Mr Edward Trodd, who quoted Whittier's lines: "Never yet

Mr Edward Floud, who was vainly set In the world's wide fallow."

The new President, Mr Thirsk, rendered an eloquent tribute to Mr Cole's service extending over 37 years, and other members joined in expressing their high appreciation and warm personal regard. It is interesting to recall the fact that Mr Cole's association with the movement dates from the delivery of an address in Portsmouth by Mr Chapman Wright, the present Secretary of the Midland League.

Our principal activities during the past year have been concerned with a series of monthly meetings and economic class work. These meetings received reasonably good notice in the local Press, and Press propaganda has been done also in the frequent "Letters to the Editor" from League members, including Messrs F. C. Bailey, Osgood and Franklin. On the other hand, the League work has been seriously handicapped by the accident to Mr McGuigan which incapacitated him, but now he is making

good progress towards recovery. The League also lost the capable co-operation of Mr Osgood in his departure for London. The help rendered by Land & Liberty to the League was specially mentioned, and the United Committee was thanked for the service of the literature in the way of books, pamphlets and leaflets which the League had used to good effect during the year.

HIGHLAND LEAGUE: I. Mackenzie, Hon. Secretary, The Arcade, Inverness.

The Department of Agriculture applied recently to the Scottish Land Court to have two of the smallholders removed from the holdings at Inches, near Inverness. But the Land Court have refused the application on the ground that the charges for improvements are "excessive" and "unreasonable." The improvements are "excessive" and "unreasonable." The bonds the land-holders refused to sign amount to £800 and 1762 respectively. The interest, together with rent for land (130 for 33 acres) was an impossible burden. This important decision ought to lead to a reduction of rent and revision of

bonds of all the small-holders in the Highlands.

As reported in the Ross-shire Journal (17th May) the Rev T.

Murchison, of Glenelg, has rebuked the Secretary of State for
Scotland for having turned down the case for the Highland
Small Landholders even before he has heard their story direct or received the petition that has been extensively signed. situation is desperate, and the Rev Murchison quotes typical examples of distress. If the Highland League were equipped with funds a most effective campaign could be carried out at this testing time on behalf of the smallholders, the crofters and the farmers generally to show the way out of their difficulties and brings coranized pressure to hear on the Covernment. and bring organized pressure to bear on the Government.

COUNCILLOR J. C. DOYLE

A sincere although unfortunately belated tribute must be paid to the memory of Councillor J. C. Doyle, of Newcastle-on-Tyne, of whose passing in December, 1933, we have only just heard. Councillor Doyle had been ill for some time and thus correspondence had been interrupted. He was known throughout the Tyneside as a champion of the working people and as one who ever remonstrated publicly against appalling housing conditions. His title to respect in the land values movement is the lead he gave to the agitation for land value rating, being responsible for the striking Report issued by the Newcastle City Council revealing the way in which the City had been held to ransom by high-priced land; and he had the greatest share in organizing the Municipal Conference of Northern local authorities held in Newcastle in March, 1930.

Some of the cases he gave in his speech at that Conference were as follows: Land bought for housing at Ferguson's Lane, 107½ acres at the price of £52,675, which previously had been rated at an annual value of £30 4s. 2d. Again, the purchase of land at St. Anthony's, 125 acres for £57,556, previously rated at an annual value of £13 5s. 10d. He mentioned also the general results of the enquiry made by the Council's special Within the committee of which he wrote the Report. past 25 years the City had acquired 653 acres, paying a total price of £318,973, which previous to purchase had been rated at an annual value of £1,527.

Among those who fought to remedy this scandalous state of affairs Councillor Doyle's place will not soon be forgotten.

AN APPEAL TO LANDLORDS

Mr W. J. Ogden uses a racy and attractive style in his Tax Talk to Business Men, a well-printed and easily read book addressed to the business community of Baltimore. It is published by the Albrecht Company at the price of \$2. "Land value," he says, "is one of the most interesting things in the world. It is not the worth of sand or dirt or rock. A filled-in marsh may be the most valuable land in the city and farms of great fertility the least valuable. What is called the growth of the city is the intersection of intersecting streets, forming many blocks of such sizes that the land is made suitable for dwelling and business purposes. The street also becomes the way for the distribution of water, gas, electricity, rapid transit, sewerage, police and fire protection, access to the courts and city hall, access to schools, parks, public health, harbour, and all the activities of the public service corporations. In describing the distribution of the services of government, for that is what these services are, we find that every service of government is brought to the blocks by the streets. These are the things government does and for which the taxes are levied. They are directed to one thing: the use of land served by them. They are the reason, the source and the continuance of land values. Plainly stated: Land values are the product of the services of government."

From these premises the conclusion is inescapable that the revenue for the payment of the government services should be derived alone by the taxation of land values. But Mr Ogden is not satisfied with that demonstration. He tries to prove that the abolition of all the present taxes that penalise the use of land and diminish earnings would increase the value of land by an equivalent amount and more; that in fact the landowners of Baltimore would be enriched by the change; even the owners of vacant lands would get a higher price or a higher rent, a net increase after paying their new land value tax and they would get that out of the largely increased wealth that the change would bring about. In this Mr Ogden overlooks several very important factors—(1) the effect of increasing the supply of the land now unused and therefore diminishing its value and pro rata the value of all other land; (2) the greatly increased contribution (as compared with present taxes) that would come from those sites where land value is higher in proportion to the improvement value than is the average over the whole city; (3) that the cost of the government services may quite easily expand beyond the present cost, especially as it is admitted that the wages of all workers will increase, and (4) that neither Mr Ogden nor anyone else can deny the right of the community to the whole of the value attaching to land.

The pretty picture presented to the landowners of Baltimore is that the land value tax will be restricted to the expenses incurred on government services, that these expenses are now being met by injurious taxes which hold back the production of wealth and depress land values, that when the user of land is relieved of these burdens the owner of land will benefit, and that the owner is to retain and enjoy this benefit because the government is not entitled to take more in land value taxation than exactly balances the cost of the services it performs. For the rest, the book chops logic with Henry George on the statement that "private property in land is unjust" when Henry George made it so perfectly clear that the injustice lay not in the private possession of land but in the private appropriation of its rent. He would secure and sanctify this right of possession by stopping the private appropriation of land values. But Mr Ogden would not allow that

land values should be appropriated for the public. He has no word to say either that all the people should have equal opportunity to use land or that the land value belongs to the community. He in fact says that it belongs to the landowner after the owner has paid so much of it to the government as is equal to the cost of the government services. It was hardly necessary to say in the foreword that "This is not the Henry George idea." The reader discovers this himself, but whether this is just the way to appeal to the attention of the landed interests of Baltimore and get their sanction for some thin end of the wedge we very much doubt. After all, the rent-payers in Baltimore are also a worthy and influential constituency whose claims upon this land value deserve attention.

Economic nationalism, tariff barriers, exaggerated Protection to aid selfish vested interests, and trade restrictions of every kind combine to make the world most unsafe for democracy.—Buenos Aires Herald, 21st February.

In the by-election for the Swan Hill district of South Australia Mr Cyril Judd stood as an independent candidate making land value taxation the main plank in his programme. On the final count he received 4,333 votes, as against the successful candidate's 4,496. Mr E. J. Craigie, M.P., who assisted in the campaign, writes: "We heartly congratulate Mr Judd on the splendid fight he made, and feel certain that with a little more educational work the seat can be won."

Australia is one of the many countries which "encourages" the sugar industry. The Government has entered into an agreement with the sugar interests whereby the monopoly is to be extended for another five years, the extension of sugar production is prohibited and the retail price is to be maintained at 4d. per lb. This is more than four times the price at which sugar is offered in the free market. The Colonial Sugar Refining Co. has capitalized reserves to the amount of £7,000,000 and given one free £20 share for each share held by its members.

Mr Fred L. McGhee has been selected by the Walton Divisional Labour Party, Liverpool, as their prospective candidate at the next General Election. He is a son of the late Richard McGhee, the personal friend of Henry George and one of the foremost advocates of the Henry George teaching, the founder of the National Dock Labourers' Union and Member of Parliament for South Louth in 1896 and Mid-Tyrone until 1918. Mr Fred McGhee is a member of the Executive of the English League for the Taxation of Land Values and of the National Trade Union Club. At the previous Election (1931) in Walton the results were: R. Purbrick, Conservative, 31,135; F. A. P. Rowe, Labour, 11,183.

When land is plentiful in the market, land is cheap, but when you support measures like the De-rating Act (1929), then landowners can withhold land from use, pay nothing, get speculative prices for their holdings, transfer rates from land to improvements, like your houses, and up go your assessments and the amount you are called upon to pay. When you allow land to be withheld from use and make this easy by de-rating land, then land will reach famine prices, and you, as users of land, will pay more for it, if you or your town are the purchasers or lessees-Wm. Bowler, in an article contributed to the April A.E.U. Journal.



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