Meantime Philip Snowden had left the government because of his disagreement with its protectionist tendencies, and without compromise of his radical principles, had entered the House of Lords, as Viscount Snowden. Mr. Baldwin placated his Tory supporters, who were demanding the death of land valuation, by declaring that it would be behaving indecently to a man like Lord Snowden to destroy the land valuation statute which Mr. Baldwin described as a "statute in coma." He made reference to the great help that Philip Snowden had given the government in the elections.

Now it appears that the Tory landlords have never ceased to insist upon the complete wiping out of the threat to their special privileges, involved in the proposal for land value taxation, and Mr. Chamberlain, the present Chancellor of the Exchequer in the recent budget has yielded to the landlord supporters of the government and abolished the Snowden scheme entirely.

The Manchester Guardian in an editorial headed "Toryism Triumphant" is bitter in its references to the cynical disregard for their implied pledges, now manifested by the government, and of the obviously indefensible acquiescence in the Tory policy by Premier MacDonald, Mr. Thomas, Sir John Simon and other Liberal leaders, who were once staunch supporters of the land value policy. The Guardian says:

"The parallel with the Lloyd George land taxes of 1909 is painfully close. In such another demoralizing Coalition their author gave way (in 1920) to a Tory ramp, and the taxes were dropped."

Meantime, Prime Minister MacDonald has been silent as far as Parliament goes. The *Guardian* says of him and the other former supporters of land value taxation: "They have become so tame that they will swallow anything."

In a letter to Secretary Madsen of the Georgist United Committee, the Prime Minister made a rather weak defense of the action taken by his Cabinet, the substance of his argument being to the effect that the Snowden Act was not comprehensive enough in any event "to enable a great deal to be done."

Lord Snowden, commenting on the decision of the government, was bitter in his attacks upon the apostacy of the Prime Minister. He says:

"I suppose this has been done at the instigation of the Prime Minister, who wants to give his Tory colleagues further proof of the thoroughness of his conversion to Toryism. According to the statements of the Tory Ministers at the time that the valuation was suspended, it would have been a humiliation for Mr. MacDonald, Mr. Thomas and Lord Sankey if the government repealed the valuation altogether. It will be interesting to hear whether what would have been a humiliation two years ago to these Ministers is no longer a humiliation. The only honest explanation they can give will be that nothing the Tory Ministers can do to make the Prime Minister swallow his former principles can humiliate him still deeper."

One effect of the action of the government in this matter has been to stimulate an extraordinary revival of interest in the land value tax policy, not only in the ranks of the Labor Party but among a large majority of Liberal leaders, although Lloyd George, for the time being, remains silent.

Arthur Madsen, secretary of the United Committee for Taxation of Land values, in a recent letter to me says:

"What has happened was no doubt a foregone conclusion from the beginning, for the landed interests are on top and they have forced the government to do away with the Act in time before the next general election. It may be said, I think, that the government has chosen this year's Finance Bill as the moment for slaughtering the land tax proposal, because they cannot be sure that they will be in office next year. By-elections are going heavily against them as illustrated by the recent voting in West Ham district of London where the Labor candidate was returned with a majority of 3,464, to be compared with a Tory majority in the same district of 5,108 in 1931.

"The Government surrender to monopoly and privilege with the incidental exposure and humiliation of the Prime Minister has put the taxation of land values forward as a very live issue and there is undoubtedly a new awakening of the public conscience and of the public interest in

this question."

I see nothing in the new turn of political affairs in Great Britain to be sad about, for it has raised again, in an acute way, the issue which must ultimately destroy the Tory Government. To any one familiar with political trends in Great Britain it must appear that the sentiment for land value taxation has been steadily growing, and is stronger today than at any time that I can remember. The position of MacDonald, and the apparent acquiescence of those other members of the Cabinet taken over from the Labor or Liberal parties, is a new illustration of the extent to which mere politicians may be led to abase themselves and betray their professed principles for the sake of holding on to temporary place and power.

But Snowden's character as a real democrat and as a statesman who consistently relates his public conduct to his public principles is again splendidly made evident.

After Snowden's Valuation

By M. J. STEWART

SOME readers of LAND AND FREEDOM who enjoyed this scribe's account in July 1931 of the Snowden Land Valuation Act, may have the happiness to remember his summing up of the position: others who no doubt for good reasons disliked it may recollect it by courtesy. It was that the movement was in a more hopeful and a more precarious position than ever before: more hopeful because land value taxation as such was for the first time on the British Statute Book: more precarious because as response to the Edinburgh 1929 Conference had shown only one third of the Cabinet and one-third of the Liberal and Labor Members of Parliament were even superficially and insincerely in its favor. Snowden was a rather half hearted lion tamer, daunting amongst others the Prime

Minister who in eight bye-election special messages during the Budget campaign had never mentioned it, and stressed all sorts of irrelevant questions as momentarily urgent.

Upwards of 250 organizations, controlled by what Byron called "the landed self interest," united with the anti-Georgist section of Labor in a sham fight about a "crisis." Among these was the Boy Scouts Association, which when appealed to to refrain from this political action made the sanctimonious reply that political action was forbidden by their statutes! "Accursed is every one that maketh and worshippeth a lie." Sir Stafford Cripps was the right hand man of Lord Snowden in the Budget fight, but since the 1931 election has been the leader of proposals to deal with any other subject with maximum of violence; and the defective uninominal electoral system has not only given the Conservatives (about one-third of the electorate) nine-tenths of Parliament, but has assured that no Georgist (save Colonel Wedgwood) is there at all, though we are the fighting strength of Liberal and Labor groups in the Country. The great Labor success recently in London County Council elections followed a more cordial attitude in Herbert Morrison, the Boss, than he had ever shown previously; it has not since been relaxed.

The Conservative victory of 1931 led at once to suspension of work on the National valuation on the plea of economy. The 1934 Budget with its large surplus (due equally to repudiation of debts to U.S. A., and the prestige of all creditor States) made this economy plea untenable; and the wolf which tasted blood in the Rent Repudiaton of 1642 showed its teeth again in repeal of the Valuation Act on June 6, 1934. The Commons debate was most impressive in its avoidance of principles! Mr. Neil MacLean, a Glasgow Labor man, opened with taunts to the Premier for being away at such a time. He added the useful pledge that if he could he would see to it that anything that was lost by this repeal should be added to the very first installment that was paid in Land Taxes under the first Labor Budget. Sir F. Acland, a great Liberal landlord who taught Lloyd George how to ruin Liberalism by differential proposals for rural land like the Acland estates and urban land held by Conservative Peers, lamented that the valuation (excluding such land as his) was to be swept away as a triumph of private greed; stigmatising the Premier's claim (to the United Committee) that the repeal would allow introduction of a more sweeping measure as "nauseating hypocrisy."

Lord E. Percy, a Conservative scion of the Northumberland and Argyll Dukes, made a strong fight for increment taxes on land value as the true Tory policy, through town planning authorities rather than the Treasury. An interesting view, not later contradicted by his colleagues, and indeed endorsed by Sir George Courthope soon after. This seems to be the more effective plan hinted at by the Premier. "File for Reference." It was again suggested by Sir A. Sinclair, a Liberal leader not as uniformly

hostile to Georgism as some others. The reply of Neville Chamberlain was as shallow as the debate. He pointed out that the Snowden valuation could not have been used as a basis of municipal taxation; that though the Increment Tax was popular in many quarters he had never seen any practical way to put it into operation. It involved compensation to all who made too costly a bargain, and difficulty in separating Increments due to the community from that due to the occupier. He emphasized the Premier's assurance to the United Committee for T. L. V., (he has never given a word to Parliament on the subject!) that the statute book was now disencumbered for a fuller scheme in a new Parliament. Sir. S. Cripps very kindly said Taxation of Land Value was now dead, and when change came it would be far more sweeping and sudden. He also taunted the Premier, whose connection with the 1931 Valuation as above shown was not even passive. As I said "he is not far from us, but his back is turned and his pace rapid." Three years thus have elapsed. Lord Snowden showed his deep and unpopular wisdom by increasing his support of the Proportional Representation Society on the morrow of the Repeal. British Georgist leaders, Single Taxers and C. L. P. men alike, have as a body no conception of the necessity of accurate electoral methods and seem content to build up painful majorities which fall to ruin when the interparty "Realtor" interests think well to have a new election on which the only sure prophecy can be that results will be different.

There is no reason why Georgists should be at all distressed at the position. The Increment Tax proposals must involve a valuation of all land value, which once made can be utilized for any purpose—all and more than what we have now lost. We need a leader young enough not to have been bought by "Realtor" interests, and jealous of those who have been. We need a revival of the great civic movement in which Glasgow, Liverpool and Cardiff once were so insistent before the party machines needed more cash support than members could give. At the moment the greatest figure in British life is Herbert Morrison, the Labor Boss of the London County Council, who as it is possible may be forging a sword of Conference of all the lesser Labor civic majorities (and Minorities): for so far as one can see there is no issue on which the Labor administrators in all parts of the country can unite in demanding reforms from a hostile Parliament except a wide measure of valuation and taxation by the local authorities of plunder now taken by Realtors. The sentimental socialism of the last generation is dead, and there is at the moment no substitution of Communist revival: but local taxtion (and landlord's exemption) is a bitter and general grievance only needing a spokesman.

PERPETUITIES and monopolies are contrary to the germs of a free government.—Bill of Rights in the Constitution of Texas.