. E. F. M. MacCarthy, M.A., Ed. Smith, J.P., and others. Mr. George Cadbury wrote: "I am intensely interested in the cause you represent, believing it is at the root of the terrible sufferings of multitudes in our land."

The report of the Hon. Treasurer and that of the Secretary were duly considered and adopted.

The Chairman said that in his recent contests he had advocated the Taxation of Land Values, and the idea had been put before a large number of people for their consideration. He was satisfied that the League was sowing seed which would bear fruit in the near future. The fidelity of the Government to a just system of taxation had raised bitter opposition, but this was only to be expected from the privileged and monopolistic classes.

The Right Hon. Earl Beauchamp, K.C.M.G., was elected President, with the following Vice-Presidents: Messrs. Joseph Dawson, J.P., Clr. Harrison Barrow, J.P., J. Douglas Graham, Clr. Geo. Jackson, J.P., Geo. E. Lowe, J.P., Francis Neilson, M.P., Edward Smith, J.P., Geo. R. Thorne, M.P., and T. F. Walker, J.P.; Hon. Treasurer, Edwin Price, B.A.; Hon. Secretary, Herbert New; Hon. Auditor, H. H. Hollins, and Secretary, Chapman Wright.

The formation of the Midland Land Values League was in a great measure due to the past efforts of Mr. W. Chapman Wright, who had been sowing the seed for years in Birmingham and district as agent for the Financial Reform Association.

Early in 1909 the United Committee for the Taxation of Land Values made an arrangement with the local people, assuring them of substantial financial support for one year, provided an equal sum could be raised in the Midlands, to maintain an efficient organisation.

On February 17th, 1909, a meeting was held in the Temperance Hall Annexe, when the League was formally inaugurated and officers elected, Mr. Chapman Wright being appointed Secretary, with Mr. Joseph Dawson as President. An office was opened at 20, Cannon Street, Birmingham.

On April 6th a Conference was held at the Midlands Institute, when Mr. Josiah C. Wedgwood, M.P., addressed a large gathering of delegates from rating and other authorities who were in favour of including Land Values Taxation in the Budget. In the evening a demonstration was held in the Town Hall, under the auspices of the United Committee, the Birmingham Liberal Association, and the Midlands League. Sir Thomas Barclay presided, and addresses were given by the Lord Advocate and Mr. E. G. Hemmerde, K.C., M.P. A resolution was unanimously carried, urging a substantial tax on Land Values.

During the year the Committee of the League have been engaged in an active propaganda, including lectures, Press correspondence, distribution of literature, public speaking, and debates at various political and non-political societies.

During the twelve months just ended, about one hundred thousand different leaflets, pamphlets, and copies of "Land Values" have been distributed.

At the General Election a special leaflet provided by the United Committee—"The Landlord's Law in Birmingham"—received a very special distribution, to the extent of 135,000 copies.

Open-air meetings have been a special feature. These were arranged over some months for three nights a week, and in spite of inclement weather, upwards of forty have been held; while at least an equal number under the auspices of other bodies have been addressed by the League speakers.

During the year the Secretary has been in close touch with the United Committee, and he now represents the League at the Committee's meetings in London.

The present membership of the League numbers 130. The Treasurer submitted a statement, showing an income of £113 4s., which, with the expenditure, left a balance in hand of £11 4s. 9d. This income was independent of the special financial support (£120) given to the League by the United Committee.

Good reports of the proceedings at the first annual meeting appeared in the DAILY NEWS of March 16th and 17th.

BUCKS: WENDOVER.

There was a fairly good attendance of members of the Wendover Debating Society and others at the Parish Hall on March 2nd, when the subject of the Taxation of Land Values was discussed, Dr. L. H. West presided.

Mr. Rupert East, of Aylesbury, moved—

"That in the opinion of this Meeting it is desirable in the best interest of the community, to remove all rates and taxes upon improvements, and to substitute a tax on Land Values."

After a good debate, in which several members took part, both for and against the resolution and during which Mr. East gave a clear and convincing address, the resolution was carried by 13 votes to 10.

PORTSMOUTH.

Under the auspices of the Portsmouth League for the Taxation of Land Values a successful meeting was held in the Congregational Hall, Queen's Road, Buckland, on March 3rd. Councillor C. H. Smithson of Halifax spoke on Land Values as the cure for unemployment. He showed how the Budget brought the Taxation of Land Values into the range of practical politics by providing for a valuation of all land. Mr. Smithson wound up by showing that Tariff Reform offered no satisfactory solution to the unemployment problem. Mr. T. H. F. Laphorn, J.P., was in the chair.

The Secretary writes that the following meetings have been held.

- March 2.—Chichester: Young Liberals: "Tariff Reform or Taxation of Land Values." J. H. M'Guigan.
 ,, 16.—Bognor: Young Liberals: "Taxation of Land Values." J. H. M'Guigan.
 ,, 22.—Portsmouth Amalgamated Society of Carpenters and Joiners. J. H. M'Guigan.
 ,, 29.—Buckland Congregational Literary Society, Queen's Road. J. H. M'Guigan.

At a meeting of the League on March 17th it was decided to contest the Buckland Ward at the forthcoming municipal election in November; Mr. W. King being selected as candidate.

SCOTTISH NOTES AND NEWS.

The Executive of the League have decided to leave the premises at 13, Dundas Street, so long associated with the movement in Scotland, and where some of the most enduring work of the League was planned and carried out. A suite of rooms has been taken at 67, West Nile Street, Glasgow, which the League will occupy from May 28th.

As already pointed out last month, the General Election was one of great importance in Scotland, as the people fought for land reform and the subordination of the Lord's Veto. The Prime Minister's firm adherence to the Budget, as well as to the Veto, gives much satisfaction in Liberal circles in Scotland.

The visit of Louis F. Post and Henry George, Junr., has been fruitful in Clydebank, and there have been demands for the League's speakers. Mr. Mackendrick, Mr. George Connell, and Mr. William Cassels have addressed meetings of the Baptist Union there, and other meetings are being arranged.

The monthly meetings of the League, held on March 4th, aroused much interest. The speaker was Mr. David McLardy, and his subject "The Income Tax and its Incidence." Mr. McLardy held the view that the income tax, like taxes on production, was shiftable. There was considerable difference of opinion, and an interesting debate followed. Speakers: Wm. Cassels, James Stewart, David Cassels, George Connell, and others.

The following resolution was unanimously passed, and sent to the Prime Minister and the Press: "This meeting thanks the Prime Minister and colleagues for their firm attitude in dealing with the House of Lords, and assures them of the united and strenuous support of the League in all the stages necessary to secure the final removal of the barriers which stand in the way of effective land reform, and which obstruct the free exercise of representative Government." The Prime Minister's Secretary acknowledged receipt of the resolution.

Mr. Thomas Brotherston of Anniesland has been doing good work in circulating the literature of the movement, and in sending a subscription subscribed by a few friends who appreciate the literature, says: "both Mr. R. Balfour and Dr. Dundas White's returns were very materially assisted by that same literature. It was very instructive, and many were enlightened as to what Land Values really were." This is fresh evidence, and every day shows that the evidence is increasing; from Labour, Liberal, and even Unionist centres comes the demand that our legislators should address themselves to the task of taxing and rating Land Values. We are grateful to Mr. Brotherston and his friends, and hope they will continue the good work.

In view of the removal of the League's offices to 67, West Nile Street, the Executive have arranged to distribute a considerable quantity of literature, and will be glad to send quantities to kindred associations who can make good use of it. There has been a large distribution of literature during the month.

It is to be noted, with regret, that there is a tendency on the part of the Glasgow Town Council to go back upon the sound logical policy established some years ago by ex-Bailie Burt, namely, that Corporation Works' surpluses should not be used to reduce the rates. Advocates of this pernicious and reactionary principle are found in unexpected quarters, and the League will take prompt action in the matter. When will our Radical and Socialist Councillors learn that rates, under the present economic arrangements, are simply a deduction from rent, and that any reduction of rates made through the common good,

or from the tramway surplus, is simply a gift to land monopoly? As Lord Provost Chisholm said years ago, such a practice is but a gift to the Glasgow landlords.

Considering the lull in political activity, the League's speakers have been fairly active. Mr. W. K. Brymer has spoken at some ten meetings, Ardrossan, Kilmarnock, Troon, &c., while Mr. Mackendrick, Mr. Gordon, Mr. Wm. Cassels, and others have been speaking in several places.

There is much gratification at the splendid work done by the United Committee during the London County Council Election, and especially the splendid examples of rating inequalities they were able to place before the London electors. The League will follow this lead on similar lines for Glasgow and neighbouring district.

The annual meeting of the League will be held on Wednesday, April 20th. A good attendance of members is earnestly requested. Mr. Paul will be present. He should have an interesting story to relate of the work of the United Committee at Westminster and throughout the country.

DUMFRIESSHIRE.

At Gretna the League of Young Liberals entertained themselves and friends to a political meeting, a concert and dance on March 10th. Mr. H. L. Davies of Newbie gave an address on the lessons of the election for land reformers and tariff reformers. "The Land Song" and some half dozen other songs were sung, and a dance was held far into the morning.

EDINBURGH.

The Edinburgh League has just completed the series of meetings arranged for the Winter Session. Apart from the General Election work, these meetings included, among others, the Independent Labour Party (four branches), at one of which a public debate was held—the Y.M.C.A. Shopkeepers' Assistants' Societies (two branches) and others—at all of which the subject of the Taxation of Land Values was fully expounded, and in every case the lectures were appreciated and their educational value acknowledged. A series of monthly meetings have also been held, and the President, Mr. F. A. Umpherston, Advocate, is to preside at the concluding meeting in March, and give an address on some special points in the Land Question.

Mr. Alex. Taylor, Advocate, gave an excellent paper at a meeting of the I.L.P. in Stockbridge, fully dealing with the principles of Land Values Taxation, pointing out that the land monopolists with their exorbitant prices were an encumbrance to industry, and also showed how the labour question was thereby affected. A discussion followed and questions asked. Nationalisation of land and railways was advocated. Mr. P. Maxton Cunningham and Mr. Geo. Arnott Eadie, the Secretary, were also present and took part.

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings have been addressed during March
March 2.—Colne Valley League of Young Liberals. W. Thomson.

4.—Cocoa Inn, Pinner. F. Herbert Batty.
" Progressive League, West London Branch. Dr. C. A. Parker.

4.—Herne Bay, Primrose League Debating Society, A. Wilme Collier.

7.—Wakefield, League of Young Liberals (Central Liberal Club). F. Skirrow.

8.—Wakefield, League of Young Liberals (Central Liberal Club). F. Skirrow.

9.—Wakefield, League of Young Liberals (Belle Vue). F. Skirrow.

10.—Wakefield League of Young Liberals (Belle Vue). F. Skirrow.

11.—Herne Bay, Primrose League Debating Society. A. Wilme Collier.

11.—Biggleswade Liberal Club. W. R. Lester, M.A.

13.—Lewisham Liberal Club. F. Verinder.

16.—Brierfield Liberal Club. F. Skirrow.

17.—Willesden League of Young Liberals. A. W. Madsen.

18.—Cob Wall Liberal Club, Blackburn. F. Skirrow.

20.—Kingsland Congregational P.S.A. J. W. Graham Peace.

March 20.—Primitive Methodist P.S.A., Hitchin. W. R. Lester, M.A.
" 23.—Wymondham, Norfolk. F. Skirrow.

Mr. Skirrow addressed a large number of meetings in the Kennington Division (Feb. 24th to March 4th), under the auspices of the "United Committee," in support of the candidature of Baron De Forest, who was standing for the London County Council on a Rating of Land Values Programme.

A lady member of the League writes from Sutherlandshire: "The Land Question is a very sore one in this part. So much land is given up to sport, the people are compelled to go away. I have known several families forced to emigrate, who are doing splendidly in Canada. These are the fine people we ought to keep at home, if only the conditions of life were made possible for them. This is only a small corner of the Isles. In other places we hear from time to time of wholesale exodus."

The General Secretary desires to enlist the help of members with a view to the extension of the lecturing work of the League during next season. Every year circulars offering the services of speakers on the Land Question, are sent to a large number of societies,—Liberal Associations in counties and boroughs, Women's Liberal Associations, I.L.P. Branches, Political and Working Men's Clubs, Leagues of Young Liberals, and so on. In these cases, complete lists of the societies can usually be obtained from their national headquarters. The difficulty lies with the very numerous societies which have no central organisation. Many of these societies would, no doubt, be glad to arrange for a lecture or discussion on the Land Question, if the office could be brought into touch with them, but no list of such societies is available for the purpose of circularising. Will members kindly send particulars (to Mr. Verinder, 376, Strand, London, W.C.) of any societies they know of in their own neighbourhood?

There are, for instance, many *local Liberal Associations* in the larger constituencies, and these sometimes hold a larger number of educational meetings than the Central Liberal organisations. There is in almost every district at least one *Literary or Debating Society*, often in connection with a Church or Chapel, but sometimes independent. *Guilds* in connection with Churches and Chapels, branches of the Church of England Men's Society, and the like, sometimes hold discussions on Social Subjects. The numerous *Ratepayers' Associations*—an almost unworked field—ought to be interested in the Rating of Land Values. Opportunities of addressing the meetings of *Trade Union Branches* have not hitherto been so frequent as could be desired. Particulars of any such organisations as the above-mentioned would be gratefully received.

Mr. A. Wilme Collier, a member of the Executive of the League, has had the pleasure, very rarely enjoyed by many of our lecturers, of addressing a Conservative organisation. The discussion proved so interesting that it was adjourned for a week. The Secretary will be glad to hear of any other Conservative organisation willing to give an evening to the discussion of the Land Question.

Weekly discussions are being held at the Yorkshire Office of the League (71, North Street, Keighley), with an average attendance of about thirty.

Up to the time of going to press the following meetings have been arranged.

Tu. 5.—Uxbridge Liberal Association. F. Verinder, "Land Values in Picture and Story." (Lantern Lecture.)

.. 12.—Tunbridge Wells League of Young Liberals. F. Verinder. "The Land Question and Unemployment."

Mon. 25.—Central Council, E.L.T.L.V.

Tu. 26.—Loughton, Lopping Hall (Women's and Men's Liberal Associations). F. Verinder. "The Land Question and the Unemployed." 8 p.m.

LONDON COUNTY COUNCIL.

In correspondence with Lord Midleton, the Moderate Whip, reported in the papers on March 12th, Sir John Benn wrote:—

"The Progressives are not less desirous than you to relieve the burdens of the ratepayer. They think they know a more excellent way in the taxation of the ground values and the wise development of municipal services. Experience teaches us that you have no sympathy with these methods."

THE LAND SONGS.

By arrangement with the English League, the Edison Works have produced discaphone records of the two "Land Songs for the People," issued by the Land Values Publication Department, and sung all over the country at political meetings during and since the General Election. The rendering of the songs by Mr. George Hardy gives an exceptionally good record, and fully justifies the Edison-Bell trade motto—"Ring out loud and true." The two songs may be had on one disc (price 2s. 6d.), suitable for use on the Edison-Bell discaphone, or on any standard disc machine. Orders for discaphones (£3 3s. each), or for the "Land Songs" record, may be sent to the English League for the Taxation of Land Values, 376, Strand, London, W.C.

THE TWO WAYS.

Tax the houses—tax the shops,
Tax the farmstead—tax the crops.
Rate and tax from morn till night
Everything an inch in height.
Tax the produce, *that's* the way,
Make the man who's working pay.

Stay a moment—why should we
Fine a man for industry?
Why put taxes on his head
Every time he earns his bread?
Why is labour forced to pay?
Isn't there some other way?

Yes, our needs can be supplied
From a source too long denied.
Look around—on every hand
See the value of the land;
That which all our toil has made
To a favoured few is paid.

How can trade be truly free
Till we use this simple key?
Tax Land Values—free the source
Of human wealth and thereby force
Wasting, unproductive lands
Into labour's willing hands.

—A. L.

COLONIAL AND FOREIGN.

WESTERN AUSTRALIA.

Land in Western Australia is both taxed and rated, but almost everyone recognises the justice and convenience of the system. "I introduced our method of land taxation, and I'm proud of it," said the Hon. N. J. Moore, Premier of the Colony, on his arrival at Charing Cross Station, London, on March 12th. "We grant a big rebate according to the improvements effected, and in that way kill two birds with one stone."

NEW SOUTH WALES.

LOCAL TAXATION OF LAND VALUES.

By A. G. HUIE.

Local taxation upon unimproved values only has come to stay in New South Wales, the premier State of the Australian Commonwealth. It has occurred to me that it may interest your readers to know how the law is administered.

Before March 15 in each year the municipal or Shire Council must publicly notify its proposals for the year in at least one newspaper circulating in the district. First of all, it considers the requirements of the municipality for works and services, and how much revenue it may expect from sources apart from the rates. In that way an estimate is made of the sum which must be provided by the ratepayers, and a rate is proposed to raise it. Perhaps the best way to show what is done would be to quote the full text of the advertisement of one of the councils which appeared in the Sydney DAILY TELEGRAPH of January 18th, 1910. It is as follows:—

MUNICIPALITY OF MOSMAN.

Financial year ending December 31st, 1910.

Estimates under Section 142, Local Government Act, 1906-7-8. The Council of the Municipality of Mosman having approved of the following estimates hereby publicly notify the same, in accordance with the said Act:—

(a) The amount of the proposed expenditure out of the fund to which the proceeds of the rate are to be carried	£15,235 9 2
(b) The amount in hand available for such expenditure	189 4 5
(c) The amount of other revenue likely to be available for such expenditure	2,640 4 10
(d) The amount required to be raised by the rate for such expenditure	12,405 19 11
(e) The total value of the land on which the rate is to be levied, viz., Unimproved capital value	851,790 0 0
(f) The rate proposed to be made and levied under Section 151 (1), viz., A General rate of 3½d. in the £ on the unimproved capital value (£851,790) yielding	12,421 18 9

Town Hall, Mosman. WILLIAM F. BRAY,
Jan. 14, 1910. Town Clerk.

Mosman is a residential Sydney suburb with an area of 2,057 acres, about 3,000 dwellings, and a population of, say, 12,790. The system of rating entirely on unimproved land values has the support of an overwhelming majority of the ratepayers. If one of your readers wanted to build a house, shop, or factory in Mosman, he could spend any sum he liked upon the site chosen, and yet pay no more in rates than if the land were vacant.

This system is fully in operation in the whole of the 134 shires or rural districts, covering an area of 179,130 square miles, which have an assessed unimproved value of £81,526,814. Of 192 city and municipal councils it is fully in operation in about 160 cities and towns. In, say, 31, a proportion of the rates is obtained from the improved capital value—that is, the value of the land and improvements taken together. In most of these cases the proportion of the revenue so obtained is very small. Here is an illustration. The Glebe Council has a rate on land values only to raise £14,290, and special local rate for a part of the area on the improved value to raise £809. The city portion of Sydney has not yet come into line, but is certain to do so in the near future. It is only a question of time, and all improvements will be exempt and land values will be the sole basis of taxation for local revenues in New South Wales.

This communication from Mr. Huie appeared in the MANCHESTER GUARDIAN, WESTMINSTER GAZETTE, and other British journals.

BRITISH COLUMBIA.

By a vote of 7 to 5, the City Council of Vancouver, B.C., on March 2nd, decided to adopt the single tax system, in so far as it applied to the taxing of building improvements on real estate, and for this year, at least, there is to be no tax levied on buildings in the City. The exemption was at one time 50 per cent., and later increased to 75 per cent., but the new Council has decided to go one step farther, and take off the levy altogether.

The Mayor pointed out that at present there was a great deal of difference in the assessment of buildings, on account of the fact that the assessor could never gain an accurate idea of a structure's real value. He thought that an exemption on buildings would have a tendency to attract manufacturers here.

Ald. Macpherson contended that the man who erected buildings and thus sent up the value of vacant property, as well as his own, should not be forced to pay for the good which he had done the community, while the owner of the idle land enjoyed the rise in values with no such expense.

UNITED STATES.

BOSTON.

JOSEPH FELS ON THE BRITISH BUDGET.

The BOSTON GLOBE of February 21st contained the report of a speech delivered by Joseph Fels in the Ford Hall, Boston. The subject was "The English Budget and what it means." The report says that Mr. Fels exhibited one of the telling cartoons—a billboard cartoon—that was used so effectively in the recent

election. It showed a picture of a rather tough-looking English duke with his hands in his trousers' pockets, his jaws clinched, his eyes bulging with indignation and a wobbly ducal crown on his head. Underneath were the words: "What! Tax my land?"

Mr. Fels said: Ten years ago I went to London, and have been mixed up with the land more or less since then. When I went there it was 20 years after another great American had been there. (Laughter). That other man was Henry George. He went through England, Ireland and Scotland like a comet, but he left the dent of his footprints wherever he stepped; and from that day to this England has been thinking about the land and all the special privileges that come from the earth—the railways which mean a land franchise, the telephone which means a franchise, and a great many other special privileges that rest on the land. From the day of Henry George to this day the land question has been agitated in England by a thoughtful body of men. We have seen how the Scotch sent up a land bill calling for the separate taxation of the land. It passed the House of Commons and was defeated in the Lords. Three times they sent the bill up and each time it was killed in the House of Lords. Being naturally a cautious people the Scotch concluded to send no more Land Bills to the House of Lords, but some wise man thought of putting the land tax in the Budget where it would have to pass the House of Lords if it passed the Commons, as it was felt the Lords would not dare to throw out the Budget. It went through the Commons and the Lords had neither the courage to pass it nor to reject it. Being between the devil and the deep sea they thought the easiest way out was to refer it to the people. And if it isn't passed now there will be music in England. I wouldn't dare to say what will happen—but something beginning with an H is liable to happen.

To us, disciples of Henry George, the most important thing in the Budget is the land valuation. When the people learn what the land is worth they will want part of that value, for it is beginning to be known, even here in New England, that value is given to land by the activity of the people who live and work on it. That activity belongs to the common people, and the common people are waking up to the fact of this great heritage. Englishmen will find out how many thousands of acres of land are held up for the pleasure of dukes—called dukes over there. Any man who reaps without sowing is a useless duke. The English budget means the awakening of the English people. It is a purely democratic movement. We have had help in this fight from all the English Colonies and some devoted souls from the United States have gone to England to lend a hand. Great England—little England—will never be the same country again in this or any other generation. The English people will not be satisfied that 12,000 people own two-thirds of the land and that two-thirds of the people can be legally driven into the sea by these 12,000. That is a dangerous condition to allow to exist. A little tax of a halfpenny a pound will have its effect. Even the threat has made some of the Dukes let go and others will follow, and industries will be allowed to flourish, for there will be land to build on. Then wages will go up. When the land is let loose labour will be employed. I don't know of any trades union in the world to bring up wages like the taxing of land values. And we have some first-class examples.

In New Zealand there is a land tax and no poverty and the most prosperous Colony in the world is a German Colony in which the system has been introduced. In some towns in Germany there are no taxes except the tax on land values. The city of Munich owns 12,000 acres of forest land and half the expenses of the Government are paid from this source. Mr. Fels then told just how the land question got into the Budget. First, 241 Liberal Members of the House of Commons were pledged to it, then the 20 Labour Members, all pledged to tax land values a halfpenny on the pound. The rest was easy. One cent on £1 is as good as £1 on one cent, for the lion when he tastes blood wants more and the people of England when they get a halfpenny on the £1 back they will want 20 shillings. I hardly think you here can appreciate how high the working men of England

hold their heads these days. I understand that you people are doing something of the kind here. You have a separate assessment for land and buildings and probably most of you don't know it. But in this country the people are not merely taxed—they are skinned by that beautiful thing you call protection. I call it robbery. It is made beautifully idyllic by the stout gentleman in the White House. It is made necessary by such poor men as Rockefeller and others equally as poor—in all but their profession of religion. We have one man here, Weyhauser, who legally holds 500,000 square miles of forest land. You can do anything you want in this country by law.

What the English budget means is a new beginning of life and living for the common people of England. The land question will be solved by taxing for the people, by the people, the values created by the people.

Speaking at a banquet in Chicago on March 10th, Mr. Joseph Fels, the millionaire soap manufacturer, amid laughter and applause, said:—

"Andrew Carnegie, John D. Rockefeller, and J. P. Morgan and other captains of industry are all robbers, and their millions are illgotten gains. I mean to quiet my conscience by spending most of my fortune in the endeavour to overthrow the system by which I made it.

"We have accumulated our wealth through unjust laws, especially under tariffs and Protection. Tariff is the pauperisation of the toiler for the benefit of the monopolist."

Mr. Fels is already inundated with appeals from fortune hunters.—MORNING LEADER, March 11th.

TAX REFORM IN NEW YORK.

The PUBLIC (Chicago), of February 18th, reports that Mayor Wm. J. Gaynor, of New York, on the 8th, addressed a letter to Lawson Purdy, President of the Board of Taxes and Assessments, asking information in regard to the possibility of abolishing taxation on personal property. The letter ran as follows:—

I am receiving daily complaints of persons whose names are put on the assessment rolls this year for personal taxation although they have no personal property liable to taxation. This great annoyance has been going on for years. Many have been driven to establish their legal residence outside of the city by it, and in that way their votes are lost in our city elections.

I am aware that you have lessened this evil, for we have worked in accord to that end in past years. But it is impossible to do away with it under the present crude and unscientific statute providing for the taxation of personal property in this State, including money in terms, which is a medium for the exchange of property.

The teeth of this statute have been constantly filed down by assessing officials all over the State. No law can be enforced effectually against the will of the community. The assessing of personal property in this city is necessarily a matter of guesswork worked out through the city directory except in the case of estates which fall into the Surrogate's Court by death and are thus fully exposed. These latter are taxed in full, while the personal property of others is not reached or assessed at all, or else in the most unequal manner.

Such injustice calls for correction. It is really grotesque. I have before me notices of personal assessments of \$10,000 and upward against persons who have no property and never had, while others, rich in personal property, are not even listed for personal taxation. I am not stating this in censure. The statute prescribes no test or procedure to enable the assessors to ascertain the amount of personal property owned by individuals. It leaves them to guess at it as best they can.

In addition to general injustice and annoyance and the opportunity for extortion and bribery which it presents, this loose method leads to constant disorder in our finances. Only about 50 per cent. of the taxes thus levied are collected. The result is an ever recurring annual deficit, which has to be funded and added to our permanent debt or else relieved year after year in the annual budgets. There is such a deficit of about \$6,000,000 now in process of being funded.

You are, of course, aware that a growing number of people here, and perhaps the majority, desire to have the personal taxation of individuals done away with in this city. Others have long desired local option in respect of such taxation and petitioned the Legislature to give it.

So as to open up the subject for intelligent public discussion will you be so good as to write to me the following data:

The IDEAL Policy

ISSUED BY
The CITY LIFE ASSURANCE COMPANY, Ltd.
(Formerly the British Home Assurance Corporation, Ltd.),

PROVIDES
LIFE ASSURANCE WITHOUT MEDICAL EXAMINATION
For full particulars of this unique scheme send post-card to

M. GREGORY, Managing Director, 6, Paul St., Finsbury, London, E.C.2.
AGENTS WANTED.—EXCELLENT PROSPECTS.

First, if such personal taxation were done away with altogether, what decimal would thereby be added to our tax rate on real estate? I understand it would be very small.

Second, whether those who pay taxes on real estate do not now pay the substantial part of the personal taxes collected?

If such decimal would be insignificant, and substantially the same persons who pay the personal taxes which are collected would pay it, a case for intelligent consideration would be presented. Many might say that it showed that the trouble, annoyance and opportunity for favouritism and dishonesty if such taxation of personalty should be done away with.

I am not speaking in this letter of the other kinds of taxation of personal property which we have under exact and enforceable Statutes. I do not expect that it will be timely to propose any legislation on the subject this year, but only after a full discussion and consideration of the matter by the community. If public opinion then calls for a change a bill can be drawn to conform thereto.

Mr. Purdy replied as follows two days later:

THE CITY OF NEW YORK, DEPARTMENT OF TAXES AND ASSESSMENTS, HALL OF RECORDS.

February 10, 1910.

Hon. William J. Gaynor, Mayor, City Hall, New York.

SIR,—I have received your letter of the 8th asking two questions.

First: If the general property tax on personal property were done away with altogether what decimal thereby would be added to the tax rate on real estate?

Second: Do those who pay taxes on real estate pay the substantial part of the personal taxes collected?

It is impossible to answer the second question accurately, because real estate assessment-rolls are made up geographically and not alphabetically. I believe that it is probably true, however, that the persons who pay most of the personal taxes also pay taxes on real estate.

To answer your first question most intelligently I have obtained the amount of personal taxes collected for three years. It averages £900,000 a year. To raise this sum by a tax on real estate would increase the tax rate by six or seven halfpennies on each £20 of assessed valuation. In making this estimate I have not taken into account the fact that there would be a considerable saving of expense if the assessment and the collection of taxes upon it were abandoned.

As you have pointed out in your letter, the question presented is not that of the effect of abandoning the taxation of personal property, but only that of abandoning the small relic of personal property tax now left. The tax on banks and trust companies alone exceeds the tax collected from personal property under the personal property tax. The tax on banks and trust companies is enforced with mathematical accuracy. Other classes of personal property have from time to time been withdrawn from the operation of the general property tax, and additional taxes have been imposed upon various classes of personal property, and these taxes yield a much greater amount than the general property tax.

There are very few places in the State of New York where any attempt is made to enforce the law for the taxation of personal property. In many places it is absolutely nullified. The entire assessment of personal property, outside of the City of New York, was only £22,600,000 in 1908. In one city, with a real estate assessment of £5,800,000, the entire assessment of personal property is £35,000. Not a single corporation is assessed. There are a large number of towns where there is no personal property assessment at all. I am informed and believe that there is not a single non-resident person or corporation assessed in the whole State of New York outside of this city.

While the actual collections in this city are trifling the law is a menace to our prosperity. Its enforcement drives from us property and business, the presence of which would enhance the value of real estate by much more than the sum from which personal taxes are collected. The increase in the assessed value of real estate has several times been twice as great in one year as the personal assessments on which taxes have been paid.

Respectfully,

LAWSON PURDY,

President.

* The New York correspondent of the TIMES, writing on February 19th:—

There can be no doubt that the abolition of so inequitable an impost would be a welcome reform. A significant feature of the case is, however, that its abolition would be logically regarded as a long step toward the single-tax scheme of the late Mr. Henry George. Mr. Purdy, the President of the Tax Board, is an avowed single-taxer, and it is suspected that Mr. Gaynor has an inclination in the same direction. Mr. Seth Low, formerly Mayor and also for some years President of Columbia University, in heartily seconding the movement for abolition of the personalty tax, declares in favour of collecting all taxes from the land and from franchises. Mr. Henry Holt, the well-known publisher, who is also conspicuous as a writer on social and municipal affairs, cites the example of England as that of a country which is "coming to the collection of the national revenue from the land"; in which it may be that he overestimates the importance and effect of the pending British Budget, and in which he ignores the income tax and other heavy imposts unconnected with land.

The abolition of the personalty tax would, however, make necessary only a slight increase of the realty tax. Last year the city raised £20,000,000 from realty and only £754,000 from taxes on personalty. The addition of the latter to the former sum would cause a scarcely perceptible increase of the rate. It is possible, also, that an increase of revenue from franchises can be secured which, with the material economies and reductions of expenditures which the new city administration is effecting, may be sufficient to make the Budget balance without the personal tax and without any increase of the realty tax. If Mr. Gaynor and his associates should succeed in such a consummation, their administration would be entitled to a bright place in the annals of this tax-burdened municipality.

DANIEL KIEFER ON CHARITY.

In a recent letter written to Mr. Sidney Pritz, President of the United Jewish Charities, of Cincinnati, Mr. Kiefer says:—

I note that the fact that the past year having been one of 'acute business depression' is given by you as a reason for showing the need of your organisation. Yet this same depression does not seem to have impressed you any more than the period of so-called 'prosperity' with the thought that the cause of business depressions and of poverty should be removed. It is idle for you to say that those are matters which do not concern your organisation or are beyond your control. To the extent that your members fail to give their support to movements whose object is to remove the cause of poverty, they are to that extent responsible for the existence of the distress for the relief of which they take such great credit upon themselves. When they not only fail to give their support, but actually do all they can to oppose such movements, their responsibility and guilt are much greater.

They cannot plead ignorance as a valid excuse. For many years agitators have been showing to all who have minds open enough to consider a reasonable, even though unpopular proposition, that poverty would not exist but for land monopoly, taxation of labour products, private control of franchises and other special privileges. If the members of your and all similar organisations had exercised half the energy during the past few years in trying to remove those evils, that they have put into your work, the prevailing 'acute business depression' and the resulting distress would not be in existence.

I have come to the conclusion that the entire cost of caring for the victims of existing unjust social conditions should be borne entirely by those who uphold these conditions and oppose all attempts to rectify them.

As I have for some years past devoted my efforts to help to the extent of my ability the work being done by the single tax organisations and by the Democratic party under Bryan's leadership, I do not belong to the class referred to. There is no reason why I should be called upon to contribute toward paying for damage I have not helped to cause and which I have unsuccessfully tried to keep others from committing. As you have nevertheless called on me I must decline. Until those who have caused this widespread poverty and distress have contributed every cent they can to relieve it you can save yourselves the trouble of calling on me.

I desire also to discontinue what I have been contributing to your work. Kindly have same properly noted.

DANIEL KIEFER.

GERMANY.

The Berlin correspondent of the *Times* wired on March 4th that the Berlin City Council had passed the increment tax proposal. The tax will come into force immediately, and is estimated to produce £27,500 in the first year of its operation. The almost unanimous adoption of the proposal is due partly to financial requirements, but largely to strategical considerations, it being thought necessary to put Berlin in a position to bargain effectively when, if ever, the imminent Imperial increment tax proposal matures.

The *WESTMINSTER GAZETTE* of March 8th reported that the unearned increment tax would be put into force that week. On the final voting only four councillors opposed the project. The tax is estimated to yield £125,000 a year for the present. The municipality of Rixdorf, a suburb, had also voted that week in favour of an unearned increment tax.

ARGENTINE REPUBLIC.

LA VANGUARDIA, the organ of the Socialist Party in the Argentine Republic, devotes a large part of its issue of February 19th to the agitation which the party was then carrying on with a view to the approaching General Election (March 13th). The first plank in the Electoral Platform of the Party is:—

1. Abolition of the taxes which enhance the price of commodities and the establishment of the direct and progressive tax upon the rent of the land.

Dr. Juan B. Justo, the leader of the Socialists, is a medical man, widely read, holding clear and right economic views, and of high personal character. In his speech on February 18th, he said:—

Instead of the duties on consumption, we desire taxation upon privilege; not so much on capital as on the increasing value of the land. It would not be practical in a country where capital is so much needed to frighten it away with taxes. Let us leave it free in this respect in order to be able to demand, with all the more right, from the capitalists good conditions of labour, of wages and of life for the workers whom they employ.

The land, on the contrary, the rent of which, apart from any useful activity of the proprietors, goes on increasing continuously, is an inexhaustible fund for sustaining and improving the public services. Democracy is, before all, in this country, a struggle against the power of the landlords, whose abundant and increasing riches it is necessary to divert, if only in part, for the good of the people.

Nicolas Repetto (Socialist candidate) spoke in a similar strain at another meeting on the same evening. Antonio de Tomaso, in explaining and defending the Socialist electoral programme, as containing the reforms most urgently necessary for the elevation of the popular classes, said:—

The salient point in it is the alteration of our taxation system. The public charges come out of wages, the perpetual fountain for the finances of Government. The consumption of the people is the contributory material. Why not privilege? Because it doesn't suit the particular interests of the governing class, the proprietary of the soil! Nevertheless, in this country, where the area of land is enormous, and where land monopoly (*el latifundio*), enemy of production and of population, is already a serious problem, land ought to be the principal matter of taxation. That the reform is practicable and highly beneficial is shown by the example of countries, young and of colonial origin, like ours—New Zealand and Australia—where there already exists the tax upon the rent of land. It is shown also by the last English election campaign, whose synthesis might be made with this question: Who ought to pay the increase of \$15,000,000 in the estimates—the people on their commodities, or the landlords on their privilege, whose amount increases without cessation by the simple collective labour of the nation which enhances its value?

We are informed that the official candidate for the National Presidency of the Republic is also committed by his electoral programme to a progressive land tax.

GREECE.

The *Times* of March 10th reported that the Military League had submitted to the Prime Minister nine proposals, which they insisted should be voted before the close of the present session of the Chamber. The fifth proposal was the solution of the agrarian question in Thessaly by the purchase of land-

lords' estates and the distribution of the land to peasant cultivators. "The agrarian question in Thessaly," says the *Times* correspondent, "owing to its complicated character, would alone demand all the time remaining at the disposal of the Chamber, the rights of the Moslem landowners are guaranteed by international treaties, while large sums, which cannot be provided from any quarter at the present time, would be needed for their expropriation."

It is rather strange to have modern Greece making this attempt to free its people from the yoke of landlordism. About 2,500 years ago, Solon carried out a more sweeping policy in cancelling all the mortgages which hampered the small proprietors of Athens or Attica. It is still more strange, however, to have Great Britain applying the same policy in Ireland, and to have one of the leading parties in the State fumbling for its application to Great Britain. In spite of flying machines, motors, electricity, steam, and other marks of progress, our politicians seem to feel no shame in floundering along in mire that is twenty-five centuries old.

The *Times* of March 11th further reports that: "A Bill sanctioning the compulsory expropriation of landlords has already been introduced in the Chamber by a Thessalian Deputy, and during its discussion to-night M. Dragoumis, who on this question is supported by M. Theotokis and M. Rallis, pointed out that the six Great Powers on handing over Thessaly to Greece had protected the landowners of that province by an international instrument against compulsory expropriation."

THE LANDLORDS' LAW IN LONDON.

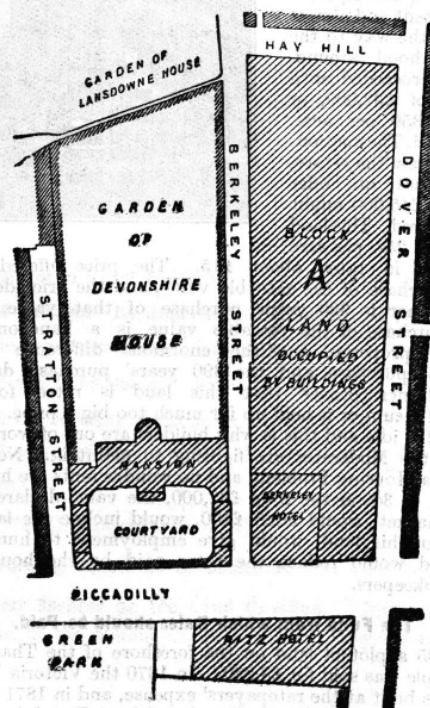
LEAFLET No. 21.

WHAT THE MODERATES ARE FIGHTING FOR.

Why the Rates are High.

Rates are high because owners of valuable land withhold it from use and contribute nothing on its value towards public expenses, and because valuable sites are occupied by buildings that are tumble-down and obsolete, and contribute little.

A West End Illustration.



HOW LANDOWNERS ARE RATED.

Devonshire House and grounds, area about 163,000 square feet. Rateable value: £4,168,

HOW HOUSEOWNERS ARE RATED.

Block A, occupied by Berkeley Hotel and other buildings. Area about 153,000 square feet. Rateable value: £43,570.

Houses are as necessary to life as food. Taxes on food make food dearer. Rates on houses make houses dearer. That is why so many people have to live in poor houses and in over-crowded conditions.

A City Illustration.

The modern block of buildings marked "A," consisting of showrooms and warehouses, forming No. 7, Aldersgate Street, is rated at £2,677 per annum. The vacant site marked "B," forming Nos. 4 and 5, Aldersgate Street, is rated at nothing. Block "A" occupies a site of about 10,000 square feet and pays £870 in rates. The vacant site "B" extends to 12,700 square feet and pays nothing. It has been vacant for several years.

Besides being more extensive the vacant site is more valuable than the occupied site, because it is nearer the busy thoroughfares of Newgate Street and Cheapside; yet the firm which gives employment in erecting the building, which gives employment in carrying on business, is heavily rated, while the owner of the idle land who keeps men out of work escapes.

A Suburban Illustration.

On January 10th, 1910, the Vale Farm Estate between Wembley and Sudbury was put up for sale. The estate which extends to 91½ acres was declared quite ripe for development and almost blocking the way to the neighbourhood around. Bidding proceeded until a price of £32,000, or almost £350 per acre, was offered. The auctioneer withdrew the estate, saying that an offer of about £45,000 might be considered. This land is rated at 25s. per acre and pays in rates about £15. The price offered is 280 years' purchase of the rateable value, and the price demanded by the owner is 390 years' purchase of that value. Thirty years' purchase of the rateable value is a handsome price for any property, and the enormous difference between 30 years' purchase and the 390 years' purchase demanded by the owner proves that this land is rated for much too small a sum or is held up for much too big a price. This is why land is idle and this is why builders are out of work. This is what the Moderates are fighting to maintain. No wonder we have a Housing Problem, and no wonder rents are high.

A rate of 3d. in the £ on £32,000, the value declared in the public market, would fetch £400, would incline the landowner to develop his land, would give employment to hundreds of men, and would reduce the rates paid by the householders and shopkeepers.

The Fund from which Rates should be Paid.

In 1865 a plot of land on the foreshore of the Thames near the Temple was sold for £8,250. In 1870 the Victoria Embankment was built at the ratepayers' expense, and in 1871 the same plot of land was sold to the London School Board for £26,420, an increase of £18,170 in six years.

In 1876 the Metropolitan Board of Works paid £500,000 to the late Duke of Northumberland for Northumberland House and Grounds at Charing Cross. The land was required for the

improvement of Trafalgar Square and for making a through road to the Embankment. The people of London paid a special tax on their coal to make the Embankment, but the Duke was not asked to leave one halfpenny of his half million.

In 1905 the London County Council had to pay £41,000 for 1,210 square feet of land to widen the thoroughfare at the corner of Piccadilly and St. James' Street. This is at the rate of £1,475,980 per acre; but towards the creation of these high values the landlords are not asked to pay anything. This is the Landlords' Law.

The site of 10, Lombard Street, London, was sold at the rate of £1,786,300 per acre on May 27th, 1897.

The site of 37, Cornhill was sold at the rate of £2,363,360 per acre on July 25th, 1901.

The site of 1, Old Broad Street was sold at the rate of £3,059,390 per acre on January 15th, 1903.

Here are the owners of land in the centre of London who receive millions of pounds per acre when they sell their land, and yet out of these millions they do not contribute one halfpenny to the rates. On the other hand there

are hundreds of thousands of working men who receive no income except for their labour, men who are often thrown out of work by the holding up of land, who pay high ground rents and high house rents, and who are in addition obliged to pay rates out of their scanty earnings. This is what the Moderates are fighting to maintain. This is the Landlords' Law.

How this Fund is Created.

All the people of London share in the expense of maintaining and lighting the streets, of improving the water supply and the drainage schemes. They all pay for the upkeep of parks and open spaces, for the fire brigade and for police services. It was, and is with their money and on their security that the splendid tramway system was inaugurated and is maintained. Their

money and credit have been used to carry out Housing Schemes. They pay for the upkeep of workhouses, museums and libraries. Every one of those services sends up the value of the land. According to a very reasonable and safe estimate the annual value of the land within the county of London is £24,000,000. A tax of ten per cent. on this value would yield £2,400,000 every year. This would enable the County Council to reduce the present rates to the extent of 1s. 1d. in the £.

What the People Pay.

Last year the ratepayers of London spent £1,928,000 in the upkeep of streets, £230,000 on parks and open spaces; £402,237 in lighting the streets; in main drainage £245,500; in local drainage £139,240. Altogether, the ratepayers of London have spent £71,681,785 between 1855 and 1908 in public services in creating and maintaining land values for the landowners. This is the Landlords' Law. Let us abolish it.

I wish the farmer joy of his new acquisition to his family. I cannot say that I give him joy of his life as a farmer. 'Tis, as a farmer, paying a dear, *unconscionable* rent, a *curst* life! . . . Devils take the life of reaping the crops that another must eat.—ROBERT BURNS, Dumfries, 24th September, 1792.

