

## THE PARLIAMENTARY MOVEMENT 'FOR THE TAXATION OF LAND VALUES.

To some extent the agitation in favor of the taxation of land values in the British Parliament was based on the Municipal movement. There were, however, occasions on which this question was discussed quite independently. As a matter of fact the Parliamentary movement preceded the Municipal movement and the latter has largely served its purpose and exhausted itself in good propaganda work. For weal or for woe the question has now entered the precincts of St. Stephens and is awaiting favorable treatment there. The Municipal movement is likely to suffer to some extent for this very reason. In the region of Municipal politics the question did not rouse party antagonisms to the same extent. These are now awakened by the Budget introduced by Lloyd George in April, 1909, and its provisions for the valuation of land.

William Saunders, M.P., Treasurer of the English League, raised the question as early as 1886, and in March, 1895, a resolution was moved in the House of Commons by A. D. Provand, who was then Member for the Blackfriars and Hutchesontown Division of Glasgow. The resolution was in the following terms: "That no system of taxation can be equitable unless it includes the direct assessment of the enhanced value of land, due to the increase of population and wealth, and the growth of towns." This resolution was seconded by J. Fletcher Moulton, then a famous advocate and now a prominent English Judge. The resolution was passed without a division. This was in the declining days of the Roseberry Liberal Government, and at a time when the electors were waiting their opportunity to reject the Government, which they did three months later.

From July, 1895, till the last few days of the year 1905 the Conservatives were in power. They were returned on promises of old age pensions and social reform, for which they did nothing. Their output included an Agricultural Rating Bill giving relief in rates to tenants of agricultural land, the owner of which was, of course, not rated. All such grants in aid merely make it possible for the landowner to get more rent, and it was asserted by Mr. Alfred Billson, M.P. for Halifax, that members of the Conservative Government pocketed £17,000 a year out of this little deal. From their Licensing Act, Education Act, the South African War and their Chinese indentured labor, we can learn what they did for social reform, and the pity is that young electors are always coming forward who can be misled by these same people, when they promise them a freehold homestead on the instalment system or higher wages by the reimposition of taxes on imports.

During the reign of this Tory Government the question was often discussed in Parliament. On the introduction of the Budget in April, 1898, Alfred Billson, M.P., criticised the breakfast table duties and advocated a tax on land values. Less than a year after this—on February, 1899—E. C. J. Morton, M. P. for Devonport, moved an amendment to the address in reply to the Queen's Speech; as follows: "And we humbly express our regret that there is

no indication in your Majesty's gracious Speech that measures will be submitted to this House dealing with the ownership, tenure or taxation of land in towns." This amendment was defeated by 34 which was much less than the normal majority of the Government of that day. The bill promoted by the Municipality of Glasgow asking for powers to put a rate not exceeding 2s. in the £ on the annual value of land was introduced to Parliament backed by Sir Charles Cameron, one of the members for Glasgow, and others in March of the same year. This kind of work under the circumstances was much in the nature of "window dressing" and was repeated in other sessions of Parliament.

Meantime the movement was extending in the country. From the various municipal conferences there emerged a committee of twenty-five representatives to consider future policy, and a bill applying to England and one applying to Scotland were prepared and promoted by this committee.

These bills constituted a most brilliant and well-directed part of the agitation. They were introduced into the House of Commons by representative Radical Members of Parliament in a conservative House. There were "full dress" second reading debates, which had the widest possible newspaper reports and editorial comment.

It was decided to introduce the English Bill first, and in 1902 Mr. Trevelyan brought his bill forward. It was defeated by a majority of 71.

In 1903 a similar bill applying to England was introduced by Dr. Mac-Namara, which was defeated by a majority of 13.

In 1904 Mr. Trevelyan again introduced the bill, and this time to the amazement of the House and of the country, it was carried by a majority of 67.

In 1905 Mr. Trevelyan once more introduced a bill, and the second reading was carried by a majority of 90. These votes were taken, it must be remembered, in a House of Commons when the Conservative party were in power by an overwhelming majority.

The bill applying to Scotland, first promoted by the Glasgow Town Council, was again brought into the House of Commons in May, 1905, and was carried by a majority of 20 in a small House—143 votes for, and 123 against. This bill was introduced by Mr. Ainsworth, M.P. for Argyllshire. The smallness of the House is accounted for by the fact that the Liberal Leaders, including the late Sir Henry Campbell-Bannerman, were speaking at a party meeting in the country, and by reason of the fact that being a Scotch bill a number of English members were not sufficiently interested in the debate to take part in it, or even to register their vote for or against the bill.

In a new Parliament, with a liberal Government in power on the 23rd of March, 1906, the bill applying to Scotland was again brought forward by Mr. Sutherland, member for Elgin Burghs, and carried by a majority of 258—319 to 61. The Government agreed to appoint a Select Committee to consider the bill and take evidence, and appointed Mr. Alexander Ure, K.C., now Lord Advocate, and then Solicitor General for Scotland, Chairman of

the Committee. The committee reported at the end of the year in favor of a bill to provide for the separate valuation of the land of Scotland. A bill on these lines was brought in by the Government and passed through the House of Commons by a record majority. It was mutilated in the House of Lords, and thereby hangs an interesting story.

An appeal was made to the Government to make the taxation of land values a Budget measure. Conferences and demonstrations were held all over the country addressed by Mr. Ure and others, and a memorial was presented to the Government in November, 1908, signed by 250 members of Parliament, urging the inclusion of a tax on land values in the 1909 Budget. The Government responded to this appeal, and decided to levy a tax on some land values. This necessitated a valuation of the land, and it was these land clauses of the Budget which caused all the heat, agitation and brilliant advocacy of the proposal.

The Lords rejected the Budget because of the land clauses, and the political history of the country since has been the issue with the House of Lords.

The next step to be taken is revealed in the memorial presented in the first and only session of the Parliament of 1910. This memorial was signed by 143 members of Parliament. What the advocates of this policy are after is expressed in this memorial, and when it finds expression in the law of the land it will effect in Great Britain the greatest economic revolution the world has yet seen.

The memorial was in the following terms:

#### LAND AND TAXATION REFORM.

We, the following Members of Parliament, desire to place on record our grateful appreciation of the efforts of the Prime Minister, the Chancellor of the Exchequer, and the other members of the Cabinet, in placing upon the Statute Book of the Country the Budget of 1909-10, which for the first time recognizes the principle of the separate valuation of land, and thus provides the foundation necessary for such further reforms as will result in securing for the people of this country a more equitable distribution of the burdens of the State, in securing to each the results of his own labor, and in opening up the land to those who can make the best use of it.

We therefore respectfully urge the Government to continue and develop the policy inaugurated by the Budget by—

- (1) Making Land Values available for public needs.
- (2) Freeing industry from monopoly and undue burdens of taxation.
- (3) Completing the policy of Free Trade by
  - (a) Securing greater opportunities to produce in our own country by affording greater opportunities to use the land; and
  - (b) Abolishing the duties that remain on the food of the people.

We ask that this policy may be carried into effect by—

- (1) Hastening the completion of all Valuation of the Land, apart from improvements, provided for in the Budget of 1909-10.
- (2) Making that Valuation accessible to the public.
- (3) Empowering Local Authorities to levy rates on the basis of that Valuation;
- (4) Levying a Budget Tax on all Land Values, to be applied
  - (a) In providing a national fund to be allocated toward the cost of such services as Education, Poor Relief, Main Roads, Asylums and Police, thereby reducing the local rates; and
  - (b) In substitution of the duties on Tea, Sugar, Cocoa, and other articles of food.

It is claimed by the Advocates of the Taxation of Land Values that the advantages of this Reform will be

- (1) To take the burden of rates off dwelling houses, factories, mills, workshops, plant and machinery, mining works, shops, warehouses, offices, and all industrial and business premises, and all farm buildings, drainage, fencing, and other agricultural improvements.
- (2) To break down the barriers which land monopoly now opposes to municipal, industrial, and agricultural development and enterprise, and thus to cause the land everywhere to be used in ways more advantageous to the workers;
- (3) To make it possible for more, better and cheaper dwellings to be provided in towns and villages, to make small holdings and allotments obtainable on fair terms, and generally to free industry of all kinds—agriculture, mining, forestry, building, manufacturing, engineering, public works, transport, distribution—from burdens and restrictions, and extend the field for the remunerative employment of labor and capital in town, suburb and country.
- (4) To secure for the agricultural industry a genuine measure of relief.
- (5) To make national services a national burden, and thus give effective relief to rural districts from the excessive burden of rates which now falls on them in providing for what are largely national requirements;
- (6) To cheapen the cost of living for the mass of the people, and take away the only plausible argument for tariff-mongering and the pretence that protective taxes can be imposed which will not increase the cost of living.

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It should be noted that although Alex. Ure, K. C., M. P., and Charles Trevelyan, M. P., are mentioned as having taken a prominent part in the Parliamentary movement that neither can be properly described as a Single Taxer. Indeed, the description would not be applicable to many of the Members of Parliament who have raised the question in the House of Commons. As mentioned at the beginning of this article Wm. Saunders, M. P., was treasurer of the English League and the Single Tax principle is represented now by a small group in the House. Sketches of individual members of this group will be found in this issue.