

The ninth Annual Conference of the National League of Young Liberals, held in Bristol on 14th June, 1913, resolved (with only one dissident) that :—

This Conference affirms its belief that the policy of the rating and taxation of land values is the most practical and just method of relieving the burdens upon industry and improving the economic condition of the people.

On September 6th the Annual Meeting of the Welsh National Liberal Council, held in Colwyn Bay, unanimously passed a resolution welcoming the Government's intention to deal with the injustice of our present land laws, and adding that :—

It trusts that (the Government's) measures will be of a drastic and far-reaching character, safeguarding the rights and promoting the interests of the people both in town and country, and, among other important reforms, securing the removal of the burden of taxation from enterprise and industry to land values.

On October 10th the Council of the Scottish Liberal Association, at the annual meeting held in Kilmarnock, unanimously resolved that :—

This Council reaffirms its deep conviction that the existing deplorable condition of the people in regard to bad housing, low wages, and rural depopulation is directly traceable to land monopoly; welcomes the declared intentions of the Government to take into consideration the reform of our land laws and the readjustment of rating and taxation, ensuring that land values will be available for public purposes.

At a conference of Manchester and Salford Leagues of Young Liberals, held in the Reform Club, Manchester, on September 30th, a Young Liberal Municipal Programme was discussed. The first item, carried unanimously, was as follows :—

Since the present system of rating constitutes a tax on industry, being based on "property," mainly the creation of individual citizens, we advocate instead the rating of site values, which are the creation of the community as a whole, and can therefore only be held by individuals as the trustees of the community.

On October 25th, at a meeting of the Yorkshire Federation of Liberal Clubs, held in Leeds, a resolution of confidence in the Government was moved. With one dissident the meeting adopted an addition to the resolution, "emphatically declaring that" :—

Any measure of land reform which does not include a substantial measure of the taxation and rating of land values is unworthy of public support.

The resolution, carried at the Chancellor of the Exchequer's historic Glasgow meeting on February 4th, and submitted to him for his approval, declared that the meeting "awaited with confidence" a far-reaching measure suited to the needs of Scotland, which would (among other reforms) by the taxation of land values relieve the burdens pressing so heavily on enterprise and industry.

On February 27th the Glasgow Liberal Council unanimously resolved that it—

Hails with satisfaction the declaration of the Prime Minister and the Chancellor of the Exchequer on the question of land law reform, especially the Taxation of Land Values.

Speaking in the House of Commons on July 25th, 1913, on the subject of small holdings, Mr. Runciman, M.P., President of the Board of Agriculture, said :—

One side of this question that was constantly giving trouble was the enormous assessment on which small

holders had to pay. The present rating system was one of the greatest obstacles they had to face, for it penalised those who wished to make the most of the land.

On December 11th Sir John Simon, M.P., the Attorney-General, in the course of his initial speech as candidate for North West Manchester in the next election, said :—

Another point in our policy is the rating of property. . . . I shall be very discontented with our housing proposals unless they include some scheme for the introduction of a system of rating which shall not discourage improvements as it does now, but shall encourage them. It should aim at securing for the community some portion of the value which the community itself has created.

The speeches and declarations of the Chancellor of the Exchequer in the course of his Land Campaign have been already noticed. His references to the anomalies of the rating system have been too numerous and too lengthy to repeat. At Glasgow he definitely committed the Government to the rating of land values, if he did not do so at Middlesbrough, in the generally sound but less distinct statement that :—

I am perfectly certain that there are many owners of land who are not paying anything like their fair share. There is another thing I want to say about rates. There are people who do not contribute now who ought. I give you a case. That is the case of that noble lord who sold his land for £250,000 for 344 acres. He was paying at the rate of 12s. an acre, not paying rates at 12s. an acre. He was paying on the basis of 12s. an acre. He was probably paying about 2s. 6d. an acre. It is about time he should pay on the value he charges other people. The worst of the present system is that the moment a man neglects his property he escapes rates; the moment a man begins to improve his property he is fined as a ratepayer.

LEWIS HENRY BERENS

In our triumph at the thought of our advancing progress we have to pause to mourn the grievous and exceptional losses sustained by the movement during the past year. Lewis Berens died on the 2nd November, 1913, and a familiar name, a noble character, a devoted and inspired colleague and co-worker was taken from us. Lewis Berens lived for the movement to which he had given himself and all his endowments for more than thirty years. With a rare spirit he spent the best part of his life in fostering its growth, and as it developed and widened out into new spheres of activity he but kept the harder at work. Every step forward into new fields of activity found him ready. Once he knew the cause of social wrong he knew the cure, and this he unflinchingly taught: the consequences to himself and to his prospects could take care of themselves. He sought the society and co-operation of others like-minded to himself, and set out with high courage on his life's work. He knew his own case and strengthened himself always with a knowledge of the case of his opponent. He was familiar, as few writers and lecturers are, with the writings of the masters of Political Economy, and he had a speaking acquaintance with the minor writers as well. He was a keen student also of contemporary history and philosophy, and followed closely the views of writers who devoted themselves in any degree to the study of social problems.

Our people at home and abroad knew Lewis Berens by his works, by his informing books and writings, and by the reviews and expositions of our policy which for

so many years appeared in our columns above the familiar signature "L. H. B." These services so well maintained in LAND VALUES were given with gladness and enthusiasm, for Lewis Berens regarded our journal and its work of prime importance. To him it was undoubtedly the best and biggest instrument for the promotion of our ideas; it was the agency which brought the forces of the organised movement together and kept them together. Through it he could speak in freedom to our public; he could suggest what should be done in the way of propaganda; he could lay bare some fallacy or clear away some doubts, as the case might be. The journal was his constant care, and amid all his brilliant work with his pen he never considered himself better occupied than when devoting himself to its pages.

So long as the movement for equal rights to land exists, Lewis Berens will exist. His work is an abiding contribution, and we can be glad and grateful for what he was permitted to do. In him we have lost a loving and lovable friend, a charming companion, a loyal and trusted comrade, one whose influence for good will remain with us for all time.

JOSEPH FELS

A few months after Lewis Berens had passed away it was our painful duty to record the death of Joseph Fels, which took place, after a brief illness from pneumonia, at Philadelphia on Sunday, 22nd February, 1914. It is difficult to realise even now that we are bereft of this great advocate of our cause, who, in his work here as a member and generous supporter of the United Committee during six short years, carved out for himself a name and a place in the movement never to be forgotten while Single Taxers are banded together to promote their ideal. He was rightly regarded as a leader in our world-wide movement. He gave his life to its service, and he wisely used his means to open up the way for others to do likewise. There are, after all, only three main things one can do—talk, write, and provide the means for others to talk and write. He did all three to some purpose. If ever a man stood, body, soul, and spirit for the cause he loved to serve, it was Joseph Fels. If he had any ambition for a place in the movement, it was to be known and appreciated as a worker and not as a generous subscriber to its funds. His efforts were by no means confined to Great Britain or to his native country, the United States. He reached to co-workers in Germany, Denmark, Hungary, Sweden, France, Spain, China, and his donations were the means of awakening new thoughts and activities in Australia and New Zealand. His correspondence was voluminous. It came from all parts of the globe wherever anything was being done; wherever a single taxpayer could be found ready to do anything to promote the policy, or one who could suggest any action to be taken, he seemed to get into communication with him. He was a man with a faith that knew no geographical boundaries, nor frontier lines. He would set out cheerfully to some conference to be held on some phase of the social problem in some foreign land, with the deliberate intention of finding some one to voice his views, as readily as he would go to speak at a meeting at his own door. Whatever company he found himself in, he fearlessly proclaimed himself as an unfettered disciple of Henry George. This was his religion, and he lived up to it. He loved his fellow-men in whatever walk of life he found them. He gave much from his store of worldly goods to spread the

light on his cure for social problems, and along with his devoted wife he generously helped many other causes as well. His coming into the land values taxation movement here in Great Britain marked a new era in our activities. It was the signal for strenuous effort by voice and pen. The opposing forces of every kind had to reckon with a volume of sentiment for which they were ill prepared, and when he passed beyond our ken our more farseeing opponents had to admit that he was the direct means of advancing our ideas quite beyond their power to gauge or control. What Joseph Fels achieved for the cause he lived and died for constitutes a striking and all-enduring tribute to his memory.

THE NEED FOR FINANCIAL SUPPORT

The unexpected and lamented death of Joseph Fels, who was the most liberal subscriber towards our funds, has introduced a new problem in financing the Committee's operations. The vigorous, sustained, and effective propaganda we have been able to carry out, as to which this and our previous Annual Reports bear witness, is in jeopardy unless the advocates and supporters of the taxation of land values realise that Joseph Fels's work must be taken up and continued. Let it not be understood that Joseph Fels had no associates in providing the means to pay for maintaining our past activities. Since his coming to us he has induced and influenced ever-increasing donations from others which amount to a sum far in excess of what the movement previously was able to collect. Yet it was a constant source of vexation to him to think that his well-known generous support kept back contributions from many who, persuading themselves that the Committee's needs were not urgent, thought they could afford to spend their money in other directions, although they were as firmly convinced as Joseph Fels was in favour of our policy. Whatever justification there may have been for this belief, the time has now come for the movement, not to supplement Joseph Fels's donations in a more liberal measure, but to find substitutes to take his place and maintain at the same time increasing support from other sources. Our past record of achievement and the admitted danger of slackening our efforts in any degree only emphasise the urgent necessity of persevering with undiminished strength in our agitation. But it is impossible to do so, it is impossible to make the campaign, to hold meetings, to print and distribute the leaflets and pamphlets so necessary for spreading the knowledge of our policy, or to do anything to influence public opinion, unless the requisite funds are placed at our disposal. Those who have the means to make our cause advance and believe in it have a responsibility which we are sure they will be the first to recognise. One friend, a member of the United Committee, who knows and understands the value of the United Committee's work and the services it can render in advancing his ideals, has promised £100 per annum for the next three years, apart from and in addition to his annual donation of a like amount, if thirty-nine others can be found to join him. His appeal has meantime resulted in a response of donations of £500 from one supporter, £250 from another, and £300 from three others. We cannot believe that numerous others will have difficulty in persuading themselves that £100 or more is no undue contribution for them to make to the movement they have at heart. But we are not approaching only those who can give