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NOTES OF THE MONTH.

The Changing Attitudes.

ELECTION LITERATURE AND LAND SONGS
SPECIAL SUPPLEMENT WITH LORDS' DEBATE.

For several months, from the time that public opinion began to run strongly in favour of the Budget, the moderate Conservative papers urged the Lords not to violate the Constitution, not to put themselves in the wrong, not to stake their very existence on the chances of a General Election. As soon as the Budget was rejected, before the echoes of their appeals and warnings had died away, these papers reversed their position and urged their readers to support the violators of the Constitution. The same is true of leading politicians among the Lords. Such men as Lord Cromer and Lord St. Aldwyn denounced the rejection of the Budget in the most unqualified manner, but for party reasons they ask the electors to support the men who are responsible for the rejection. This false and hollow support by the leading papers and politicians makes the whole Tory campaign weak and halting. The ablest champions on that side are "playing the game" rather than fighting. Besides, the force of the agitation on the taxation of land values has compelled the Tories to formulate a land policy, but an ineffectual policy the weakness of which Mr. Balfour admits. They see no way through the problem. The only men who do are those who understand and advocate the taxation of land values.

An Omission and a Weakness.

Writing in the TIMES of December 11th, Mr. J. L. Green, Secretary of the Rural Labourers' League, says :- "At a time when the Liberals are claiming that they are justified in the revolution they are proposing in the Taxation of Land Values, may I mention that I have examined the election addresses of the Liberal candidates issued at the General Election of 1906? I find that 379 Liberals were returned, and that of these 235 made no allusion at all to the Taxation of Land Values, whilst of the remainder (that is to say, 144), 16 confined themselves to the taxation of 'ground-rents,' whilst not half-a-dozen alluded to the taxation of agricultural land! The following gentlemen, moreover, made no allusion whatever to the Taxation of Land Values, viz. :- Mr. A. Ure (the Lord Advocate), Mr. Lloyd George, Mr. Asquith, Mr. Morley (now Lord Morley), Mr. Fowler (now Lord Wolverhampton), Mr. H. J. Gladstone, Mr. Haldane, Mr. S. Buxton, Mr. Birrell, and the late Sir Henry Campbell-Bannerman. Of the other members of the Cabinet, Mr. Churchill confined himself to what he termed 'ground values,' Sir E. Grey to 'site values in large towns,' Mr. John Burns to 'ground rents,' Mr. Runciman to 'urban values,' and only one, Mr. Lewis Harcourt, referred to 'ground rents, site values and mining royalties.'"

We hope Liberal Ministers and candidates will see that this charge cannot be made against them after the General Election of this year. If they are sincere in their desire to tax land values, there can be no harm in telling the electors. A declaration of their intention will strengthen

their hands when they come to carry it out.

Land Nationalisation Society and the Importance of Purchase.

The MANCHESTER GUARDIAN, of November 30th, contained a statement by the Secretary of the Land Nationalisation Society, on their programme for the

for the General Election.
"Our principal plank," he said, "will be our objection to the House of Lords, not merely on account of its veto, but because it is, in our opinion, constituted on a wrong basis. Practically one-fifth of the country is possessed by the members of the House of Lords, and that fact naturally gives them a bias on the land question. We consider that the compulsory purchase of land at its rateable value is more important than even land taxes."

It is not the moment for reformers to debate policies, but in recording this statement which puts purchase before taxation of land values, we need hardly say that we absolutely disagree with it. Compulsory State purchase sends up the price of land; taxation of land values reduces it.

We aim at the latter result.

The Jingo Vice.

Mr. Robert Blatchford, author of "Merrie England" and other well-known works on social questions, is making a second strenuous effort in the DAILY MAIL to incite

the British people to a war with Germany.

"At the present moment," he says, "the whole country is in a ferment about the Budget, and the Peers, and

the Election. It seems sheer criminal lunacy to waste time and strength in chasing such political bubbles when the existence of the Empire is threatened by so brave and powerful and indefatigable a nation as Germany."

We never admired Mr. Blatchford's treatment of the social problem. It always left it still more a problem to us. He revealed no guiding principle, no way out. We are not surprised, therefore, that he should now sneer at the practical treatment of this problem as "political bubbles." Calling himself a "Socialist," he seeks to introduce war, the most hostile element to social life, into two societies. There has been an unmistakable attempt in the strongholds of privilege to make a diversion from Mr. Lloyd George's "implacable war against poverty." This is part of it. But the British people are not wholly insane. They gave the jingoes their chance 10 years ago in South Africa. They discovered their real enemy even there in the landlordism which closed the mines against British labour and opened them to imported and poorly paid Chinese.

Marie Corelli's Explanation.

Miss Corelli has made it clear why she is opposed to Woman's Suffrage. She does not wish or need a vote. With her reputation as a romancer she has presumed to issue an "Address to the Voters of the United Kingdom on the subject of the General Election." No doubt Miss Corelli hopes to influence thousands of votes, and so what is one vote to her? The electors are to vote Tory. The question is whether the Empire is to be "hurled down into the devouring waters of Socialism or rescued and led back to the security of home with peace and honour."

We understand Miss Corelli's meaning. We heard her shrieks during the South African War.

Is Justice so obscure?

Over two centuries ago the then Viscount Campden left by will some £200 and a few patches of scrub land "situated in the village of Kensington, a few miles out of London." To-day that bequest brings in an income of over £4,000 a year, but even the most rabid land nationaliser would not quarrel with the action of the trustees, who, out of it, maintain the Campden Technical Institute in Lancaster-Road. North Kensington, an increasing centre of happy usefulness, where the young men and women of that part of the borough are helped to fit themselves for their work in after life.

This passage from the Daily Telegraph of December 18th, is obviously directed at us. We are not rabid land nationalisers, we only propose that this £4,000 should be appropriated for the benefit of the people who produce The barefaced advocacy of robbery by the TELEGRAPH is surely striking enough to make any one appreciate it as robbery and nothing else. This £4,000 is produced by the labour of men and women: it is a part of the land value of Kensington, and the land value of Kensington is produced by the people who pay for its public services. This wealth should be used for the benefit of all the people who have taken part in its production, and not by a few who are able to take advantage of a technical institute. This wealth should be disposed of, not according to the will of a viscount who died over two centuries ago, or even according to the will of a few clergymen and philanthropists, but in accordance with the wishes of all the people who take part in its production. This is broad, square and even justice, and the distinction between it and the narrow and wretched privilege which the TELEGRAPH supports is as clear as the difference between black and white. should some young men and women be helped to fit themselves for their work in after life at the expense of others, when every just and expedient consideration demands that all should be so helped, and when the means of help are so abundant. We ask the TELEGRAPH to contemplate again the meaning of this simple fact which it has chronicled, and we are sure that if it is not hopelessly blinded, it will review and alter its whole policy on this question.

Is there any Distinction?

Speaking in the House of Commons on November 4th, in the debate on the Finance Bill, Lord Robert Cecil said:—

I quite agree that a large number of hon. Gentlemen of Conservative opinions have pledged themselves to the taxation of land values. But what for? As a substitution for our existing system of rating, which is a perfectly easy and rational proposition. You have already the principle that land contributes to the local rates, and the question is whether the rates should be levied upon the improved value or upon the site value. That is a fair subject of discussion, and I do not think anyone would suggest that the alterations from improved value to site value is Socialism or any extravagant or novel proposition. It is quite a different thing when you come to putting on additional burdens with additional provisions.

This admission from Lord Robert is encouraging. Are we to take it that when a tax is levied to provide additional revenue it is different in principle to the same tax levied in substitution of others? If the principle of rating on land values is sound, then the principle of taxing on land values is sound. In any case, when the question of substituting land values for our existing system of local rating comes along for consideration, as it is sure to do when the Local Rating Authorities have the value of the land made out, may we look forward to Lord Robert Cecil's hearty support of the policy? As he says: "It is a fair subject for discussion," and we shall always be pleased to have his assistance in promoting it.

Overcrowding in Glasgow.

At St. Rollox Police Court, Glasgow, on November 12th, several cases of overcrowding were dealt with by Bailie Guest. One was that of a woman who admitted having 15 persons in her two-apartment house, which was ticketed for five persons. The sanitary officers stated that when they visited the house they found it occupied by eight adults and seven children, who were huddled together in beds and on "shake-downs" on the floor. Accused was fined 10s. 6d. or seven days' imprisonment. Commenting on this and other cases, the Magistrate said that the facts revealed were disgraceful, and that it was not surprising there were epidemics in the city. In fact he thought it was remarkable that there were not more epidemics.

On November 19th several cases of overcrowding were tried in the Divisional Court, Glasgow. The worst case was that regarding a two-apartment house in Church Place in which the officers found no less than 11 persons. The occupier of the house, his wife and two children were in the kitchen bed, while on a shakedown on the floor were two men and a woman. In the room were two men and a woman, and in addition another woman who was suffering from consumption. A fine of £1 or 10 days' imprisonment was imposed. In another Church Place house, a single apartment, allowed for three, the officers found the occupier, his wife and three young children in the bed, while in a bed recess, on a shakedown, three women and two men lodgers were found smoking cigarettes. The penalty in this instance was 5s. or three days. A single apartment allowed for $3\frac{1}{2}$ persons was found to contain eight adults and one child. There were no less

than three different families in this house. A fine of 10s, 6d, with the alternative of seven days' imprisonment was imposed,

Glasgow Poorhouses Overflowing.

Owing to the crowded condition of Glasgow Poorhouses, 30 paupers were received by the Dunfermline Combination Poorhouse Committee, on November 20th, for the purpose of boarding during winter. This is the third year in succession that Glasgow has been granted accommodation for paupers in the Dunfermline Combination Poorhouse.

There is something pathetic in these recurring evidences of the abounding poverty which prevails in Glasgow. With its fine record as a city of successful municipal enterprises it is still clear that the conditions in which its people live are unspeakably miserable. We are afraid that this misery is not represented as it ought to be by the Parliamentary representatives. That misery should find some clear and articulate expression. The disgrace of it, the menace, the waste, the sin, all call for the removal of its cause—poverty, landlordism.

Further Copper Developments in Scotland.

The GLASGOW HERALD, of December 2nd, had the following report:—

Some important developments have taken place recently at the properties of the Cally Mines Development Syndicate in Kirkcudbrightshire. A vein of ore has been unexpectedly struck in the Nicholson shaft at a depth of between 50 and 60 feet. There are three portions of solid copper ore in this vein, the width of which from wall to wall is about 4 ft. 6 in., and on analysis the vein has been found to contain between 35 and 40 per cent, of metallic copper. In the 164 ft. level in the Cally or main shaft a strong cross vein has been struck, carrying about 30 per cent. of copper and having a width of almost 3 ft. It is reported that there is considerable value in the gangue from these various veins, and that the gangue can be readily made marketable at a minimum of cost. Another syndicate has just been formed to work the adjoining property of Gategill, and it is reported that the veins in Cally have been located in this property and shafts are now being sunk. Engineers have been employed for several months tracing these copper veins further afield, and it is stated that they have been proved over an area 20 miles in extent. Negotiations are in progress for the purpose of tapping the veins at several points by trial shafts.

We mentioned this enterprise and its success in our October issue. Held up half a century ago by landlordism, it will be interesting to watch its progress under the new conditions. Galloway, as much as any part of Scotland, needs the stimulus that the birth and growth of a new industry bring, and for all such infant industries there could be no better nurse than the Budget.

Higher Railway Freights for Coal.

On December 8th the Railway and Canal Commissioners decided that the railway companies were justified in raising their rates for the carriage of coal by $2\frac{1}{2}$ per cent. This decision was given on an appeal by the Society of Coal Merchants against the increase. One of the reasons advanced in support of their judgment by the Commissioners was the fact that rates and taxes had nearly doubled within recent years. It is regrettable that the reduction in the cost of carriage made possible by scientific and industrial progress should be more than cancelled by our policy of taxing industry and allowing the value of land to escape. With this policy in force the vast mass of men and women are for ever destined to miss the fruits of progress

Inequalities in Rating and Selling Values at Surbiton.

The Daily Chronicle, of November 26th, had the following story:—Some time ago Lord Lovelace sold to the Surbiton District Council two plots of ground for allotments and recreation purposes. The plots were assessed at £74 for rating, and were sold at £15,500, or 209 years' purchase of the assessable value. When turned into allotments and public spaces the assessment was raised to £98. We know only one way of dealing with these obstacles and discouragements offered to the development of land.

Comparative Rating of Railways and Mansion Grounds.

In the centre of Eastbourne stands Compton Place, the mansion and grounds of the Duke of Devonshire. The land is very valuable, yet house and grounds are only assessed for rating purposes at £900. Within five minutes' walk is the railway station, which occupies a smaller area than the Duke's holding. It is assessed at £4,363. This example shows why it is railways are penalised by rates, and how the impartial valuation and rating of land would relieve railway companies and other enterprising people.

Something for a "Poor but Honest" Duke.

In the middle of last century Wesleyans built a chapel at Duke Street, Sheffield. The land belonged to the Duke of Norfolk, and they had to pay a ground rent of £8 16s.

In 1880 when the lease of the chapel had about 14 years to run, the trustees applied to the present Duke for a renewal of the lease. His grace said that he would consent on condition that the Sheffield Wesleyans would surrender their lease, which had 14 years to run, and pay a yearly ground rent of £100, nearly 12 times as much as they had been paying.

Thus, in addition to receiving a rent increased nearly 12 times owing to a rise in land value for which the people of Sheffield, and not the Duke, are responsible, his grace walks off with an additional £1,276 16s., and a fine of £91 4s. per annum for 14 years. This is what the Lords are fighting to maintain. They want to continue to filch the people's earnings.

Whom shall they Obey?

The Times of December 9th, had the following reports:—
The House of Clergy for the diocese met at Worcester yesterday under the presidency of the Bishop of Worcester

In his inaugural address the Bishop urged the clergy not to imitate Nonconformists, who were apt to turn their chapels into political schools. Nonconformity, he said, had lost manifestly in religious influence by its alliance with politics, and he should be sorry if the Church, even under the provocation which it had endured in regard to education and the maintenance of the catholic faith in Wales, should be led to follow that example. He also urged the clergy to do their best to allay political excitement.

At the annual meeting of the Manchester Centre of the Church Schools Emergency League the following resolution was unanimously passed and directed to be communicated to the members of the league:—

"That all members of the league are earnestly requested to take an active part in the approaching General Election in defence of Church schools and religious teaching for children according to the wishes of their parents. Every member of the league who is an elector is bound at this crisis to exercise his influence as a citizen by his vote at the Election and in all other ways, in defence of his rights as a Christian and a Churchman."

"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.

THE MATTER OF THE REVOLUTION.

The war is on. We are in the thick of the first engagement. A month ago the Lords made an abrupt end of the Parliament elected in 1906. By a cunningly worded and deceptive resolution they rejected the measure which embodied the main work of Parliament for the year. The resolution—"That this House is not justified in giving its consent to this Bill until it has been submitted to the judgment of the country"—was intended to serve the double purpose of rejecting the Budget, and acting as an election cry. By carrying this resolution the Lords performed an absolutely unprecedented act in British politics, and in this act they destroyed Parliament itself. Their action was deliberate, and their motives are obvious. The Lords have always had a violent dislike to this Parliament. Nor are the causes of this dislike far to seek.

For almost twenty years previous to 1906 we had Tory Parliaments, whose home and foreign policies gave money and power to those who were already wealthy and powerful. With this long run these policies, like our express trains, had attained a high speed. They were carrying the Lords and their friends into rich and profitable fields at home and abroad. In trade organisation, in education, in rates and taxes, they had taken power and money from the mass of the people, and had bestowed them on a few privileged classes. In South Africa they gave the mine-owners free and full control of the land, and with the land everything that they wished. Besides, these policies were bringing other and richer prospects into view. Protection was in sight. A few more years would give us taxes on foodeven the food of unemployed and underpaid men and women, whose children were already starving and being foster-fed by the State. This was the perfection and crown of these policies, the greatest transference of power and wealth from the many to the few.

After twenty years of such experiences, after the sanguine and eager outlook on such prospects, it was a rude shock to the Lords to be confronted not only with a policy which promised or threatened to restore some of their liberties and rights to the people at home and abroad, but a policy which actually threatened to "postpone indefinitely Tariff Reform," and in doing this attacked the very foundations of their privilege, power and unjustly acquired wealth. Let there be no mistake. These years of reaction have strengthened reactionary habits just as they have kindled strong, reactionary desires.

But we have to face something even more inveterate and deep-seated than this. The valuation of land, provided for in the Budget, strikes at the ownership of land-a system which has behind it the weight and force of centuries. In this system generations of landlords have been nursed and tutored. They resist its dissolution as they resist death, because they have been taught to identify themselves and their interests with it. Early in the history of this Parliament Lord Landsdowne gave evidence that he understood the meaning of an impartial valuation of land. Speaking in the House of Lords on the Scottish Smallholders Bill on August 14th, he revealed what he cherished in ownership: "Surely," he said, "what gives reality to ownership, what makes it a valuable and precious thing to many people, is that we have hitherto associated with it the power of guiding the destinies of the estate, of superintending its development and improvement, and, above all things, the right to select the persons to be associated with the proprietor in the cultivation of the soil." That Bill provided for the intervention of the Government in this matter of selecting the persons who should cultivate the land. It was rejected. It was rejected a second time in 1908. The Scottish Land Values Bill, containing the principle of valuation, was also twice rejected. The Budget contained the same principle, and it has been rejected.

But this power or right, which the Lords prize above all as "a valuable and precious thing," is more than the right of selecting the cultivators of the soil; it is the right of rejecting them. No more pernicious and fatal power was ever exercised by a class in the community. It is pernicious and fatal only because it is in the hands of a narrow class. The broadly expressive cartoons which represent the landowners enforcing their command, "Get off the Earth," describe the essential feature of landlordism, and landlordism has been cut to the quick by the land clauses of the Budget. The valuation of land is the first step towards depriving the landowners absolutely and finally of this power. The valuation seems a little thing, but in reality it is not. The fact that some hundreds of valuers are to be sent down into the parishes of the country to declare impartially the value of all land in these parishes is the most important step that has been projected in the history of any country. No pillar of cloud by day or pillar of fire by night was ever so calculated to guide a nation to conditions where justice and righteousness may co-operate with the sun and rain and dews of heaven, as well as with the coals of the earth. in producing unbroken and unshaken prosperity. The mere existence of such a valuation will challenge and inevitably destroy every partial valuation on which the relations of landowners and land users are based. Its existence will awake and engage the interest of people who ought to have something to say in the selection and rejection of cultivators of the soil. This right of selection and rejection will rest on the broadest and safest basis availablethe opinion and judgment of a Government valuer assisted and checked by the opinion and judgment of landlords and tenants everywhere. The perfected valuation will give a basis for an absolutely prosperous industry.

THE Government deserves the utmost credit for the manner in which it has pressed this principle towards legislative expression. The Lords have rejected the Budget. It is a splendid testimony to the Government's work. There is nothing in the spirit of this proceeding which is novel or strange to the Lords. The rejection of budgets is the business of their lives. The Budget is simply an honest, moderate and reasonable proposal on the part of the Government to further the development of the country, to encourage industry, to enrich the nation. The budgets framed every year by ten thousand people who wish to lease or purchase land are of exactly the same nature, but thousands of these budgets are rejected every year by the Lords, and enterprises which would prove of universal benefit are cast aside like the Budget, and families or business companies are shattered like Parliament. Once again a Government has got into close and certain touch with the people. The rejection of the Budget is a blow at freedom and progress on a national scale, but helpless individuals have suffered a million such blows from the same hands. All that is necessary is that the Government should identify its position clearly and unmistakably with the position of the people whose reasonable proposals have been vetoed and rejected ten thousand times, who have been browbeaten, insulted and hounded from the places where they played the part of men and women. "I remember poor little cottars in Ireland thrown out by hundreds and thousands on the bleak wayside, out of hovels they had built with their own hands, flung out ruthlessly by cruel landlords. What did the Peers do? They stood by and cheered and hounded on. I remember hundreds of Welsh farmers thrown out of the homes of their fathers. Why? Because they obeyed the dictates of their consciences." These words spoken by Mr. Lloyd George at Cardiff on December 21st will find an echo in every British breast, convicting and putting to shame even the most infatuated lord who cherishes the system which made such things possible, and firing every Liberal to end that system. This is the issue at stake. There is no larger issue than the very lives of the people. Let us rejoice that the untold humiliation and oppression which have been heaped on millions of patient and helpless individuals have at last fallen on the nation. " None have gone about to break Parliaments," said Sir John Elliot in 1629, "but in the end Parliaments have broken them." The end of the struggle with Charles Stuart proved terribly enough the truth of this statement. It will be so again. The Lords have clung with the infatuation of the Stuarts to their vicious claim, and they will share the fate of the Stuarts.

GARDEN CITIES.

We have received the following letter from Mr. Godfrey R. Benson, Chairman of the Executive Committee of the Garden Cities and Town-Planning Association:—

108, Eaton Square, S.W. To the Editor of LAND VALUES.

SIR. In your issue of November, 1909, you write, "The Garden City Association have been raising obstacles to the Budget since its introduction." I am sure that you must have made this statement under a misapprehension. The action of the Garden Cities and Town-Planning Association (formerly the Garden City Association) in regard to the Budget has consisted solely in private representations to Mr. Lloyd George which he has welcomed and has received with sympathetic and most careful consideration. The only amendments to the Budget which have been pressed by the Association have been proposed and carried by Mr. Lloyd George himself. I am quite aware that on a point of more immediate concern to their Company the Directors of First Garden City, Limited, have asked for other amendments without the same success. Our Association has not thought it right either to hamper or to render itself responsible for their action in regard to a particular point of great difficulty upon which they have almost unique practical experience. I am not, therefore, concerned either to dispute or to defend the opinion upon this point which they have since expressed. As an unpartisan Association we can express no opinion on the Budget as a whole. We are bound however, to acknowledge that our own representations have been received with the utmost consideration, and we are entitled to repudiate most emphatically the charge that we "have been raising obstacles to the Budget since its introduction."

Yours truly,
GODFREY R. BENSON.

An answer to Mr. Benson's letter is contained in the memorandum issued by the Secretary (Mr. Harold Craske) of the First Garden City, Limited, to his shareholders, dated October 15th, 1909. The following is a quotation from the memorandum:—

DEAR SIR OR MADAM,-

VERY URGENT.
THE BUDGET AND FIRST GARDEN CITY

I am instructed to call your serious attention to the effect which the Land Clauses of the Budget, as at present drawn, will have upon First Garden City Ltd.

This Company is, of course, non-political, and different members of its Board are of different opinions as to the taxation of site values and the uncarned increment of land. They, however, unanimously agree that the Budget as at present drawn will tax First Garden City Ltd. (and indeed many other land developers) very heavily, not on uncarned increment but upon the results of its own work and expenditure. This is, of course, a distinct violation of the declarations which have been repeatedly made on behalf of the Government.

The net result will be that the Budget will tax the Company, as nearly as it can be calculated, to the extent of about £8,000 during the next five years; this will, it is feared, make it extremely unlikely that the Company can show any profit whatever during those years.

It is clear that the whole increase in the value of the land at Letchworth is the result (direct or indirect) of the efforts and expenditure of this Company.

The case is totally different from that of a landowner who merely holds land while "socially created" value is being added to it by other people. The Budget, however, proposes to tax the Company upon a large part of the increased value of its land, on the ground that it is indirectly and not "directly" attributable to its expenditure, or that its expenditure to which it is attributable was of a revenue nature, and not of a "capital nature."

Unless Garden City development can be shown to pay its way it becomes a mere toy; and it is difficult to see how Letchworth or any other Garden City can ever pay its way if heavy taxes are to be levied upon what are practically gross earnings.

The Board has tried its utmost to get the Government to realise the effect of their proposals upon the best type of land development, but without success.

We might leave the matter here, but this answer calls for some comment. We said in our note in the November issue that the Garden City people were acting the part of stupid landowners. The substance of this memorandum proves this to be true. The argument about the Budget taxing land developers is the argument which has been used by every landlord or landlord's agent who has misunderstood and misrepresented the objects of the Budget. Land developers in the legitimate sense of the words are, for the first time, given a promise of being secured against taxation. The men who spend capital on improvements—roads, drains, fences and houses are to be relieved of taxation.

Why, it may be asked, do the Garden City people oppose the Budget and act the part of landowners? Simply because they are landowners. They paid £155,500, or £40 per acre for their estate. That is, they spent most of their capital in becoming landowners, and it is this part of their "capital" that is unproductive; it is this part of their "capital" that should be taxed. In doing this they sanctified and glorified landlordism; they paid it the most substantial, satisfying and sustaining tribute that it can receive—a price for which there was no sanction in economic or industrial conditions. They have not got over this. The policy which will assist them in this position is a universal and heavy tax on land values which will send the currents of industry flowing wide enough to reach even Letchworth in its present too high and dry position. We are a little tired of talking thus to our friends of the Garden City enterprise. But we would say once for all that we regard them as landowners, as pure and undefiled representatives and agents of landlordism. The payment of that £155,500 has settled that point; their acquiescence-in so far as they are acquiescent—in the system which makes the proper development or use of land in every part of the country conditional on a similar transaction confirms it.

MINING ROYALTIES.

By JAMES DUNDAS WHITE, LL.D., M.P.

Mining royalties are the tolls paid to the landlord by those who work mineral properties. They are generally on the basis of so much per ton of mineral taken out of the land. The best available information on the subject is to be found in the Report of the Royal Commission on Mining Royalties, published in 1893, from which most of the following figures are taken.

According to that report, the royalties on coal in the United Kingdom averaged about 6d. per ton, while the royalties on iron ore were anywhere from about that to about 3s. 9d. per ton, being generally adjusted according to a sliding scale varying with the price.

WHAT ROYALTIES ARE.

The royalties, as a whole, cannot be regarded as the result The royalties, as a whole, cannot be regarded as the result of anything which has been done by the royalty owner or by his "predecessors in title." They did not put the minerals there; they did not explore for them; they did not get them out. The minerals are there naturally, and all the cost and risk of the operations is borne by those who work the mine and have to pay the royalties.

to pay the royalties.

The royalty owner plays no part in the development of the minerals. His sole function is to levy a toll on those who develop them, and the more valuable the mining property, the greater is the toll which he can get.

The ability to levy this toll, like the ability to levy rent, results simply from owning the land. Whoever owned it would be practically in the same position. The amount which can be obtained in royalties would be practically the same whether it were paid to a private owner or to the State, or partly to one and partly to the other.

TAXATION OF ROYALTIES.

A tax on royalties must fall on the royalty-owner, because there is no one to whom he can transfer it. It is clear that he cannot increase the royalty in the case of an already existing lease. And even when the existing lease falls in, and a new lease is made, the fact that he has to pay over some of the royalty has to go to the State does not enable him to put his royalty higher than he could otherwise do.

In any case he puts the royalty as high as the industry will stand, and if he puts it higher no one will take the property. If the profits of mining go up, royalties (like rents) may be increased when the lease comes to be renewed; if the profits go down, the royalties may have to be reduced in order to secure continued working; but the apportionment of the royalties as between the individual and the State does not affect the amount of them.

If the State takes 1s. in the £—as proposed by the Finance Bill—the owner has to be content with the remaining 19s. It is preposterous to suggest that the ls. in the £ which will go to the State will destroy the industry, while the remaining 19s. in the £, which still goes to the royalty-owner, does it no harm.

A THEORETICAL DIFFICULTY.

The same principle holds good whatever the rate of the tax, because what the lessor of the minerals has to consider is what because what the lessor of the minerals has to consider is what royalty he can afford to pay, independently of any question as to how it is apportioned as between the individual and the State. The only difficulty, even in theory, is that if, with a mining property in private hands, the State does not leave a sufficiently substantial share to the owner, the owner may not think it worth his while to allow mining at all.

That, however, has no practical application where the proportion to be absorbed by the State is as small as one-twentieth, and, even if the difficulty were ever to arise, it could readily be met by bringing mining properties which were withheld from development within the scope of the Undeveloped Land Duty,

development within the scope of the Undeveloped Land Duty, or by empowering the State to purchase the mineral rights on the basis of the owner's valuation of them for Increment Value

FACTS AND FIGURES.

The following figures, taken from the Report of the Royal Commission, show the most accurate figures which could be obtained for the year 1889:—

obtained for the year 18	89:-	things in	mude smeh
	COAL.		and obtain
	Output, 1889.	Royalties.	Way-
people. Let us rejoice	my lives of the	than the ve	leaves.
	Tons.	£	£
England and Wales	153,596,360	3,374,235	188,100
Scotland		629,902	13,816
Ireland	103,201	4,216	have at last
Total.	176,916,724	4,008,353	201,916
lo bas sall IRONST	ONE AND IRON	ORE.	in the end
England and Wales	13,319,685	525,239	(*) odd
0 (1 1	1,061,734	33,824	781
Ireland	164,886	2,059	(*)
Total	14,546,105	561,122	Lords dave

(*) The estimate of these wayleaves in England, Wales, and Ireland is about £14,000.

Working out these and some supplementary figures as to some other minerals, the following is given as "the total estimate for the royalties and wayleaves on coal, ironstone, iron ore, shale, and the metals of mines subject to the Metalliferous Mines Act, 1872, worked in the United Kingdom, in the year 1889:—

TV provided for in the			Royalties.	Way-
and for its revaluation ovement augment its			£	$\overset{\text{leaves.}}{\mathfrak{L}}$
			4,008,353	201,916
Ironstone and iron or	е		561,122	14,781
Other metals	har hatte	811	87,068	
Total.	ir Salmid	teaft b	4,656,543	216,697

"It is to be observed that in these estimates minerals worked by proprietors have been included, the calculations having been based on the gross output, without any deduction on account of such minerals."

SCOTTISH STATISTICS.

Of the figures given above for various parts of the United Kingdom, those as regards Scotland are the most accurate, because, while in other parts of the United Kingdom the difficulties of cellecting the statistics were considerable, in Scotland, as the Commissioners pointed out, under the Lands Valuation Act, 1854, "returns are made to the county assessors of the actual amount of royalties and wayleaves."

In order to bring these statistics for Scotland down to date, I have moved for a return of the corresponding figures for the last complete year for which the figures are available.

CENSUS OF PRODUCTION.

The latest figures as to the output of coal and ironstone in the United Kingdom are those for 1907, published in the recent Census of Production, which are as follows:-

ittier seeni as	dW to some	Coal.	Ironstone.	Iron
England and Wales Scotland		Tons. 224,966,000 40,069,000 99,000	Tons. 7,379,000 805,000	Tons. 11,000
Tota	l drant	265,134,000	8,184,000	11,000

A comparison of these figures with the others seems to show that, while the output of ironstone has gone down, the output of coal has gone up. It is difficult to draw inferences as to the relative changes in the amount of royalties, as the Census of

Production does not give the necessary data.

That, however, will soon be remedied, because when the Mineral Rights Duty has been in operation for a year or so, we shall have for taxing purposes, full information as to the output, the royalties and the royalty-owners throughout the United Kingdom. It may be safely predicted that there will be some surprises.

THE MOST HONOURABLE MARQUIS OF BUTE.

BY A HUMBLE CARDIFF VASSAL.

Cardiff is a city of 200,000 inhabitants; a little more than fifty or sixty years ago it was a small fishing village on the edge of a swampy marsh of practically valueless land. To-day it contributes over £300,000 per annum to its ground landlords, four of whom take the largest part. The whole place is built on the 99 years' lease system.

I have no desire to force myself on public attention, but my

case is typical of some thousands in this great town. I will therefore venture to tell you how it lies between my ground landlord and myself :-

My ground landlord is the lord of the manor, Baron Cardiff, Earl of Dumfries, the Most Honourable the Marquis of Bute, the holder of 22,000 acres of land in Glamorganshire. With my wife I live in one of the houses on the Cardiff Estate, just two of us: and the Most Honourable the Marquis of Bute charges me £7-4-0 per annum ground rent, nearly three shillings per week. When I retire to bed I have the satisafction of knowing that all the charges due are paid to the Most Honourable the Marquis of Bute, and if during the night the house is burned down I have the knowand it during the night the house is burned down I have the knowledge that it is insured in the Estate Office of the Most Honourable the Marquis of Bute. When I rise in the morning and look out of my window, I look across the well-kept estate of the Most Honourable the Marquis of Bute. When coal is put upon the

fire in my kitchen or other room, the chances are a hundred to one that a royalty has been paid to the Most Honourable the Marquis of Bute, and it is certain that carriage for it has been paid over the Most Honourable Marquis' railroad, the Cardiff Railway. When I go to my office I pass along Colum Road, a beautiful thoroughfare well-paved, well-sewered, splendidly planted with trees on either side, sufficiently lighted at night, all done at the expense of the raterayers to improve the property of the Most. expense of the ratepayers to improve the property of the Most Honourable the Marquis of Bute. I have bought my house in that road and by the time the lease expires—about eighty-five years hence-my successors and I shall have paid the Most Honourable the Marquis of Bute and his successors more than £700 in ground rent, but the successors of the Most Honourable Marquis will take every stick and brick in that structure from my successors and will not give them compensation. When I take an airing in the suburb of Penarth, I go by brake along the Penarth Road; at the end the coachman pays a toll for me to the persons who farm out that impost from the Most Honourable the Marquis of Bute. Some of my friends try to secure a living by exporting coal from the Cardiff Docks, for every pound they so export they have to pay dues to the Most Honourable the Marquis of Bute. When the electors go to the poll at the next Parliamentary election, the Conservative Party tell them they must vote for the brother of the Most Honourable the Marquis of Bute. When in the course of nature my time comes to leave this world in which I have been so bothered by the Most Honourable the Marquis of Bute, if that event happens in Cardiff I shall in all probability be laid in a grave in the cemetery purchased at tremendous cost from some of the kind of the Most Honourable the Marquis of Bute. Really the Most Honourable Marquis is getting just a trifle boring. I don't know where my readers expect to go to when they die, but I hope to go to that place where some say St. Peter guards the gate, and when I reach there I am going to ask him whether any Bute is inside because I am a great lover of singing and music but like transport it in page and it recurs to me if any Bute is there be like to enjoy it in peace, and it occurs to me if any Bute is there he has already made a corner in harps and he will be annoying me by charging me for the entertainment.

THE BRITISH REVOLUTION.

By Louis F. Post, in the Public (Chicago) December 10th.

History sometimes and in some ways repeats itself.

While the King's government of France was in desperate fin-ancial straits in the second half of the eighteenth century, and Necker's candid accounts had revealed to all France the fact that the nobility paid no taxes on their lands, Necker was harassed by the courtiers into resigning his office of finance minister in 1781, as five years before had been the great Turgot, forerunner of Henry George.

Another five years had gone by when the growing financial necessities of the government evoked the King's call for an "Assembly of Notables." This body, which had been convened occasionally by French Kings in the emergencies of previous centuries, met in February, 1787. Calonne, the finance minister of the day wroad a land tax; but, composed as the assembly was of the day, urged a land tax; but, composed as the assembly was of the great untaxed landowners of France, it rejected that fair way out of the nation's dilemma and in three months was dissolved, having accomplished nothing.

Necker's help being again invoked, he caused a convocation of the "States General"—nobles, clergy and commons. It had not been assembled before for nearly 200 years, and was assembled on this occasion in May, 1789. The commons insisted upon having all three classes meet as one body upon an equal footing. But the nobles insisted upon sitting as a convent had one of the commons in the nobles insisted upon sitting as a convent had one of the common the nobles insisted upon sitting as a separate body, with veto powers upon the action of the commons. Stubbornly set against consenting to land taxation, this land-owning oligarchy of France were determined to fasten the financial burdens of the government, as well as the burdens of their own incomes, upon the very livelihood of the common people; and in order to fortify them-selves they asserted a power of veto which the commons could not concede and survive. "In the sweat of your faces shall we eat cake," was the spirit of the nobility's demand upon the commons.

Thereupon the commons organized as the "National Assembly"

and the French Revolution was on.

Had the more democratic elements in that revolution been more patient with developments after the work of the National Assembly began, a firm foundation for normal and just economic development might have been laid in France, and the Revolution been peaceful and triumphant instead of sanguinary and disappointing. But out of impatience came slaughter, and out of slaughter, the "man on horseback" and an empire. In all this there is a great historical lesson for Great Britain in

her present historic hour.

Great Britain is in financial straits as France was. Lloyd George, the finance minister of the day, has revealed to all her people, as Necker did to the people of France, the fact that the notility pay no taxes on their lands. If he has not been ousted from the ministry in consequence, as Necker was, that is only because the great landed interests have been unable to oust him.

With the co-operation of his official associates, Lloyd George has brought into the House of Commons a measure designed to place some of the burdens of taxation upon the landed interests. The line of demarcation is not so strictly drawn between noble and commoner by landed interests in Great Britain in these early years of the twentieth century as it was in France in the latter half of the eighteenth century, and Lloyd George has found abundant opposition in the House of Commons itself. But after half a year of patient and considerate Parliamentary procedure, his bill for the taxation of land values goes to the House of Lords for their perfunctory approval. Instead of approving perfunctorily, that body of great land owners untaxed, asserts the very veto power which the French nobles claimed so unhappily to France and so disastrously to themselves, a hundred and twenty years ago.

The British House of Lords has defiantly vetoed a finance bill

The British House of Lords has defiantly vetoed a finance bill of the Commons. The Commons have appealed to the country, and not only for the finance bill with its land tax, but also for authority to extinguish the plenary veto of the House of Lords. The British Revolution is on, and under circumstances extremely analogous to those in which the French Revolution began.

Whether this revolution in Great Britain shall be a peaceful and deeply effective one as that of France might have been, or an aborted one as was that of France in great degree, and possibly sanguinary as well, as that one was, may depend upon the clear thought and patient skill in statesmanship of British Radicals. Measured by what they seek, the specific demands of the Commons are trifles; but tested by the manifest laws of social progress, those demands are as a thoroughfare to a journey's end. Unwisdom and impatience by Radicals at this crisis, might not only frustrate their own immediate purposes but indefinitely delay the fruition of their dearest hopes.

Consider the specific issues before the British voters at the ap-

proaching election.

Superficial as they seem to be, and trifling as they in their concreteness would appear in this country, yet when reduced to their essentials as both sides in Great Britain regard them, they involve (1) the abolition of the House of Lords as hereditary law makers, and (2) the restoration of the land to the people.

makers, and (2) the restoration of the land to the people.

If Liberal and Labour and Irish members of Parliament are elected in large number at the approaching elections, the plenary veto of the House of Lords will doubtless be abolished. How this will be done it would not be safe to predict too definitely; but the probabilities are that the House of Lords would be allowed hereafter only a suspensory veto—the power, that is, to return bills to the Commons without approval, thereby requiring the Commons to readopt or abandon them, but the bills to become law in ease of readoption. The method of forcing this limitation of legislative power upon the Lords is "another story," and we reserve it for another article upon this general subject.

It is easy to see, however, that if a suspensory veto were substituted for the present plenary one, the House of Lords would cease to be a legislative body altogether. What that would mean to democracy in Great Britain, is written almost as it were in an open book. It is written so plainly that the Lords who are to lose by it understand it well, whether the people who are to gain by

it do or not.

It means home rule for Ireland in home affairs; and so for Scotland and Wales, and for England and her municipalities as well; for it is the plenary veto of the House of Lords alone that stands in the way of those advances. It means adult suffrage regardless of sex, just as in Australasia; for it is the plenary veto of the House of Lords alone that stands in the way of that reform in Great Britain. And it means abrogation of the privilege of a few Englishmen to make all the rest "trespassers in the land of their birth"; for it is the plenary veto of the House of Lords alone that maintains the enormous landed privileges in the British Isles.

And as with the power of the House of Lords in legislation if a suspensory veto is substituted for their plenary veto, so with British landed interests—whether landlord or capitalistic—if the land clauses of the Lloyd George Budget are injected into the British Fiscal system under the circumstances that surround it.

Two Radical factors enter into the Budget controversy. For one, it rests upon the principle, not of equal taxation as American

land taxes do, but of equitable taxation. It would tax land values not because they are values, but because they measure the earnings of the community as distinguished from the earnings of individuals. It distinguishes earnings from privileges. Let this idea take root anywhere, and it will soon grow into a flourishing tree. The second Radical factor in the George Budget is supplementary to the other. It is the valuation machinery provided for in the Budget for all the land of Great Britain, and for its revaluation as community growth and general improvement augment its value.

With that basis for land value taxation, secured in an election campaign so distinctly demanding that Britons shall no longer be "trespassers in the land of their birth," the goal of the land for

the people may soon be attained.

Should this measure up to all the just demands of Radical democracy, the fighting will soon be over and peaceable developments be under way; should there still be capitalistic privileges to assail, those privileges would be at enormous disadvantage and the fighting ground for democracy be vastly improved.

HERE AND THERE.

From an American paper: "Who made ten thousand persons owners of the soil, and all the rest trespassers in the land of their birth?" Lloyd George in English House of Lords.—Not yet, American friends!

The total debt of London secured on the rates was in March last £109,931,239 as compared with £108,558,377 in the year before, the increase being mainly due to the increase of debt on revenue-producing services.

Dear Land Values.—The following lines of Whittier seem as if specially addressed to you at the present crisis:—

If ye have whispered truth,
Whisper no longer!
Speak as the tempest does,
Stronger and stronger;
Still be the tones of truth
Louder and firmer,
Startling the haughty Peers
With the deep murmur,
God and our charter's right,
Freedom for ever!
Truce with oppression,
Never, oh, never!
AN OLD CORRESPONDENT.

At the North London Police Court on December 9th, a dressmaker was summoned by a machinist, for 5s. 4d., a week's wages, in lieu of notice. The complainant said she had been discharged for doing some work wrong, and in answer to the magistrate said she had been paid 8d. a day, and had worked from 8 a.m. to 8 p.m.

The machinist was awarded 5s. 4d. and 7s. costs.

Every day there is fresh evidence to encourage the fear that the coming political struggle will bring in its train terrible differences and discords. A man has been fined at Newmarket for using bad language in an argument with himself on a lonely country road, and if there are to be such grave differences of opinion between a man and himself, what are we to expect of a man and his neighbours?—WESTMINSTER GAZETTE.

The DAILY TELEGRAPH raises a new bogey in its issue of December 18th. It says:—

Only a lack of appreciation by the electors of the inestimable gravity of the issues at stake—not only for the United Kingdom, but of the British Empire—can save the enemies of both from sustaining a crushing and decisive defeat in the impending struggle at the polls. Should the Radicals win, there is but too great a likelihood that the Empire will disappear, and the United Kingdom sink to the level of a fifth-rate European Power.

Dr. R. F. Horton (Minister, Lyndhurst Road, Hampstead, a former chairman of the Congregational Union), says that the land system is the cause of the poverty which is a surprise

and disgrace in the country which is said to be the richest in the world. . . . If these two points (taxation of site values and unearned increment) were carried the crushing yoke of landlordism would be broken.

"The land system," said Lord Denbigh, at Finsbury Town Hall, on December 15th, "needed change. Unfortunately, this island doesn't stretch——"

The VOICE: "Don't you wish it did?" (Laughter.)
"The system should be adapted to the changing needs of the community—('Walbottle!')—but the Budget meant taking land away from its owners by force." ("Where did you get yours from?" No answer.)

* * * *

Lord Denbigh was frank to a degree.
"It is argued," he said, "that everyone who sits in the Lords because he is the son of his father, is a brainless idiot. Well, I am one of 'em!"

"The total cost of Poor Relief has increased since 1861 from £7,058,000 to £17,103,000 in 1908—a terrible burden, that can only be lightened by increasing the total amount of employment in the country."—From The BUDGET WEEK BY WEEK.

We agree, but this increase of employment demands freedom of production, not restriction of trade.

In the same journal we read that:—
"Some figures just published by the Board of Trade make sad, if instructive, reading for those who love their country. The first column shows the rapid growth of the population from 27.4 millions in 1851 to 44.5 in 1908. If nothing else had occurred but this growth of the population there would have been a natural increase in foreign commerce, but those who claim the whole of the last 50 years' increase as due to Free Trade never think of that."

And those who grab all the increased land value due to this growth have a violent dislike to thinking of it too.

Ostrich feathers, valued at £100,000, were included in the cargo of the "Mauretania," which left Liverpool for New York on December 11th. Duty amounting to £50,000 would have to be paid on the feathers in America. This announcement appeared in the Dally Mail, the object, perhaps, being to recommend Tariff Reform to the ladies of London, who, if they were happy enough to live in "protected" New York would pay 60 per cent, more for their feathers. would pay 60 per cent. more for their feathers.

A despatch from New York on December 18th tells us that five ex-employees of the American Sugar Refining Company have been convicted of conspiring to defraud the Government Customs dues through short weighing of sugar. They were

recommended to mercy. This is one temptation from which we are largely delivered in this country, and we trust that mercy will be extended to those five New York men. We are sure posterity will applaud their "crime," just as we of to-day admire the "bald-pated, grizzled old fellow," described by Scott in RED GAUNTLET, "whose whole life had been spent in evading the revenue laws, with now and then the relaxation of a few months' imprisonment for deforcing officers, resisting seizures, and the like offences.

"All those who have been in those (Church) schools—and I have been in one school of that kind—I was there for years, And I was very well treated by the clergyman of the parish. He actually offered to make me a pupil teacher—(Laughter)—on condition that I should leave the Baptist community and join the Church of England. (Shame.) It was offered in the kindest spirit, and if I had only accepted it, I might have been a curate now." (Loud laughter.)—Mr. Lloyd George in Queen's Hall, London, December 16th.

This is surely one of the strangest "might-have-beens."

AR:—"Marching through Lloyd-Georgia."

[With humble acknowledgments to the talented author of the song of which copies were distributed among the people whom Captain Hemphill had invited to assemble in Parliament Square for the purpose of a demonstration against the Lords.]

The land! the land! "Twas Lloyd that pinched the land! The land! the land! don't get behind the band!—

With the Ballot in his eye and the Budget in his hand,

Lloyd pinched the land for the People!

From PUNCH

AN EXAMINATION PAPER FOR PEERS. From Punch.

[Lord Rosebery suggested that only 150 Unionist Peers, specially selected for the purpose, should be allowed to vote on the Finance Bill. The following paper is one of those that would have been set in the Selection Examination.]

N.B .- Marks will be awarded for style and spelling.

(1.) State Ricardo's Theory of Rent. Is it your theory? Show that (a) the prosperity of the country, (b) the happiness of the farmer, (c) the satisfaction of the agricultural labourer are dependent upon a rise in rents.

(2.) " chiefs." I advise the Dukes to put away their pocket-handker-

Who was the author of this saying, and why did he say it? Did they put them away, and, if so, where did they put them?

(3.) Write a brief historical account of the Chancellor of the Exchequer, omitting any reference to (a) his being a Welshman, (b) his profession as a solicitor, (c) spoliation, (d) confiscation, (e) robbery.

(4.) Where is Limehouse? In what year (if any) did Mr.

Gorringe rise to fame there? Describe shortly six of the

natural beauties of the place.
(5.) "Money is tight." "They have let loose Chiozza-Money." Discuss these statements and show that they are intimately related to one another.

(6.) Write an account of four well-known malefactors in order to illustrate the career of Cobden, and show that if

Cobden were alive now he would repudiate Lloyd George and support Lord Lansdowne.

(7.) Cite at least five cases in which the foreigner has been made to pay, and show how he can best be prevented from carrying out his criminal intention of trading with this country. The nationality, age, and fighting weight of the foreigner must

be stated in each case.

(8.) Write a short sketch descriptive of incidents in the daily lives of Mr. A. J. Balfour and Mr. Ure on the supposition that they had both been cast away on a very small desert island

in a frigid but not necessarily calculated latitude.

(9.) "I see no more difference between a Labour Representative and a Socialist than I do between a coloured gentleman and a full-blooded nigger."—Lord Newton in the House of Lords.

Discuss this statement in the manner of Charles Lamb, and give other examples of light badinage from their Lordships' debates.

(10.) Show that the Land Taxes of the Finance Bill will produce no revenue and will ruin the owners of all agricultural land exempted from their operation.

"I am not sure that the most convincing way of informing a reader of the temper of the assembly in the Free Trade Hall would not be merely to state, as I may with truth, that the name of Adam Smith was cheered as if it had been that of a contemporary politician who had just spoken at Limehouse. Another interesting circumstance was that figures excited Mr. Churchill's audience to ecstasies of enthusiasm. "British exports in November showed an increase of £4,174,040 in value

as compared with the value of those in November of 1908.

"'After the Budget,' shouted a dozen voices triumphantly, and there was a prolonged cheer. 'Of the total increase, £1,577,000 was due to cotton.' Men waved their hats and handkerchiefs and cheered more than ever. . . .

"Coming to the House of Lords' question, Mr. Churchill invited another roar of approbation with the menace delivered with clenched fist, and come-on-if-you-dare attitude. Parliaments are broken and when Constitutions are violated, then we all have to take a hand in the game, and the roar came almost as if it had been appointed. Another sentence came almost as it it had been appointed. Another sentence which evoked the same kind of demonstration was this—'When the Budget is carried, as carried it will be '—(here hats and handkerchiefs were waved for a few seconds)—'the land taxes unweakened, unaltered, unmodified will be there.' 'Put a bit more on,' some one exclaimed above the cheers.'—The TIMES Correspondent on Mr. Churchill's Manchester meeting, December 7th.

"The landlords have been revelling in prosperity, in a bloated and diseased prosperity—at the very time the people have been sufferin the greatest privations and want of food."-RICHARD CORDEN.

PEERS AND LANDLORDS ON THE PLATFORM.

LORD KESTEVEN AT WELLINGBOROUGH ON DECEMBER 8th.

"We are threatened with danger from within by Socialism and from without by Germany. (Laughter and applause.) You won't believe it till they are here, driving their bayonets into your stomachs, and then you will. As to the Budget, it is a defunct Budget. (Uproar.) If that Budget would not make you sick nothing else will."

A VOICE: How much work have you ever done?"

His Lordship: "More than you will ever do in your lifetime, my lad. I am prepared to stand here and defend myself anyway. I have had the honour of fighting for my country and I am prepared to do it again. I have lost one eye in South Africa and am prepared to stand up against any man and do a good day's work as far as my disabilities will allow me. I have used a pick and shovel in trenches with men in South Africa, and when a man says: 'How much work you have ever done?' I pity his beastly ignorance." (Loud cheers.)

LORD DUNMORE AT BARKING, DECEMBER 9TH.

Lord DUNMORE on rising was received with loud cries of "Down with the Peers." He attempted to quote from a speech of Mr. Lloyd George.

A VOICE: "Three cheers for Lloyd George." (Loud cheers

Lord DUNMORE: "In rejecting the Budget the House of

Lord DUNMORE: "In rejecting the Budget the House of Lords asked the people to give their decision on it."

A VOICE: "And so we will."

Lord DUNMORE: "I object to the Budget also because it includes the principles of the Licensing Bill, and I believe we were justified in throwing that out. ("No, no!") A Unionist Government would not have brought in such a Bill. "

A VOICE: "No, for it wouldn't suit them, and you are in the same hoat. Who is to rule, that is the question, the Peers

the same boat. Who is to rule, that is the question, the Peers or the people?"

LORD DUNMORE: "Do you want a Second Chamber?"
A VOICE: "Yes, but elected by the people."
Lord DUNMORE: "Have that if you like, but let it have LORD DUNMORE: "Have that if you like, but let it hat the power of appeal from the House of Commons to you." A VOICE: "Who is to rule?"

Lord DUNMORE: "For God's sake, let me speak."

The VOICE: "We want to——"

Lord DUNMORE: "Oh, damn him. Come on, I'll answer any questions you like. Do you want me to deal with Tariff Reform?"

A Voice: "No that is not the question; it is 'Peers or People.'

Mr. G. H. WILLIAMSON, the candidate, said that the only

question was Tariff Reform—
VOICES: "No, the House of Lords; read Lord Landsowne's amendment."

LORD PEMBROKE AND SIR GEORGE LUCK AT LANDFORD, DECEMBER 8th.

Lord PEMBROKE said that this year was, so far as politics were concerned, one of the most important and critical times there had ever been in the political history of this country. (Hear, hear.) It was so important that every single man who was entitled to vote—(A Voice: "Will vote for the Budget," and applause)—would weigh very carefully, and without any prejudice

A VOICE: "Why didn't the House of Lords do that?" ('Hear hear,' and applause).

Lord Pembroke: "There are a great many people who think that, and I don't say they are the best of our people, who think that the best thing to do in giving a vote one way on the other is to vote for the parky or for the man who is or the other is to vote for the party, or for the man who is likely to give him most benefit—(Hear, hear, and 'That is the one we want,' and applause.) "Mr. Lloyd George—"

The audience broke out into cheers at the mention of the Chancellor's name, and sang, "For he's a jolly good fellow," with the greatest enthusiasm. They repeated the song over

and over again, and

General Sir George Luck, rising angrily, called for silence. "Look here," he said, "you will please to keep quiet, or you will get chucked out deuced soon, I can tell you."

A VOICE: "All right."

Sir George Luck (shaking his fist excitedly): "I am not the sort of person to stand any damned nonsense (sensation). I'll let you know that."

A VOICE: "Drop that bad language. That is enough of it."

LAND CLUB LEAGUE.

The Land Club League has issued a pamphlet containing its programme, which we quoted in our last issue, and giving the following reasons for supporting the taxation of land values :

The League supports the proposal for the valuation of all land, because land should be taxed and rated in accordance with its capital value, and also because, whilst there is no official valuation of the land, owners can, and constantly do, ask extravagant prices for any land that is required by any public authority for cottages, small holdings, allot-ments, or any other public purpose. The valuation to be made under the Budget of 1909 will show what is the worth of the land itself, apart from the buildings and improvements of all kinds upon it. It is this value that has to a large extent escaped contributing its share to public expenditure. When we have found by valuation what the worth of land is, we shall be able to charge on it an important part of our national revenue and local rates. This is fair, because the value arises from the presence, the growth and the enterprise value arises from the presence, the growth and the enterprise of the surrounding community, and not from any action of the landowners themselves, who, as such, have done nothing to create it. Moreover, the taxation of land not now put to its proper use will bring it into full use, and if this tax is extended, it will in time break the power of the land monopoly which has driven millions of people from the country into the towns and abread the country into the towns and abroad.

Our present system of rating and taxing is unjust. Every improvement made by labour or by expenditure of capital on a cottage or land means that the owner has to pay more rates. On the other hand a landlord has only to prevent the land being used, keeping it idle for sport or speculation, and he will escape most or even all the rates. Under the present system those who make full use of their land have not only to pay their own shares of the national and local expenses, but also the shares of those who escape by not putting their land to the best use. This injustice will be put an end to by valuing the land and rating and taxing

it on this value.

In addition to this statement, the League sends out "Questions for Candidates for Parliament," of which the first three are :-

1. Will you vote for a complete valuation of the land of the country as provided in the Budget of 1909?

2. Will you support any proposals for levying (A) Rates,
(B) Taxes, on the capital value of the land?

3. Do you consider that power should be given to local authorities to acquire land needed for public purposes at a price based on the public valuation?

POLITICAL SPEECHES AND WRITINGS.

MR. CHURCHILL IN MANCHESTER.

The following is part of Mr. Winston Churchill's speech delivered in the Free Trade Hall, Manchester, on December 6th.

I was just mentioning the Suez Canal, and, while I am on I was just mentioning the Suez Canal, and, while I am on the subject of canals will you let me come with a long hop to the Manchester Ship Canal? You could not find a better object-lesson either for the defence of free trade or for the justification of land reform (cheers) than the Manchester Ship Canal. What is the Manchester Ship Canal? It is a channel to enable foreign goods to be imported cheaply into this country, it is a tube to bring dumping into the very heart of our national life; and you have built it, you have built this canal yourselves, you have built it at a great cost, you have dragged the Troign horse within have built it, you have built this canal yourselves, you have built it at a great cost, you have dragged the Trojan horse within your own walls yourself, and you have thrived upon it. (Laughter and cheers.) You have actually thrived in the process of committing this extraordinary folly. The Manchester Ship Canal has been an enormous stimulus to the trade and prosperty of Manchester and Langeships and rebody denies, nebedy can Manchester and Lancashire, and nobody denies, nobody can

deny it. What kind of fools are those who come to us and say that, when we have spent so much money in building a canal and making foreign goods cheap in the Manchester market, we should spend more money on Custom House officers and Custom House buildings in order to make them dear again? (Laughter and cheers.) These arguments are not only against reason and logic, they are against nature. The free waterway of the canal is vital to Manchester. (Hear, hear.) You might as well throttle the air pipe of a submarine diver in order to protect him from the draught (loud laughter) as choke your Ship Canal with a protectionist tariff. It is worth while, that those who are interested in the canal should observe that Mr. Wyndham "Oh!") in Liverpool proposed to tax timber, and Mr. Chaplin here in Manchester (groans)—don't let us hoot them they have got a lot of trouble before them (laughter)—and Mr. Chaplin in Manchester declared that he intended to tax grain; and Mr. Balfour—of course, Mr. Balfour is a leader, he does whatever his followers tell him (loud laughter), only when he knows his followers are wrong he does it half-heartedly. Well, timber is almost as important an item in the freights of the canal as cotton, and grain is more than twice as important in the freights of the canal as cotton—both cotton and grain are to be struck at by the tariff reformer, and I say, let all concerned in the prosperity of the canal take due notice let the shareholders who have not had too much out of it, let them take notice; let the Manchester Corporation and the ratepayers of Manchester take notice, and let the dockers, let the men who unload the ships at the wharves, let them take notice of the amiable project which is in contemplation in their interest, in the traffic and activity of the Ship Canal. (Hear, hear.)

THE EXEMPTION OF COTTON.

Mr. Balfour has told as that he is going to exempt cotton. (Laughter.) We must be thankful for small mercies, and I want to ask a question, Why are you exempting cotton? On what grounds? Surely highly scientific taxation is not going to descend to electioneering. If the foreigner will pay the duty on timber and grain, why will he not make a good job of it and pay it on cotton? (Laughter.) If these articles have the faculty of not going up in the British market when they are taxed, why cannot cotton be made to come in, on the same basis? Why should not the cotton growers of the United States be made to pay a toll for bringing their cotton to our markets? If cotton is to be exempted on the ground that it is a raw material of manufacture, why is not grain to be exempted on the ground that it is the raw material of human life? (Cheers.) What difference will it make to the cotton trade, if the ultimate cost of production is increased, whether it is increased by a tax on the cotton that the workers spin or a tax on the corn that they eat? trade, as a whole, will have to bear the loss, and they will have to fight it out between them-the different sections of the tradeas to who is to take the principal share. There I foresee the avenue of disastrous consequences from which any one who loves this great and famous country will desire to save it. All these questions arise from the consideration of that splendid work of British skill and enterprise which has brought the sea to

THE CANAL AND THE LAND QUESTION.

Now let the Manchester Ship Canal tell its tale about the land. (Cheers.) It has got a story to tell which is just as simple and just as pregnant as its story about free trade. (Renewed cheers.) When it was resolved to build the canal the first thing to do was to buy land. Before the resolution to build the canal was taken the land on which the canal flows—I do not know whether I ought to say flows (laughter)—I will say the land on which it goes—was in the main agricultural land, paying rates on an assessment of from 30s. to £2 an acre. I am told that 4.495 acres of land purchased out of something like 5,000 I think, immediately after the decision to buy—4,995 acres were sold for £770,00 sterling, or an average of £172 an acre; that is to say, seven times the value of the agricultural land and the value on which it had been rated for public purposes. What had the landowner done for the community; what enterprise had he shown? What service had he rendered? What capital had he risked in order that he should gain this enormous multiplication of the value of his property? I will tell you in one word what he had done. (Cries of "Nowt.") Can you guess it? (Renewed cries of "Yes," and "Nowt.") Yes—nothing. But it was not only the land that was needed for making the canal the owners of which were automatically enriched, but all the

surrounding land-large areas in particular places, land having frontages to the canal or access to the canal-rose and rose rapidly and splendidly in value, by the stroke of a fairy wand, without toil, without risk, without even a half-hour's thought. The landowners of Salford, Eccles, Stretford, Irlam, Warrington, Runcorn, &c., found themselves in possession of property which had doubled, trebled, quintupled in value. Now, I am not attacking those individual landlords. I think they were quite right to make the best bargain they could for themselves under the law. I do not blame them; I blame the law. I am not attacking the invidual, I am attacking the system. It is not the individuals we wish to injure; it is the system we intend to change. (Cheers.) But more than that, apart from these high prices which were paid, there was a heavy bill for compensation for severan disturbance, and injurious affection where no land was taken—(laughter)—injurious affection where no land was taxed—namely, raising the value of the land where it was not taken at many times its value. All these, added to the dead-weight of construction, to all those burdens on those whose skill, enterprise, and foresight enabled them to do this work. Much of this land today is rated at ordinary agricultural value, and in order to make certain that no injustice is done, that those landowners are not injured by our system of government, half the rates, under the Agricultural Rates Act, are paid back to them, and the balance is paid by you. The land is still rising in value, and with every day's work which every man in this hall does, and with every addition to the prosperity of Manchester, the improvement of this great city and of the vast community which dwells around it, the land is enhanced in value. I have told you what happened to the landowners. Let us see what happened to the shareholders and the rate payers who found that money. ordinary shareholders, who subscribed eight millions, have had no dividend yet. The Corporation loan of five millions, interest no dividend yet. The Corporation loan of five millions, interest on which is borne by the rates each year, has had no return upon its capital. Yet I think a return will come in time, but none has come yet. These are the men who did the work. Well now, I want to ask are the men who put up the money. Well now, I want to ask you a question. Do you think that it would be very unfair if the owners of all this automatically created land value, due to the growth of the city, due to the enterprise of the Corporation, due to the sacrifices made by the shareholders, had been made to pay a proportion at any rate of the unearned increment which they secured (cries of "No") back to to the Corporation and to the City, and to the community, whose presence, whose exertions, and whose enterprise had so greatly increased the value of their property? I should have thought that it would have been an extremely reasonable and fair proposition, especially as we do not touch anything that has happened in the past. Give them all that they have got up to the present, and only look forward to new accretions of value in the future. Well, that is communism, that is pillage, that is anarchy, that is a social revolution, that is the downfall of civilised society, the end of faith, family, Empire, monarchy, all.

THE TAXATION OF LAND VALUES.

There was a time not along ago when less violent language was used about the taxation of land values. A Tory House of Commons twice passed a bill, affirming that principle in a more drastic measure than our legislation now proposes. All the great municipal corporations throughout the land, the most Conservative as well as the most Liberal, have petitioned Parliament in favour of the taxation of land values. (Cheers.) Royal Commissioners presided over by the most able and most prominent persons in the country have explored the whole subject and pronounced in favour of the taxation of land values. Fifty years ago John Stuart Mill wrote in favour of it (cheers), and 100 years ago Adam Smith wrote in favour of it, and let me read you what they wrote. John Stuart Mill, in his "Principles of Political Economy," says:—

"Suppose there was a kind of increment which constantly tends to increase without any exertion or sacrifice on the part of the owner. . . . Consistently with complete possession on the part of the owner in such a case, it will be no violation of the principles on which private property is grounded if the State should appropriate this increase of wealth or a great part of it as it arose. This would not properly be taking anything from anybody, but would simply be applying an accession of wealth created by circumstances to the benefit of society instead of allowing it to become the unearned appendage to the rights of a particular class."

Adam Smith said more than 100 years ago in the "Wealth of

"Ground rents are a still more proper subject of taxation than the rent of houses. . . . Both ground rents and the ordinary rent of land are a species of revenue which the owner in many cases enjoys without any care or attention of his own. Though a part of this revenue should be taken from him in order to defray the expenses of the State no discouragement will thereby be given to any sort of industry. . . Ground rents and the ordinary rent of land are, therefore, perhaps the species of revenue which can best bear to have a peculiar tax imposed upon them.

These are the words of great economists and thinkers generally, but when a Prime Minister like Mr. Asquith (cheers), when a Chancellor of the Exchequer like Mr. Lloyd George (renewed cheers), have the courage to come forward and make definite proposals they are assailed with a storm of abuse and ins. lt, with howlings and ululations; then Parliaments are brok n up and Constitutions are violated, and then we all have to tak a hand in the game. (Cheers.) I am not at all disturbed. We none of us are the least discomposed by the clamours which have been raised. We have put the land taxes into the Budget (cheers). When the Budget is carried, as carried it will be (prolonged cheers), the land taxes, unaltered, unmodified, will be there. (Cheers.) Very important issues are at stake in the next few weeks in Britain. Do not underrate the importance of this land Every nation has its own way of doing things; every nation has its own successes and its own failures in particular All over Europe you have a system of land tenure far superior, socially, economically, politically, to ours. But the benefits of these superior land systems are largely, if not entirely, taken away by grinding tariffs on food and the necessaries of life. Here in England we have long enjoyed the blessings of free trade and of untaxed bread and meat; but, on the other hand, we had to set against these inestimable boons a vicious and unreformed system of land tenure. In no great country in the civilized world, in no great country in the New or in the Old World, have the working classes yet secured the advantages both of free trade and of free land (cheers), by which I mean a commercial system and a land system from which, so far as possible, the element of monopoly is rigorously excluded. (Cheers.) Sixty years ago our system of national taxation was effectively reformed, and immense advantages were reaped from that great work to which Sir Robert Peel and Mr. Gladstone (cheers) contributed. Advantages were reaped not only by the poorest but by the richest in the country as well. The system of local taxation to-day is just as clumsy and nearly as wasteful as the old unreformed system of national taxation. In many cases it is as great an impediment to progress, and it is, I think, the most sensible burden that the poorest class have to bear on their shoulders. I believe that it weighs to-day upon the interests of the country as heavily as the tariffs and the Corn Laws sliding scales. "You who shall liberate the land," said Mr. Cobden, "will do more for your country than we have done in the liberation of its commerce." (Cheers.)

MR. LLOYD GEORGE AT CARNARVON.

Addressing his constituents in Carnarvon on December 8th,

Mr. Lloyd George, said;—

The Lords say, "We have not rejected your Bills; we are only referring them to the country." (Laughter.) Let us examine that, because you will hear a good deal of it in the us examine that, because you will near a good deal of it in the ourse of the next few weeks, though you will not hear much about it afterwards. (Laughter.) And I tell you why it is a claim that does not bear examination. What does it mean? Just you follow the subject in the light of what has happened during the present Parliament. The first Session of this Parliament two great measures had passed from the House of Commons. The first of all was the Education Bill. (Hear hear) No one can doubt that the principles of that (Hear, hear.) No one can doubt that the principles of that measure had been submitted to the judgment of the electorate. It was rejected by the House of Lords. What was the second Bill? The second Bill was the Plural Voting Bill, better known as "one man, one vote." That was also rejected. Those are two Bills which have been unquestionably submitted Those are two Bills which have been unquestionably submitted to the electorate, and both were rejected in the first Session of this Parliament. What is the claim of the Lords ? The Lords said, "We did not reject them; we simply referred them to the people." Very well, suppose we had taken them at their word. There would have been a dissolution in the first Session of Parliament. The second year we then dealt with two great questions upon which the Scottish

electorate were unanimous. One was the Scottish Small Landholders Bill, and the other was the Scottish Valuation Bill. Both these Bills were rejected. You would have had a second dissolution in the second year of Parliament. Now you come to the third year. We have already had two dissolutions of Parliament in two years, if the claim of the peers is to be admitted. Now we come to the third year. The third year we had a Licensing Bill. (Hear, hear.) What happened? That was thrown out. A third dissolution of Parliament in the third year would, therefore, have been called for. We come to the fourth year of this Parliament, and the Finance Bill of the year is thrown out. A fourth dissolution of Parliament in the course of four years. Do they really think the people of this country are fools? (Cheers.) It is not a reference to the people, it is a refusal. (Hear, hear.) It means that whenever a Liberal Government happens to come into power there must be appeal a Palliament. happens to come into power there must be annual Parliaments, and whenever a Tory Government comes into power then the Septennial Act is to work. . .

THE LAND TAXES.

I now come to the land taxes. What are the proposals of these taxes? The first is this, that the owners of land should pay on its full real value. And when they talk about us exempting agriculture, the reason why we have done it is that the owner and occupier pay on its full value at this moment. You come to land in the neighbourhood of a town, and very rarely can you get land even and very rarely can you get land even upon a tenth part of its value. There is no justice in it, there is no fairness in it. And you must remember this, that the value of land in the neighbourhood of a town had been created by the industrial growth and energies and efforts of the inhabitants of the town themselves. (Cheers.) What is the second principle of the land taxes? It is that we are in future, when land grows in value, not owing to any expenditure by its owner, to any capital invested by him, to any improvements effected by him, but purely to the growth of the community around, then one-fifth of the increased value shall go to the pockets of the community that created the whole of it. (Cheers.) And what is the third tax ? We have got in this part of the country the leasehold system which is a truly vicious system. (Hear, hear.) Now, what happens when a man takes a piece of land to build upon it? It may be land at the time for which the owner may be only getting a few shillings. A man builds upon it, and the rent immediately goes up by leaps and bounds to as much as four, five, ten, and fifty times, and sometimes—I can give you cases—a 100 times the previous value of the land—purely because he has built a home for himself upon it. What better purpose could you put land to than that? He gets a lease for 60, 70, or 80 years. Year by year the value of that land and house passes out of the hands of the man that built it, who sweated for it, who raised money for it, into the hands of the man who never spent a penny in erecting that house. What do we say? We say the country has need of money and we are looking out for somebody to tax. (Laughter.) We do not want to tax food (hear, hear), we will tax no man's raiment, we will not tax the house that shelters him and his family—what shall we tax? We do not want to tax industry, we do not want to tax enterprise, we do not want to tax commerce—what shall we tax? We will tax the man who is getting something that he never earned (cheers), that he never produced, and that by no law of justice and fairness ought ever to belong to him. So when that lease expires and the landlord comes in and siezes that house he has got to give 10 per cent. to the community upon it. (Cheers and a voice:—"It ought to be 50 per cent.") Well, they say that 10 per cent. is robbery (laughter); I do not know what name they would give 50 per cent.; but the landlord makes 100 per cent.; we make 10.

LORD BUTE AND CARDIFF.

Well, now, if you can stand me a little longer, let me take my first proposition, that we are simply charging the landlord upon the real and not the nominal value of the land. I cannot upon the real and not the nominal value of the land. I cannot do better than give you one or two cases, one or two concrete illustrations. How they loathe these cases; they think facts are vulgar, so common, it is rude to mention them (laughter) that I really must apoligise for giving you a few facts. There is a very fine old castle in South Wales; it is now in the hands of the Scotsman called the Marquis of Bute. It is a magnificent building; it is the Marquis of Bute's South Wales residence. It has over a hundred acres of land, invaluable land in the heart of Cardiff. If you were to sell that land, I will not say you would get enough sovereigns for it to cover it, but you would get an enormous price for it. Well, that castle is now rated with all that invaluable land at £924 per annum. (Shame.) But, stop a minute, next door to this castle is a tailor's shop. It is 47 ft. by 90 ft.—that is, a little over 400 square yards. The castle and its ground is 500,000 square yards. The tailor's shop was rated at £947 (cries of "Shame!" and "Robbery!"). £924 for this gigantic castle with its magnificent grounds in the heart of one of the most prosperous cities of the Empire; next door is this small tailor's shop, rated at £23 higher every year. ("Shame!") Well, now, nobody wants to take that castle away; that is not the proposal. (A voice. "Turn it into a tailor's shop.") One suggests that I should make a tailor's shop of it. Nobody wishes to confiscate the property of the Marquis of Bute; all we say is that the tailor has to pay full value on his premises. (Cheers.) I could give you other cases, but you can multiply from your own experience, your own observation, your own knowledge. You can compare the way in which the tradesman is assessed in any town, great or small, for his premises with the assessment which is placed on some great baronial castle or residence in the neighbourhood. You find that the tradesman has often to encounter very hard times, and he has always to pay. He has to pay the wholesale man, he has to pay wages, he has to pay the tax-gatherer, he has to pay the rate-collector, and he has to pay the mortgagee. At any rate he has got to pay promptly, he has got to pay on the nail, and very often he has got to deal with people who have not got the same ideas of promptitude and punctuality as his creditors have. A large number of tradesmen are above this anxiety, but they have passed it on their way. No tradesman I have ever met objects to pay his taxes, whether Imperial or local (hear, hear), his fair share, but he objects to pay somebody else's share, for th

AN ILLUSTRATION OF THE INCREMENT DUTY.

Let me give you an example of the increment duty. I think I will take an illustration from this town. You had a demand here a short time ago for land for the purposes of a cemetery and a new school. The land which was wanted for the cemetery was rated at £2 an acre. What did the landowner ask for that land? He wanted £847 per acre. ("Shame!") Two pounds an acre at 25 years' purchase would bring us £50; the demand put forward is £847. There are two things in this Budget concerning that—namely, that if land is worth £847 it should be taxed upon that sum (cheers), and not upon £50. If land goes up in value so rapidly in the neighbourhood of towns, land worth £50 goes up to £800, the community which creates that value should get one-fifth of that increment for public purposes. (Cheers.) You had a demand for a public school and wanted land for that purpose. The sum asked in respect for that land, was, I think, about a thousands pounds an acre. In the TIMES to-day—poor old TIMES (laughter), it is getting more DAILY MAIL every day (laughter)—it says I propose to confiscate the land of the people, to tax them out of their land. Who says so? I only propose that the tax should be upon the real value, and not the nominal value; I only propose that where there is increment in the value which is entirely attributable to the industry of the community and not the industry of the owner of land, at any rate the community should have a share of it. That is a proposal that is in existence at the present moment in some of the greatest commercial cities of Europe, but no one calls it Socialism there. (Cheers.) It has not been carried by the Socialistic party; it has been carried by the great leaders of commerce, of trade, and of industry in those cities, and it is perfectly just. (Cheers.) Those are some of the taxes.

THE REVERSION TAX.

I will give you an illustration of my last tax of all, and a very good one too. (Laughter.) It is the reversion tax. This came into my hand yesterday morning; it comes from the trust deed of a Calvinistic Methodist Chapel, and since the monthly meeting vouches for it, it must be all right. (A voice, "Quite right," and cheers.) There is a little chapel that was built down in the Gower peninsula by the Calvinistic Methodist body. It was built many years ago, and it will be of interest to you to know that one of its first ministers was the late Mr. Wyndham Lewis. It is a very small chapel, and did not cost much to build; but the principle is just the same. It cost about £150. It is a poor

neighbourhood, and for years and years, week in week out, they contributed their coppers just to pay the debt of that little chapel, to keep it going and to paint, decorate and renovate it when necessary. But they had only a lease upon it. It was a lease on miserable hill land. The whole freehold of the land was not worth more than a few shillings. Just a short time ago that lease came to an end, and they thought it might be renewed. Not at all; the trustees were told that the chapel belonged to the landlord, and they had to buy the chapel back from the landlord ("Shame")—a chapel they had to build with years of sacrifice they had to buy back. ("Shame.") They had to pay £150 for the chapel. They paid for redeeming the chapel site £150. To take that chapel from them I suppose is not robbery. That is not confiscation when the landlord stipulates by that document that the whole fruit of the labour of generations of members of that little church passes at a certain time into his possession. Well, that is property, that is law, justice, but when I come along and say to that landlord, "Here, the State wants money to protect you and your property (laughter) your mansion, your rights, your privileges—we want money to protect you. You must pay £15 out of that £150," they say, "Robber." (Loud Cheers.)

THE VALUATION PROPOSALS.

I venture to say that every tax we impose is a fair one, a just one; but I tell you what they object to. It is the valuation. (Cheers.) How can you go to a town council whenever a town council wants land for a school, a cemetery, a waterworks, or a gas works, or for some other public purpose, say, for small holdings, for houses for the working classes—how can you go to that town council and say that land is worth a thousand pounds an acre when you have already made a declaration to the valuer an acre when you have already made a declaration to the valuer that it is not worth £50 an acre? You cannot do it. (Laughter and cheers.) There is a man who will go round all this land and will say, "How much is it worth? In my judgment it is worth (let us say) £300 an acre." The landlord will come down and say, "No, it is not worth £100." The matter will be settled by a perfectly impartial tribunal; there will be an appeal of the tribunal and the belief. appeal against that tribunal, and the ultimate Court of Appeal may say that it is worth £220 an acre. By-and-by that land will be wanted, it may be to build houses for the working classes. They will go to the landlords and say, "This land is worth £200 an acre." He will say, "Good gracious; it is worth £1,500 an acre." How can it be? (Loud cheers.) It is all registered. And if he does say that it is wroth £1,500 an acre, and if he proves that it is worth £1,500 an acre, then that means that that land has gone up from £200 to £1,500, and that it has increased in value by £1,300. Who created that difference? You will go to the landlord and say, "Did you make it worth £1,500 when it was only worth £200?" He will say, "Yes." We will say, "What have you done to it? Have you improved it is that the same of the same it in any way; have you done anything to increase its value? And if he cannot prove that he has improved it we will then say, "There is an increase in the value of £1,300 which is due to the community, and we will take a modest 20 per cent, of the increase." (Loud cheers.) They hate the valuation. (Cheers.) We are going to get at the real value of the land, and a good deal hangs on that. Each successive Parliament adds to the number of objects for which land can be compulsorily acquired. We have have added housing, small holdings, roads for opening up the country, afforestation, experimental farms. In future, when we get valuation, you will say, not fancy prices, but the real value. (Cheers.)

THE OBJECT OF THE BUDGET.

"These are the taxes, these are our proposals. What do our opponents object to? Where is the Socialism, injustice, and wrong? Where is the oppression? Where is the unfairness of it? Do they object to what we are spending the money for? They do not complain about our building Dreadnoughts; they want more, except that they want someone else to pay for them. (Cheers.) Do they object to pensions? What do they object to? Is it unfair to raise money for these purposes? We are imposing no burdens upon the earnings of any working man. The vast majority—I am sure the whole—of the middle class of this country escape additional burdens. We put no burden upon the necessities of life of anyone. (Cheers.) We are taxing the luxuries. If a man has enough after maintaining his wife and family, and can spare something upon whisky and tobacco, why should he not afterwards contribute towards the pensions and defences of the country? (Cheers.) No; we are raising

money by means that make it no more difficult for men to live, we are raising it for making provision for hundreds of thousands of workmen in the country who have nothing between them and starvation in old age, except the charity of the parish. (Cheers.) We propose a great scheme in order to set up a fund in this country that will see that no man suffers hunger in the dark days of sickness, breakdown in health, and unemployment, which visit so many of us. That is what we are going to do. (Loud cheers.) These schemes for the betterment of the people, we shall get them some day. We cannot get them without effort, and they will not be worth getting without effort. Freedom does not descend like manna from Heaven. (Laughter.) It has been won step by step, by tramping the wilderness, fighting enemies, crossing Jordan, and clearing Jebusites out of the land. I do not regret that we cannot obtain these blessings except by fighting. The common people have taken no step that was worth taking without effort, sacrifice, and suffering.

THE FINAL APPEAL.

Concluding in Welsh, he said:-" I cannot pretend to regret this conflict with which we are new confionted. well that democracies should now and again engage in these great struggles for a wider freedom and a higher life. (Cheers.) They represent stages in the advance of the people from the bondage of the past to the blessings of the future. Those who dread these political convulsions, who apprehend from them nothing but destruction and danger, have read their history The race has nothing to fear, except from stagnation. Against our will, we have been precipitated into this tumult. For all that, we mean to win our way through it to a better time. (Cheers.) The people may not secure all they seek, but if they bear themselves manfully they will achieve other ends they dare not even hope for now. Yesterday I visited ends they dare not even hope for now. Yesterday I visited the old village where I was brought up. I wandered through the woods familiar to my boyhood. There I saw a child gathering sticks for firewood, and I thought of the hours which I spent in the same pleasant and profitable occupation, for I also have been something of a 'backwoodsman.' (Laughter.) And here is one experience taught me then which is of use to me to-day. I learnt as a child that it was little use going into the woods after a period of calm and fine weather, for I generally the woods after a period of caim and line weather, for 1 generally returned empty handed—(Laughter.)—but after a great storm I always came back with an armful. (Laughter.) We are in for rough weather. (Cheers.) We may be even in for a winter of storms, which will rock the forest, break many a withered branch, and leave many a rotten tree torn up by the roots. But when the weather clears, you may depend upon it that there will be something brought within the reach of the people that will give warmth and glow to their grey lives, something that will help to dispel the hunger, the despair, the oppression, and the wrong which now chill so many of their hearths." (Loud cheers.)

Replying to a resolution of thanks, Mr. LLOYD GEORGE said:—"I am afraid that I shall not be able to come much among you. Whatever happens, I am pledged to go through some of the English constituencies and some of the South Wales constituencies, and, therefore, I must confide in you, my old friends, to fight this battle, not for me, but for the interests of the country, which, I think, you and I represent best in this meeting. It will make no difference to me whether they bring a man against me or not. (Laughter.) I have arranged my time in such a way as will best benefit the cause we have all at heart. It is not a local fight, it is not merely a national fight. Believe me, the democracy throughout the world watches this battle with an anxious eye." (Cheers.)

LATEST TARIFF REFORM SCHEME.

On December 8, the BIRMINGHAM POST published an elaborate statement of the Scheme of Tariffs which might be proposed if a Conservative Government is returned at the Election. The statement is regarded as embodying the considered views of Mr. Chamberlain, or the other persons who are at the head of the Tariff Reform movement. The following is the practical part of the scheme :

It is proposed to establish a general tariff, placing duties on practically all goods which are not deemed to be raw material, with the object, first, of raising revenue; secondly, of giving the turn of the market to the home producer when in competition with a foreign rival; thirdly, of making preferential agreements

with the colonies; fourthly, of securing better terms of entry into foreign countries which now exclude us by prohibitive duties; and, finally, of giving such encouragement to home producers that the evils of unemployment will be substantially mitigated. that the evils of unemployment will be substantially mitigated. The tariff is to be of the simplest possible form, and is not to be "protective" in the sense in which that word is understood in Germany or the United States. There is no intention, we believe, of having multifarious rates which throw open the door for Parliamentary intrigue or lobbying. There will be three rates of duty only, giving an average of about ten per cent. The plan which we believe to be at present favoured is to allow raw materials to come in free, to place a duty of five per cent. on goods materials to come in free, to place a duty of five per cent. on goods more on which little labour has been spent, ten per cent. on goods more nearly approaching the finished state, and fifteen per cent. on completely manufactured articles. There will be no variations from this scale, unless some very exceptional case can be proved. Thus the work of classification will be greatly simplified. Each article will almost naturally fall into its proper class, and even when there is death to except different received. when there is doubt no great difficulty can arise. Just as there are to be three rates of duty, so there will be three scales in each rate. To take an example by way of illustration—if an article is deemed to come under the ten per cent. rate, that will be the standard duty, applicable to foreigners who are commercially "friendly." But there will be a lower duty—possibly seven-anda-half per cent.-to be charged on colonial produce, and a higher duty—possibly twelve-and-a-half or fifteen per cent.—to be charged on the produce of countries which seek unduly to penalise British goods. The figures we give are intended only to be illustrative. They may be varied in the actual working out of the tariff. Corn, according to present views, is to be liable to a duty of 2s. a quarter when coming from a foreign country. The chief object of this duty, of course, is to make it possible to give a valuable preference to the colonies—Canada and Australia in particular. Mr. Chamberlain proposed to remit the whole of the duty to the colonies. There is, however, a possibility of this arrangement being modified by asking the colonies to agree to a substantial professor which will professor them form the whole substantial preference which will not free them from the whole The chief aim of any modification would, of course, be to increase the revenue, and at the same time to lend some encouragement to wheat-growing at home. Flour will have to pay a higher duty, in consideration of the fact that it has had labour spent upon it, and to the very desirable end of promoting the grinding of corn in this country. It is manifestly better that we should import corn and mill it at home (thus employing our own labour) rather than import flour which has been prepared by other labour. Another modification excludes bacon and maize from the free list. It is recognised that Mr. Chamberlain was other labour. mistaken in treating these articles on an exceptional basis, and we do not doubt that he himself is sympathetic with present intentions with regard to them. Such important raw materials as cotton and wool will, of course, come in free.

MR. A. CHAMBERLAIN ON THE CORN DUTY.

Mr. Austen Chamberlain writes to the Rector of Burlingham, Norfolk :-

"I do not anticipate that the small duty proposed on foreign corn will make wheat growing profitable where it is not so at present, but the possession of a moderate preference in regard to other agricultural products, and the increased demand for agricultural goods, which the development of the manufacturing industry under Tariff Reform, will bring, will give the farmer a better market for his produce and the labourer a better demand for his labour.

The prosperity of the industrial districts is vital to them both, for while the manufacturer may do an export trade as well as a home trade, the agriculturalist is dependent on the home market alone. Any lack of employment in the towns must react injuriously upon the sale of his produce and the demand for his labour, and there is, in my opinion, no greater error which can be committed, than that of supposing it is possible in this matter to separate the interests of the towns from those of the country."

SIR E. GREY IN THE BERWICK DIVISION.

Speaking at Wooler, Northumberland, on December 13th,

Sir Edward Grey, the Foreign Secretary, said:—
They must not judge the Budget by what they read about it from the Conservative speakers. No doubt it was very much

more attractive to read speeches than the Budget itself. It was not a pleasant thing to find money in the first place. The Liberals always said that where the State created value by its own act the State should be entitled to a portion of it. had been much contention over the land taxes, and it was impossible to get a clear view of those taxes from the apprehensions that had been created in the minds of the owners of land. Owners of land, and indeed rich people generally were so sensitive that they were subject to unnecessary scares. The Opposition complained that we did not follow Germany and some other countries on the subject of Tariff Reform, and charged the Government with spoliation and robbery when it adopted such foreign schemes as afforestation and the taxation of unearned increment. (Cheers.) In this country we had been much too slack about unearned increment. There were people who said that the Budget was only the thin edge of the wedge. "I say to them," said Sir Edward, "what the Lords are saying to us. Trust the people. (Laughter.) You must trust the people about these things, and say to them if you conceal the true value of your property for fear it should." be overtaxed you are having anything but trust in the people. (Cheers.) When land was wanted for public purposes in the past far too high a price had been given for it, and it would be a good thing to have a fair valuation throughout the country, so that when it was needed for public purposes it should not suddenly develop in value to 20 or 30 or even more times its value before it was wanted.

LORD CURZON AT OLDHAM.

Lord Curzon made a vigorous defence of the Lords at Oldham on December 15th. He claimed that they represented the people more faithfully than the Commons, a part of his speech which the Times correspondent described as more courageous than politic. We quote the following passage:—

Therefore, I say, what cant it is, (cheers) what humbug it is, what insufferable hypocrisy it is to talk about an effete oligarchy, into which you are perpetually pouring Radical recruits—into this body which, as I have shown you, is representative of every class and every service in the Empire—to denounce that as a Tory caucus the greater part of the members of which have been created by Liberal Prime Ministers, and to vituperate us as a House of landlords when a great many of us do not own a single acre of

land. (Cheers.) I hope you will think that I have made out a fair case, at any rate, as regards the composition of the House of Lords. But you may say, "What about your acts?" (Hear, hear.) Well, I will take acts; I want to shirk nothing. Mr. Winston Churchill the other day, in his slap-dash way of rewriting history, was kind enough to put the question: "Have they ever been right?" And, of course, he answered himself (laughter) in these words:—"In all the great controverses that he was a supersection of the state o In all the great controversies they have been absolutely wrong." (Hear, hear.) There is a gentleman who agrees with him, but I am glad to observe that he is only one. (Cheers.) Well now there are some more. I will take them on. (Laughter.) I wish I had time, but of course I have not this evening, to go with you through the whole of bygone years, from the days when, after all, it was the Barons who wrung the great charter of your freedom from King John. (Cheers.) But I may perhaps sum up all these centuries in two phrases from very eminent men. The first is a sentence that occurs in the writings of the famous French writer and free-thinker, Renan, who committed himself to this remark. which I am afraid will rather stagger my friend up there :--" civilisation has been the work of aristocracies." (Cheers, and cries of dissent.) The second, which will come rather more immediately home to you, is a remark by a famous constitutional and Parliamentary writer, Sir Henry Maine, who lived within the last fifty years:—"It seems to me quite certain that if for four centuries there had been a very widely extended franchise and a very large electoral body in this country, there would have been no reformation in religion, no change in dynasty, no toleration of dissent, not even an accurate calendar. The threshing machine, the loom, the spinning jenny, and possibly even the steam engine would have been forbidden." That is a remarkable testimony by a remarkable man, and it sums up the industrial history of the first 30 years of the last century, in the time which almost we ourselves remember. Was it not to the House of Lords that the Factory Acts, the Truck Act, the Artizans Dwellings Acts, owed, if not their initiation at any rate the impulse which drove them into law?

MR. LLOYD GEORGE IN WALWORTH.

Mr. Lloyd George, speaking in Walworth, South-East London, on December 17th said:—

What is the question which you have got to decide here, and which has to be decided in every constituency throughout the land.? It is whether the people are going to make their wishes known through their elected representatives, or whether they are going to depend upon the House of Peers. Who are the representatives of the people? They are the men who, first of all, have to come down to the constituencies and explain their views fully, who generally visit from door to door, and make themselves acquainted with the views of the people personally, face to face. They are cross-examined and heckled. They have got to ex-

They are cross-examined and heckled. They have got to explain fully what it is, if returned to the House of Commons, that they are prepared to do. At the end of five or six years, if they have not done it, they are called to the reckoning. Captain Norton and I have got to come down at the end of four or five years and face the very men to whom we have given pledges, to give an account of our stewardship, and if we have fallen short in the slightest degree we are called to account.

Now, that is the position of a member of the House of Commons. He is dismissed unless he has actually carried out the pledges which he has made to his constituents. (Hear, hear).

What about the House of Lords? (Laughter.) How do they ascertain the wishes of the people? (Laughter.) Have you seen any Dukes about the Walworth-road? (Great laughter and cheers.) Before the Budget was thrown out did any Earls leave their visiting cards upon you? (Laughter.) How do they ascertain the wishes of the people? (A Voice: "From the Brewers," and loud laughter and cheers.) I think there is a stain of beer upon their visiting card. (Laughter.)

their visiting card. (Laughter.)
What they do is this. Lord Lansdowne tells them—(hisses)—oh! he is the most innocent of the lot—what he heard from the Chief Whip of the Tory party. He repeats what has been reported to him by the chief Agent of the Tory party. He summarises to him in turn what he has heard from the local agents of the party, as to the expression of opinion given to them by somebody, utterly unknown down in their locality—(laughter)—some friends they met in a Public-house, probably.

Really, that is rather a roundabout way of ascertaining the opinion of a country. The Constitution has provided a way of doing it, and that is by choosing men to represent you in Parliament to whom you express your wishes, and if they do not comply with those wishes, well, you know what to do with them. I have never seen the slightest hesitation on the part of the constituencies in carrying out that process whenever they are dissatisfied. They got the opinion of the country, not at first hand, not at second hand, but at fifth hand, and these are the people who seem to imagine they are the better authority as to the wishes and the views and the opinions of the people of the country than its elected representatives.

Well, now whence comes this excessive anxiety on the part of the Lords to ascertain the opinion of the country? Where did it come from? Have they always shown this eagerness? (Laughter.) Is it hereditary? (Laughter.) I have some recollection of their resistance to the reform Bills which provided the machinery for ascertaining the views of the people, and so anxious were they that the views of the people should not be expressed that they resisted even up to revolution. So it is quite a new thing, this extreme anxiety on their part to ascertain the real views of the people of the country. (A Voice: "Some of the people.") Ah! yes. Well, now, where does it come from? You know it is rather one-sided. You go to some restaurant and you get an excessively polite waiter who shows you the dish before he starts carving, in order to ascertain whether it meets your wishes.

I will tell you what the House of Lords does. If the cook is a Liberal one, well, it insists on showing the dish and ascertaining the views of every customer before it serves a single cut, until it gets quite cold. But if the cook happens to be a Tory one they never ascertain the views of the customer. He has to take it, and very often when he has ordered chicken he simply gets crow. (Laughter.)

I have been struck in the debate on the Budget with this new care of the Peers for the wants of the people. If they object to paying it is purely in the interests of the people. (Laughter.) They say, "You are putting up the death duties, and imposing a super-tax and increasing the taxation on land. We have no objection to pay, but we don't think it is in the interest of the people." (Laughter.) If they withhold the land from the people it is purely to benefit the people to keep the spaces open, and if they charge extortionate rents for the land they let that

again in the interest of the people. See the effect of crowded streets without air and light. That is to their interest. (Laughter.) They are so much more compact. It draws them nearer together; it is so much more sociable, and keeps them warmer in the winter, whereas if you open out the land, and have roomy buildings and plenty of air, just look at the distance between you and your next-door neighbour. With these gardens the wind would blow around you, and the sun would spoil your earpets. (Laughter.) It is all in your interest—the administration of the land. It is time you should appreciate this great tender care for us by the Lords. They say you think that we keep up these great establishments in the country for our own benefit. Not at all—(laughter)—but purely for the interests of the people. (Laughter.) The game laws—look at them—he expense and the trouble we are put to keeping these going to provide employment for the people. (Laughter.) Gamekeepers and useful employment for making and keeping together prisons, all in the interest of the people. Well, they will discover this election that the people are not so green. (Cheers.)

No; here we had a great burden cast upon us owing to the exigencies of national defence. Who clamoured for Dreadnoughts? I remember a great meeting in the City, presided over by Lord Rothschild—(hisses)—in which he demanded that there should be instantly laid down eight Dreadnoughts. We have ordered four, and he will not pay. (Laughter). There was a very cruel King and taskmaster in the past who ordered Lord Rothschild's ancestors to make bricks without straw. (Laughter.) I believe that is a much easier job than making Dreadnoughts without money. (Laughter.) We had to get the money. They admit it now. We had to get it for pensions—(cheers)—which they did their very best to upset. Now they are going about the country saying, "Nothing further from our minds." Then why do they object to pay for them?

the country saying, "Nothing further?" why do they object to pay for them?
"Ah, but," they said, we do not object to their being paid for—not at all, but we think that the way you are going about it is not the right one. You should not put it upon the land of the country. Why don't you tax food"? Tax the food of the workman's children in order to spare the acres for the landlord's child—(hisses and cries of "Shame!")—so that the workman's store to feed his child should be diminished and dwindle in order that the estate shall be preserved for the landlord's heir. We'll have none of that. (Loud cheers and cries

of "Give it 'em.")

I see the word "reaction" there. It is the spirit of reaction. That spirit takes you back sixty years, to the days of the Corn Laws. It will take you still further back, to the days when the the Commons were struggling for the right to grant supplies, and to secure redress and, still further back, to the days when the barons ruled the land. Our policy is a policy of forward—progress. They say, "Let us go back." (A Voice: "Never!") The Budget found them out—found them out in time, and stopped the conspiracy, and now they are worrying about their land. They are anxious about their privileges. They are unhappy about their general condition. But I am so glad to see anxieties for once fleeting from the cottage to the castle. (Cheers.) It is a good omen.

I come from a part of the country where we have got some very fine mountains, and I will tell you how we, who never could afford a weather glass, used to know what kind of weather was coming. We used to look at the hills, and if we saw the clouds hanging heavily on the lower ridges, we knew there would be bad weather; but if we saw the clouds lifting, and gathering round the summits, we knew that there was going to be fine weather. Ladies and gentlemen, the clouds are lifting from the valleys—(Cheers)—from the lowly and humble homes of the poor; they are gathering round the tops—there is a fine day coming. (Loud and prolonged cheers, during which the right hon, gentleman resumed his seat, having spoken for fifty-two minutes.)

LORD CARRINGTON ON THE THORNEY ESTATE.

The following extract from the speech of Lord Carrington in the House of Lords on November 24th is interesting:—

The Duke of Lords on November 24th is interesting:—
The Duke of Bedford, who was one of the best if not the best of all the good landlords in England, was rash enough in 1897 to publish a book, in which he called attention to an estate in his possession, the Thorney Estate in Cambridgeshire. That estate consisted of about 23,000 acres, and contained some of the finest land in England. There was no house on the estate and there was no upkeep of any sort. The noble duke had

described it as an estate which did not pay its way, which was a source of perpetual expense, and which was unsaleable. They had it from him that in 1895 there was a deficit of £441 and that the income-tax paid on the estate was £160. They had been in office for four years and in the fourth year a Budget had been introduced which, if they were to believe one-hundredth part of what they were told, was going to bring the most utter ruin and destruction on the country which the mind of man could possibly conceive. (Opposition cheers.) But the most amazing thing had happened. In this Budget year, when there was no confidence, when nobody would buy, and when securities were going out to foreign countries, in this year of catastrophe and sorrow, the noble duke had put this unsaleable estate into the market. He (Lord Carrington) had bid for it at once (laughter) on behalf of the Crown. It might be said that this was the thin end of the wedge for the nationalisation of land. (Laughter.) He had bid for the estate and his offer had been extremely courteously treated, though it had been treated with the contempt which it had deserved. (Laughter.) He had had the estate valued by the Crown valuer and he had offered for this unsaleable property the fair market price which had been put on it. The offer was not listened to for one single moment, and this unsaleable estate had been sold in this year of woe for £750,000.

NEWS OF THE MOVEMENT.

GLASGOW.

The following resolution was moved in Glasgow Town Council, on December 9th, by Bailie Alston, seconded by ex-Bailie P. G. Stewart, and carried by 29 votes to 18.

That in view of (1) the resolutions adopted by the Corporation in favour of the Taxation of Land Values, and

That in view of (1) the resolutions adopted by the Corporation in favour of the Taxation of Land Values, and particularly the resolution adopted by the Corporation on 18th November, 1908, resolving to petition the Government to include in the present Finance Bill the provisions necessary to give effect to the principles of the Taxation of Land Values; and (2) the fact that the said Finance Bill of the Government provides for the separate valuation of land and improvements, the principle of which the Corporation has urged successive Governments to establish, the Corporation again expresses its approval of those provisions together with the hope that the Government will put them into operation with the least possible delay.

In moving the resolution Mr. Alston said that although the

In moving the resolution Mr. Alston said that although the proposals in the Finance Bill were not so thorough or farreaching as those previously adopted by the Council, they recognised that they made a beginning. It was not as a political question that he raised it. Mr. Stewart seconded the resolution on grounds of social justice. The previous question was moved by Mr. Hunter, and seconded by Mr. G. B. Young. We congratulate the Glasgow Council on its tenacious support of this principle, and regard this latest step as of good omen for the effort, which must shortly be renewed, to make land values the basis of local taxation.

LINCOLNSHIRE.

On December 13th, under the auspices of the United Committee, the President of the English League, Mr. E. G. Hemmerde, K.C., M.P., addressed a crowded audience in the Louth Town Hall. Mr. J. D. Blanshard, J.P., President of the Louth Division Liberal Association, was in the chair, supported by Mr. T. Davies, M.P., Liberal candidate for the division, Rev. Thos. Hill, Rev. Hugh Parry, Mr. F. Skirrow, and many prominent local Liberals. The meeting was a somewhat lively one, but Mr. Hemmerde had a splendid reception, and made a telling speech. After the following resolution, proposed by Rev. Thos. Hill, and seconded by Rev. Hugh Parry, had been passed by a large majority, Mr. Davies, who is a strong supporter of the Budget, especially the land clauses, addressed the meeting, and was enthusiastically received. The resolution was:—

was enthusiastically received. The resolution was:—

"That this meeting welcomes the Budget with its provisions for the valuation of land, as a preliminary step towards the relief of all agricultural buildings and improvements, dwelling-houses, business premises, shops, factories and machinery from the burden of rates and taxes, as well as towards the opening up of land for the employment of labour and capital by the rating and taxation of land values;

unhesitatingly condemns the House of Lords for their wanton and unconsitutional opposition to the Finance Bill; and pledges itself to do everything possible at the coming election to support the Government in their decision to make the will of the Commons prevail."

ISLE OF THANET.

A correspondent writes: "I am glad to be able to report that for Thanet we now have a candidate in J. W. W. Weigall, Esq., who is heartily espousing the Budget, and particularly the land

clauses thereof, so that all adherents of the League are able whole-heartedly to support his candidature.

At his inaugural meeting on December 15th, in the Royal Theatre, Ramsgate, the Land Song was sung from the platform just prior to the commencement of the speeches. Copies of the search and head distributed are the same that here is the same and the same that here is the same that the same the song had been distributed among the audience, which numbered about 1600, and a large number joined in the singing. On the following day similar proceedings took place at the Theatre Royal, Margate. The sincerity and appreciation of the audiences was very apparent.

The local members of the League are hoping to be able to arrange a series of meetings early in January to afford opportunities of explaining the fundamental righteousness and beneficent effects of the Taxation of Land Values.

Mr. Weigall, who until recently was a Free Trade Conservative has had the courage to be true to his principles, and confess to his conversion by the Lloyd-George Budget. There is a very decided move of approval throughout the constituency, and great hopes are entertained of his return to Parliament in January.

BOLTON.

The Bolton League for the Taxation of Land Values have been active in the holding of meetings and in the circulation of "Land Values." During the good weather open air meetings were held in the Town Hall Square, where questions were answered and new friends enlisted for the coming campaign. With the assistance of the United Committee a series of ward meetings is now being promoted. Special Election literature will be circulated at these meetings. Local friends and supporters willing to serve the movement at this time are requested to communicate with the Secretary, Wallace Carter, 2, Ramwell Street, Bolton. Street, Bolton.

LIVERPOOL.

Members of the Liverpool Land Values League are busy supporting candidates for the General Election who are in favour of the Budget. In addition, arrangements have been made to hold open-air meetings every Sunday. At two different points to be selected from time to time, addresses will be delivered

at 3 p.m., while at 7 p.m. a meeting will be held on the plateau in front of St. George's Hall, Lime Street.

The League has been very active for the past ten weeks and a great number of meetings, held under various auspices, have been addressed by members.

PORTSMOUTH.

Although the By-election at Portsmouth did not come off because of the impending General Election, the members of the Portsmouth League took the fullest advantage of the occasion and spared no effort to inform the electors, and to appeal to them to support the Government for land values against the lords and land monopoly.

Meetings were addressed as follows :-

- Nov. 23.—St. Mary's Road, Kingston: W. King and J. H. McGuigan., 24.—New Road, Buckland: W. King and J. H. McGuigan., 24.—Powerscourt Road, North End: W. King and J. H.
 - 24.—Powerscourt Koad, North End. W. King and J. H. McGuigan.
 8.—Penhole Road, Fratton: W. King and J. H. McGuigan.
 11.—Town Hall Square: Mr. Harvey and J. H. McGuigan.
 14.—Twyford Avenue: J. H. McGuigan.
 16.—Fratton Bridge: J. H. McGuigan.
- Dec.

MANCHESTER.

In addition to those meetings announced in our last issue the following meetings have been held :-

Dec. 2.—Crossley's Works, Openshaw, dinner hour address:
J. Bagot and A. H. Weller.

- S.W. Manchester S.D.P., "The Single Tax": A. H. Weller.
- -Withington Presbyterian Young People's Society, "Taxation of Land Values": A. H. Weller.
 -Todmorden Liberal Club, "Taxation of Land Values":

- -Todmorden Liberal Club, "Taxation of Land Values":
 A. H. Weller.
 -Ashbury Works, Openshaw, dinner-hour address: J.
 Bagot and A. H. Weller.
 -Radcliffe League of Young Liberals, "The People's
 Opportunity": Open air, A. H. Weller.
 -Economic Class at Manchester League Office, at 8 p.m.
 -Crossley's Works, Openshaw, dinner-hour address:
 John Morley and A. H. Weller.
 -Economic Class at Manchester League Office, at 8 p.m. 15.-
- 17.-

The Secretary writes:- "Our class-meetings continue to grow in membership and interest, and it is possible that we may meet weekly after Christmas, instead of fortnightly, as we have done hitherto."

Mr. Reinhold Ockel (late of Warrington) has very kindly presented the Manchester League with 9,000 copies of a Single-Tax Sermon by Pastor Emil Felden, of Bremen, Germany, for free distribution.

MIDLAND LAND VALUES LEAGUE.

The following meetings have been addressed by the Secretary, Mr. Chapman Wright:—

- Nov. 24.—Stourbridge G.B.L.: "The Next Great Reform."

 " 25.—Erdington: "Land Values must be Taxed: Why?"

 " 26.—Digbeth Parliament: "Radical Finance."

 " 28.—Way Mills Congregational P.S.A.: "The People's Jubilee."

 " 30.—South Herefordshire, Clehonger: "Real Tariff Reform."

 Dec. 1.—South Herefordshire, Harewood End: "Real Tariff
 - Reform." South Herefordshire, Lyde (Open Air): "Real Tariff
 - Reform.
 - Reform."
 -South Herefordshire, Holmer: "Real Tariff Reform."
 -South Herefordshire, Kentchurch: "Real Tariff Reform."
 -South Herefordshire, Ewins Harold: "Real Tariff Herefordshire, Ewins Harold:
 - Reform."

 8.—Sparkhill Liberal Club: "Real Tariff Reform."

 15.—Kings Heath Y.B.L.: "Land Value Taxation."

A debate of considerable interest and importance, in view of the possibilities of a contest in the Handsworth Division at the General Election, took place in the Town Hall on Thursday and Friday, December 16th and 17th, between Mr. Chapman Wright, Secretary of the Midland Land Values League, and Mr. Ernest Marklew, the Socialist Parliamentary candidate for North-ampton, the issue being Liberalism versus Socialism.

SCOTTISH NOTES AND NEWS.

The Scottish League issued a whip last month to the members of the Glasgow Corporation in connection with Bailie Alston's motion on land values, which was brought before the Council on December 9th, and carried by a vote of 29 to 18.

Mr. John Gordon opened a discussion on the Finance Bill at the rooms of the League, 13, Dundas Street, Glasgow.

Mr. G. N. Barnes, Labour M.P. for the Blackfriars Division of the City of Glasgow, is not to be opposed by the Liberals at the forthcoming election. Mr. Barnes has been a fearless advocate of the taxation of land values in the House of Commons.

The League has issued a manifesto to the electors of Scotland which will be sent out along with a special leaflet issued by the United Committee, quite half-a-million copies of which will be in circulation from now to the election.

Other election leaflets provided by the United Committee are being widely distributed at meetings.

Although the official campaign will not begin till the New Year, the preliminary campaign has been in full swing for some weeks past. The issues are two—Land Values and the Veto of the Lords. The intense interest taken in politics is shown by the great crowd Mr. McKinnon Wood addressed in the City Hall. About a year ago his meeting in St. Rellox did not number 250.

Members of the League have addressed the following meetings during December:

ng December:—

3.—Polmont Liberal Association: W. K. Brymer.
6.—Dundas Street E.W. Church: Alex. Mackendrick.
7.—Public Hall, Lenzie: Thomas Cameron.
7.—Lenthouse U.F. Church, Govan: Graham Cassels.
7.—Possilpark Liberal Association: W. K. Brymer.
9.—Bishopbriggs N.W. Lanarkshire: David McLardy.
10.—Govan Liberals: W. K. Brymer.
13.—Whiteinch Liberal Association: W. K. Brymer.
14.—Airdrie Co-operative Society: Graham Cassels.
14.—Glasgow Ironmongers Association: Ex-Bailie Burt.
14.—Parkhead Young Scots: W. K. Brymer.
15.—Tollcross Young Scots: W. K. Brymer.
16.—Kirkentillock Liberal Association: W. K. Brymer.
17.—Causewayhead Liberal Association: W. K. Brymer.
20.—Dundas Street E.W. Church: Graham Cassels.
20.—Strathaven, S. Lanarkshire: Alex. Mackendrick.

20.—Strathaven, S. Lanarkshire: Alex. Mackendrick.
23.—Maryhill Young Scots: W. K. Brymer.
24.—Cupar Fife Young Scots.—W. K. Brymer.

WHAT THE ENGLISH LEAGUE IS DOING.

The following meetings, in addition to those announced in the December issue, have been addressed during the past month :-

Dec.

1.—Chipperfield, Herts: T. W. Toovey, C.C.
2.—Hastings, League of Young Liberals: F. Skirrow.
3.—Hastings (two meetings): F. Skirrow.
3.—Laycock, near Keighley: Wm. Thomson, J.P.
4.—Hastings, Ore Hill School: F. Skirrow.
5.—Colne Valley, L.Y.L., Netherton: F. Skirrow.
6.—Cononley, Keighley, Lib. Assoc.: Wm. Thomson, J.P.
8.—Wordsworth Road, S. Hornsey: J. W. Graham Peace.
10.—Grassington Liberal Assoc.: Wm. Thomson, J.P.
12.—Windhill Liberal Club: Wm. Thomson, J.P.
13.—North Hackney, L. and R. A.; J. W. Graham Peace.
13.—Outlane, Colne Valley: Wm. Thomson, J.P.
17.—Leverstock Green, Herts: T. W. Toovey, C.C.
20.—Hampstead Libl. Assoc.: F. Verinder (Lantern Lecture.)

Lecture.)

-Choppington, Northumberland: Jas. Veitch.

Mr. James Veitch will be speaking in Cumberland and West-moreland from December 27th to January 11th. Mr. Skirrow goes to Mid-Norfolk on December 29th to assist Mr. Lester in his candidature for that division. Owing to the very great pressure of work in the office at present, the General Secretary is anxious not to add to his list of lecturing engagements till after the General Election.

A circular has been sent to the members of the League, making a special appeal for their personal and financial help during the General Election. There is hardly a reader of LAND VALUES in England and Wales who cannot give some help to our great cause at this time of its greatest opportunity. Here are some suggestions :-

(1) If you are a member, is your subscription paid up? (2). If so, can you spare a donation for special election expenses? (2). It so, can you spare a donation for special electron expenses;
(3) or get any of your friends to join the League? (4) or send
the General Secretary the names and addresses of sympathiesrs
likely to join? (5) Can you circulate some of our leaflets and
pamphlets among your friends or at election meetings, or
(6) show a poster? (7) Will you "heckle" your candidate
as to his views on the Taxation of Land Values, and help him
all you can if he is "sound"? (8) Can you bring our literature
to the potice of any friendly candidate or his agent? to the notice of any friendly candidate or his agent?

The very incomplete list of selected candidates available at the time of writing, includes 60 members of the League. Most of the League members in the present House appear to be standing for re-election. The new candidates are :-

Blease, W. Lyon (Lancashire, Chorley).
Chancellor, H. G. (Shoreditch, Haggerstone).
Conybeare, C. A. V., (Lincolhshire, Horncastle).
Costello, L. W. J. (Strand).
Hindle, F. G. (Lancashire, Darwen).
Lester, W. R. (Norfolk, Mid).
Outhwaite, R. L. (Sussex, Horsham).
Rowntree, Arnold (York).
Verney, H. C. W. (Wiltshire, South).
Young, F. Hilton (Worcestershire, East).

The President, two Past-Presidents, and eight Vice-Presidents of the League are among the candidates already announced.

The Annual Dinner of the League, in commemoration of Henry George and (this year) also in celebration of the adoption of Land Valuation by the House of Commons was held at Lyons' "Popular" Cafe, Piccadilly, on Monday, November 20th. There was a larger attendance than on any previous occasion There was a larger attendance than on any previous occasion of the sort, and a most enjoyable evening was spent by those present, in spite of the impending rejection of the Finance Bill by the House of Lords. In the regretted, but unavoidable absence of Mr. E. G. Hemmerde, K.C., M.P. (President), the chair was taken by Councillor C. H. Smithson (Halifax). Mr. W. R. Lester and Mr. and Mrs. L. H. Berens were among those whose absence was much regretted. The Chairman proposed: "The memory of Henry George," and afterwards "Our Cause," the latter being coupled with the names of the guests of the evening—Messrs. Crompton Llewelvn Davies guests of the evening—Messrs. Crompton Llewelyn Davies M.A., and John Paul, the Secretaries of the "United Committee," —the toast, and the replies of the guests, being received with great enthusiasm. Mr. Alexander Mackendrick (President of the Scottish League), proposed the health of "Our Friends in Other Lands," to which Mr. Joseph Fels replied, and the health of the Chairman was proposed by the Rev. Stewart D. Headlam, L.C.C., and responded to. Among those present were Miss Llewelyn Davies, Mrs. Smithson, Miss Sybella Gurney, Mrs. E. R. Pease, Miss A. Werner, Miss Lilian Harris, Miss Frances Verinder, P. S. L. Werner, Miss Lilian Harris, Miss Frances Verinder, Towner, Miss Lilian Harris, Miss Frances Verinder, Towner, Miss Lilian Harris, Miss Frances Verinder, Towner, Miss Frances Verinder, Towner, Miss Frances Verinder, Mis B.Sc., Alderman Thompson (Richmond), Councillor Toovey (Herts C.C.), Rev. A. C. Auchmuty (Birmingham), Rev. Thos. Herts C.C.), Rev. A. C. Auchmuty (Birmingham), Rev. Thos. Hill (N. Somercotes), Messrs. Edwin Adam, M.A. (Edinburgh), G. B. Weddell (Glasgow), T. F. Walker (Birmingham), D'Arcy W. Reeve, J. C. Durant, H. G. Chancellor (candidate for Haggerston), F. Skirrow (Yorkshire Agent), A. Wilme Collier, C. W. Loveridge, Arthur Lewis (Margate), Chas. F. Fells (Ramsgate), Chapman Wright (Secretary Midland Land Values League), W. P. Byles, M.P., Walter Isaac, J.P., J. H. McGuigan (Portsmouth League), R. L. Outhwaite, Edward McHugh (Liverpool League), John Orr, M.A. (Land Values Press Bureau), A. H. Weller (Secretary Manchester League), T. Hart-Davies, M.P., William Munn (Assistant Secretary English League), Frederick Verinder (General Secretary), R. C. Trevelyan, W. C. Wade, E. Belfour (Hampstead), C. J. Cawood (Yorkshire League), Chas. Horn (New Southgate), J. Z. M. Hamilton (Putney), Joseph Edwards (Editor Land Reformers' Handbook), G. Crosoer (Editor Land and Labour), Geo. B. Orr and Mrs. Orr, A. W. Madsen (and other members of the staff of the "United Committee"), Walter Coates, T. N. Whitehead (Cambridge), R. C. S. Wade (St. Leonards), E. S. Weymouth, M.A., O. F. Dowson and many others. Dowson and many others.

All communications, subscriptions, etc., for the English League for the Taxation of Land Values should be sent to Frederick Verinder, Gen. Sec., 376 and 377, Strand, London, W. C.

JANUARY MEETINGS.

Sun.

2.—Bournemouth Progressive Society: W. G. S. Coad,
"Taxation of Land Values." 7 p.m.
4.—East Grinstead, League of Young Liberals: Fredk.
Verinder: "The Land Question and the Unemployed."
12.—Bingley, I.L.P.: Wm. Thomson, J.P., "The Taxation of Land Values." Tu. Wed.

Mon.

Honley (Colne Valley): Wm. Thomson, J.P., "The Taxation of Land Values."

-Walthamstow, I.L.P.: Fredk. Verinder, "Land and Sun.

Mon.

24.—Mccting of Central Council.
31.—St. Philip's Mission, Balaam Street, Plaistow, E.:
Fredk. Verinder.

COLONIAL AND FOREIGN NEWS.

CANADA.

Mr. F. J. Dixon, of the Manitoba League for the Taxation of Land Values, writing to Mr. Joseph Fels, on November 14th, 1909, says:—"The eyes of the world are on the House of (land) Lords. They are between the devil and the deep sea. If they reject the Budget it means death to them, and if they accept it ditto. I think and hope they will force a general election. The future is ours however they act."

UNITED STATES.

'Mr. A. D. Cridge, of the PORTLAND LABOUR PRESS, Oregon, also writing to Mr. Fels, on November 12th, 1909, says:—
"I wish I could impress it upon the people who are fighting with you that the entire world is looking toward England. Every stroke they strike helps us here. We are forcing the discussion of the land question in papers here that have always proceeded as if there was no land on earth (?), and the great Budget is what is bringing them to it. Every great speech Budget is what is bringing them to it. Every great speech or decisive action enables us to start things here. The passage of the Budget in England means that the land question will be a specific to the start of th have to be taken up in the United States, and it forces it to the front in Oregon."

Mr. Joseph Leggett, the well-known Attorney and Police Commissioner of San Francisco, writes as follows to an English correspondent, on November 28th:—"A member of quite a prominent firm of attorneys in this city asked me to let him prominent firm of attorneys in this city asked me to let him have the speeches of Lloyd George on the Budget. I lent him my Land Values, which he has since returned with grateful thanks. You have no idea of the deep and general interest that is being taken in your Budget in this country. Our plutocratic press has at last got on to the fact that our people were getting the news in spite of it, and now it is trying to make amends for its past dereliction. All our papers are now full of editorial comment, and strange to say, they dare to make amends for its past dereliction. All our papers are now full of editorial comment, and, strange to say, they dare not offer a crumb of comfort to your suffering dukes. The last few weeks have wrought a wondrous change. It is marvellous how much interest in and knowledge of the Single Tax has developed, and in the most unlooked for quarters. I remarked to an old S. T. friend yesterday that we are getting incontestible proofs of the efficiency of our labours of instruction during the last 30 years. Our pupils are now passing their during the last 30 years. Our pupils are now passing their examination, and are showing up finely. Yours will show their proficiency at the General Election."

VICTORIA.

On October 26th the second reading of the Land Tax Bill was carried in the Legislative Assembly by 46 votes to 14. The Min-

ority consisted of Ministerial supporters.

On December 16th the Victorian Land Tax Bill, which was finally passed by the Legislative Assembly on November 26th, was considered by the Legislative Council, which had carried by 17 votes to 8 an amendment omitting the taxation proposals and converting the Bill into a valuation measure. The revenue from the taxes was estimated at £200,000.

A dispatch on December 19th says that Mr. Watt, Treasurer of Victoria, speaking at Stawell in support of the Government candidate at a by-election for the Legislative Council, referred at length to the action of the Council in refusing to pass several measures, including the Land Tax, Electoral Reform, and Closer Settlement Bills, without important amendments. Mr. Watt declared that it was for the electors to say whether the Council or the Assembly was to rule the country.-Reuter.

A GERMAN VIEW OF THE CRISIS FROM "Morning Post" CORRESPONDENT.

The Kreuz Zeitung states that the English Conservatives have discovered that it is impossible to convince the electors that benefit will accrue from introducing Tariff Reform, and that the people are embittered against the Lords to a much greater extent than was imagined. It declares that the English Con-servatives, realising the futility of endeavouring to gain votes servatives, realising the futility of endeavouring to gain votes with Tariff Reform or the House of Lords as an electoral cry, have had recourse to a red herring" in the shape of the German "bogey." The opinion of the leading German Conservative organ is that a "dangerous game is now being played in England, for if the 'Yellow Press' succeeds in gaining a Tory victory by creating a panic among the masses through dwelling on the insane fear of German invasion, men may be placed at the helm who might wish, for personal reasons, to provoke a war with Germany."

NEW SOUTH WALES.

LAND AND LABOUR.

The cosmopolitan unemployed of Fleet-street and the City generally had a vivid object-lesson this morning as to the need of land-law reform. Amid the block of traffic a procession of four crowded 'buses was several times brought to a stand, and amongst the piles of luggage sat some forty sturdy, well-dressed young

Scotsmen, animadverting in jocular, uncomplimentary terms

on London's fog.

"Farm workers for New South Wales. Per the 'Blue Anchor' Line," was the placard borne by each vehicle. Crowds of London's out-o'-works--strong, sturdy mechanics, seedy clerks, and loafing idlers crowded around the vehicles at every available moment, speculating as to what nationality the muscular, fair-haired men belonged.

"Swedes, I bet yer," said one. "Yer carn't understand a blessed word they sais."

"Germans, I says," remarked another; whilst still a third voted "Roosians goin' aht to hour Colonies whilst we 'as ter starve at 'ome."

It is thus that the WESTMINSTER GAZETTE representative described the progress of these Scotch emigrants on their way to a country where land is being opened up. The journalist jumped on to one of the 'buses and had a talk with some of the occupants.

"It is not much use," said one, "staying in our own country with things as they are—more and more land going out of culti-

vation, work less regular every year, and farmers cutting down wages. We number nearly forty altogether, and most of us come from Aberdeenshire. We are farm hands, sons of crofters and other agriculturalists. I am a shepherd myself, and therefore have not been so badly off as some of my friends who have had to get a living on cultivated land."

From New South Wales newspapers we learn that there is a great demand for labour in almost every industry. The building trade is so active that working builders, bricklayers and quarrymen are hard to get and are demanding a rise in wages. The position of the masters is an anxious one. The Wages Board has fixed wages, but to quote the words of the Sydney Morning

HERALD of October 27th-

'Just how long the terms of the awards made by the boards may remain in force will largely depend on the continuation of the prosperity of the trade. In some quarters it is felt that as soon as some of the big Government jobs, such as the Registrar-General's new offices, are let there will be an extra demand for stonemasons and this may, in the opinion of the men themselves, have an effect on the wages of the most skilled workmen similarly with many of the other trades."

The advertisement pages of this paper seem to be almost wholly occupied by advertisements of land for sale and for labour of every conceivable kind. The butchers have had their wages raised by 8s. per week and slaughtermen can hardly be had at any wages. The breaking up of land monopoly by the heavy taxes on land values accounts very largely for this activity and if New South Wales can keep her land open to the thousands of good men who are going from Great Britain she will soon be the most prosperous state in the world. It is time, however, that the British people appreciated the meaning of this drift of population to other lands and followed the example of New South Wales in securing fruitful opportunities for their own people at home.

NEW PUBLICATION.

THE SMALL HOLDINGS CONTROVERSY.

An interesting and useful pamphlet with an Introductory Letter by Lord Carrington. It is largely the result of the discussion on the principles and working of the Small Holdings Act of 1907. Mrs. Wilkins has collected the fruits of that discussion, and by their help pressed her inquiry one or two steps further. She favours tenancy. One reason for this is expressed thus by Lord Carrington: "Under a system of tenancy a man has the whole of his capital available for his business, while under a system of ownership he is handicapped by having a portion of it either locked up in the land, or in the pocket of the usurer or money-lender, who sooner or later may swallow up the whole." Mrs. Wilkins developes this view. She shows how the movements in prices, the variations in seasons, require an elasticity and freedom in his tenure that cannot be secured under ownership. The merit of her work is that it leans in every part towards freedom and security.

"What then are the necessary conditions for the advantageous working of a small holding? First, the man must feel that he himself will reap the benefit of his own toil; he must not only have absolute security of tenure but security for his improvement It is in theory only that this point is easiest attained when the

THE SMALL HOLDINGS CONTROVERSY. TENANCY V. OWNER-SHIP.—By Mrs. Roland Wilkins.—P. S. King & Son, West-minister. Price 2d.

man is an owner. In practice a perpetual tenant under a public body, with compensation for improvements, is not only absobody, with compensation for improvements, is not only acsolutely secure in his tenure, but he is in a better position should one of those innumerable occasions arise when a man is hampered by being tied to his holding for fear of loss."

Mrs. Wilkins has not reached a final solution. That is bound up with the valuation of land to a far greater extent than most people believe. Taystion of land values will complete the solu-

people believe. Taxation of land values will complete the solu-tion when it is perfected. We hope to deal with this subject

THE LANDLORDS' LAW.

What the Lords are Fighting for in MANCHESTER.

(Leaflet No. 12.)

Ship Canal and Land Value—What the Landlords receive.

In 1896 Mr. E. T. Hooley, the company promoter, bought Trafford Park Estate for £360,000.

In 1897 he sold the estate to the Trafford Park Estates Company for £901,000, making a profit of £540,000 in the transaction.

Land which was sold at the rate of £327 per acre in 1893 was sold at the rate of £4,840 per acre in 1902.

For 561 acres of undeveloped land which was taken for the Ship Canal and which was assessed for poor rate at £19 per annum, the late Lord Egerton of Tatton received under award £63,240, or 3,328 years' purchase of the rateable

What the People Pay.

The making of the Manchester Ship Canal, with the consequent increase in population and trade, sent up the value of the land, but the people who paid and are still paying for the Canal have got none of the value. The ratepayers of Manchester have been paying an average rate of 81d. in the £ for the past fourteen years to meet the interest on the

capital spent in making the Canal.

This is the Landlords' Law—The land speculator is to get £540,000 in one year without doing anything to earn it; the landowner is to get 3,328 years' purchase of the amount for which he is assessed; they are not to be asked to leave one halfpenny of it for rates or taxes; the speculators are to continue drawing the increase in land values; the Manchester ratepayers are to continue paying heavy rates, and are not to get one halfpenny of the increased value which this expenditure creates—This is the Landlords' Law.

Land Value in Business Centre—What the Landlords Receive.

In April, 1880, property at 81-89, Market Street, Manchester, was sold at the rate of £308,590 per acre. In April, 1897, the same property was sold at the rate of £532,844 per acre—an increase of £224,254.

In October, 1885, property at the corner of Cross Street and John Dalton Street was sold at the rate of £286,992 per acre. In December, 1902, the same property was sold at the rate of £665,500 per acre—an increase of £378,508.

In May, 1894, property in Corporation Street was sold at the rate of £432,131 per acre. In 1900, the same property was sold at the rate of £609,840 per acre—an increase of £177,709.

In 1871, property at the corner of Fennel Street and Long Millgate was sold at the rate of £26,620 per acre. In 1907, the same property was sold at the rate of £156,372—an increase of £129,752.

The People pay again.

Since 1890, Street Improvements costing £273,125 have been carried out in the neighbourhood of these properties.

UNITED STATE

Here again the ratepayers of Manchester pay to increase the value of the land, and the landowners walk off with the increased value without being asked to pay one halfpenny of it. The Manchester man working for a pound a week, the Manchester woman working for sixteen shillings, the Manchester shopkeeper fighting against bad trade and low profits, have to pay rates for canals, streets, and other public services; the Manchester landowner, who draws a hundred thousand pounds from these services, pays nothing to keep them up. This is what the Lords are fighting to maintain. This is the Landlords' Law.

The People's Law.

The Budget is the People's Law. It provides for the separate valuation of land and improvements. It makes it possible for the tax collector to get at the landowner and to take back for the benefit of the people the value which their common industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. After the Budget is passed, shops, houses and food can be relieved of taxation. This is the People's Law.

What the Lords are fighting for in GLASGOW.

(Leaflet No. 13).

The Clyde and Land Value.—What the People Pay and the Landlords Receive.

"The Clyde made Glasgow." We have all been told this story. In the old days no ships could come up to the city. Now the river has been deepened and widened, and trade is carried on with the whole world. It is this trade which has led to the growth of Glasgow. "The Clyde made Glasgow;" and so far as shipping is concerned the Clyde Trust made the Clyde. They made it by levying shipping dues on shipowners, who passed on these dues to the merchants, who passed them on to the people of Glasgow. Therefore, the people of Glasgow made the Clyde. The making of the Clyde has made Partick, Govan, Scotstoun, Renfrew, Clydebank, and Dalmuir. It has sent up the value of the land on both sides of the river. The landowners received £666,419, from the Clyde Trust for land between 1866 and 1906. A few years ago the Clyde Trust paid Mr. Speirs of Elderslie £104,500 for 110 acres at Renfrew; since then they paid Lord Newlands, who voted against the Budget, £84,107 for 19 acres at Meadowside, or 1.440 years purchase of the rateable value. Up to 1906 the Clyde Trustees had spent £8,400,000 in improving the Clyde. That is, the Trustees take the money of the people to make the Clyde navigable. The river makes the land value, and the Trust has to pay this value to the landowners for the right to use the land. The landowner walks off with a hundred thousand pounds, and is not asked to leave one halfpenny for rates. This is the Landlords' Law.

The City and Land Value

Besides making the Clyde, the people of Glasgow have paid to make the City an attractive and convenient place of business. They have made streets, laid out parks, brought in a water supply, and carried out sewage schemes. In doing these things they have made the land valuable, but the landowners again take this value. In 1897 the Corporation paid £8,000 for 70 square yards of land at the foot of Buchanan Street. This is at the rate of £553,142 per acre. In 1777 this land was sold at the rate of £600 per acre; so that during 120 years its value increased almost a

thousandfold. The industry and expenditure of Glasgow citizens make this value, but the landlords receive it. This is the Landlords' Law.

The Parks and Land Value.

Between 1895 and 1904 the Glasgow Corporation paid £93,000 for the land included in Bellahouston Park. In 1897 they paid £29,000 for Tollcross Park. They spent several thousands in laying them out, and the result for the ratepayers was the privilege of paying higher rates, and for those who lived in the neighbourhood of the parks, the privilege of paying from £2 to £6 more in rent. Thus the landlords are paid high prices for the land, the value of which the people create, and they are paid again for the benefit the parks bring to the householders, and they are not asked to contribute one half-penny out of their thousands to the City rates.

What the Duke Pays and What he Receives.

In 1908 the Duke of Montrose, who voted against the Budget, demanded £26,000 from Glasgow Corporation for 380 acres at Loch Arklet. He was awarded £19,000. This land would be rated at about 6d. per acre, and the Duke would pay 9s. or 10s. to the Stirlingshire County Council. It seems to be a good law for the Duke which enables him to receive from one public body £50 per acre, and to pay to another public body on the assessment of 6d. per acre, less one half, because it is agricultural land. The people of Glasgow had to pay him 2000 years' purchase of the assessment, on which he paid rates to the County Council. Forty years' purchase would be a liberal price, but the law gives 50 times this sum. This is what the Lords are fighting to maintain.—This is the Landlords' Law.

The People's Law.

The Budget is the people's law. It provides for the separate valuation of land and improvements. It makes it possible for the tax-collector to get at the landowner, and to take back for the benefit of the people the value which their industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. Houses can be built and let at moderate rents. After the Budget is passed, shops, houses and food can be relieved of taxation. This is the People's Law.

What the Lords are Fighting for in LONDON.

(Leaflet No. 14).

London Land Values—made by the People, taken by the Landlords.

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. The present Duke voted against the Budget.

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 one halfpenny. This is the Landlords' law.

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.

Monopoly's Reward and Labour's Wage.

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, who pay high ground rents and high house rents, and they are obliged to pay rates out of their scanty earnings. This is what the Lords are fighting to maintain. This is the Landlords' law.

How landowners and houseowners are rated.

Devonshire House and Grounds extend to about 163,000 square feet, and are rated at £4,168.

Lansdowne House and Grounds extend to about 93,000 square feet, and are rated at £2,500.

Berkeley Hotel and other buildings occupying an area of about 153,000 square feet in Berkeley Street and Dover Street, are rated at £43,570.

The Ritz Hotel occupies an area of 26,000 square feet, and is rated at £17,084.

The Bath Club, in Berkeley Street, occupies 11,400 square feet, and is rated at £3,500.

The owners of houses and shops in Berkeley Street and Dover Street occupy some 10,000 square feet of land less than the Duke of Devonshire, and pay more than ten times as much in rates. The Ritz Hotel occupies one-sixth of the space occupied by the Duke, and pays four times more in rates. The Bath Club occupies one-eighth of the space occupied by Lord Lansdowne, and pays one-quarter more in rates. Lord Lansdowne moved the rejection of the Budget. Both he and the Duke of Devonshire voted against it. Their policy is—Tax your houses and shops, but do not tax our land. This is the Landlords' Law.

The People's Law.

The Budget is the people's law. It provides for the separate valuation of land and improvements. It makes it possible for the tax-collector to get at the landowner, and to take back for the benefit of the people the value which their industry and expenditure create. After the Budget is passed, idle land can be taxed into use and idle men can get employment. Houses can be built and let at moderate rents. After the Budget is passed, shops, houses and food can be relieved of taxation. This is the People's Law.

These leaflets are published by the United Committee in attractive form. The one dealing with London is illustrated by a plan of Devonshire House and adjoining buildings. Quantities can be had on special terms of 4/- per 1000 for use by Parliamentary candidates. Address Land Values Publication Department, 376, Strand, London, W.C.

LAND SONGS FOR THE PEOPLE.

(1) THE LAND SONG.

Air-" Marching through Georgia."

SOUND a blast for Freedom, boys, and send it far and wide!
 March along to victory, for God is on our side!
 While the voice of Nature thunders o'er the rising tide—
 "God made the Land for the People!"

Chorus-

The Land! the Land; 'twas God who gave the Land!

The Land! the Land! the ground on which we stand!

Why should we be beggars, with the ballot in our hand?

"God gave the Land to the People!"

2. Hark! the shout is swelling from the East and from the West: Why should we beg work and let the Landlords take the best? Make them pay their taxes for the Land—we'll risk the rest;

The Land was meant for the People.

Chorus-

3. The banner has been raised on high, to face the battle din:
The Army now is marching on the struggle to begin.
We'll never cease our efforts till the victory we win,
And the Land is free for the People!

Chorus-

4. Clear the way for liberty! the land must all be free!

Britons will not falter in the fight, though stern it be,

Till the flag we love so well shall wave from sea to sea,

O'er land that's free for the People.

Chorus-

(2) LAND MONOPOLY MUST CLEAR. brassor

Air-" Tramp, Tramp, the boys are marching."

 CHEER up, comrades,! look on high, Light is breaking in the sky,

And the Glorious Truth to all will soon appear, Which doth guide us in the fight 'Gainst the tyranny of might,

Land Monopoly from off the earth must clear.

Chorus—

Tramp, tramp, tramp, the boys are marching,
All along the line we'll make them clear—
On this principle we stand, that the Value of the Land
Shall be paid into the Treasury every year.

Long the people have been fooled,
 While the House of Lords have ruled,
 But the hour of freedom now at last draws near;
 For the quickening power of thought
 Will their tactics bring to nought,
 Land Monopoly from off the earth must clear.

Chorus-

3. Gilded idlers have been blest
By the Peers, and all the rest,
Who have fattened on the toilers every year;
But God's bounties shall be freed
From the lust of human greed,
Land Monopoly from off the earth must clear.

Chorus-

Here we stand for True Free Trade
 In the world our Father made,

 Stored so richly wherewithal mankind to cheer;
 And with ringing loud acclaim,
 Men shall hail true Freedom's reign,

 Land Monopoly from off the earth must clear.

Chorus-

Wm. D. Hamilton.

The above Songs are published in a 4 pp. Song Folio, 16in. by 11in., printed on high class paper with an attractively illustrated front cover. Price 1d. each, by post 2d., per doz. 9d. post paid, per 100, 6s. 6d.; per 1,000, £3, carriage paid. The songs are being widely distributed in leaflet form (without music) at 4s. per 1,000. No. 1 ("The Land Song") is also being sold alone with music at ½d. each, 2s. per 100, 10s. per 1,000, carriage paid, and can be had either with pianoforte accompaniment, or harmonised as a hymn.

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In my humble opinion, it would be better a thousand times to give all complainants the short answer the Dey of Algiers gave a British ambassador, representing certain grievances suffered by the British merchants,—" My friend, do not you know that my subjects are a band of robbers, and that I am their captain?"—better it would be a thousand times, and a thousand thousand times more manly than a hypocritical process.—Burke.

Squire Coke went to Lunnon to kick up a fuss;

He'd best stay at home and grow tur-r-nips with ous!—

Old Norfolk Rhyme.

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