

1923
INTERNATIONAL CONFERENCE
ON THE
TAXATION OF LAND VALUES

OXFORD, ENGLAND, 1923

OFFICIAL REPORT OF PROCEEDINGS

Published by
Committee for the Taxation of Land Values
10 Abchurch Lane, London, S.W.1

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES was formed in March, 1907, as a central body representative of the various Leagues for the Taxation of Land Values in the United Kingdom. It is the function of the Committee to strengthen and co-ordinate the work of the Leagues, give general direction to practical effort in all parts of the country, assist and advise a large corps of district corresponding secretaries and other voluntary co-workers, organize meetings and conferences, promote publicity in the Press, institute study circles and economic classes, and give effect to the widest possible instruction.

The Committee publishes LAND & LIBERTY, the monthly journal of the movement, maintains a publication department and an information bureau, and issues books, pamphlets and leaflets for sale and free distribution.

The offices of the Committee are recognized also as the centre of the international movement. Records and reports are received regularly direct from State and Municipal departments abroad bearing on the progress, the scope and the results of land-value legislation. Through its extensive correspondence, the Committee is in constant consultation with co-workers in many countries ; and LAND & LIBERTY brings them into intimate association with one another, keeping them informed on the progress of the movement in legislative achievement and in the wide field of propaganda.

THE UNITED COMMITTEE is a non-party organization, supported entirely by the voluntary contributions of those who uphold its policy—the Taxation of Land Values and the abolition of all taxes and privileges that restrict the production of wealth and prevent its just distribution.

1923

INTERNATIONAL CONFERENCE
ON THE
TAXATION OF LAND VALUES

Held in the Assembly Room of
the Town Hall, Oxford, England,
13th to 19th August, 1923

OFFICIAL REPORT OF PROCEEDINGS

Hon. President: Charles E. Crompton

Secretaries: John Paul, A. W. Madsen

CONVENORS OF THE CONFERENCE AND PUBLISHERS OF THIS REPORT

The United Committee for the Taxation of Land Values

11, TOTHILL STREET, LONDON, S.W.1

2s. net

PROGRAMME OF PROCEEDINGS

(As issued with the Conference Papers)

First Day, Monday, 13th August

RECEPTION OF MEMBERS AND HENRY GEORGE COMMEMORATION DINNER.

Chairman: THE HON. PRESIDENT, CHARLES E. CROMPTON.

Second Day, Tuesday, 14th August

..m. "Our Principle and Policy." Presidential Address. CHARLES E. CROMPTON.

p.m. "International Aspect of Land-Value Policy." J. DUNDAS WHITE, LL.D., ex-M.P.
Chairman: H. G. CHANCELLOR, ex-M.P.

Third Day, Wednesday, 15th August

10 a.m. "Henry George in Denmark; Experiences and Results." JACOB E. LANGE (Odense); ABEL BRINK
(Copenhagen); and MRS. SIGNE BJØRNER (Copenhagen).
Chairman: W. R. LESTER, M.A. (Horsted Keynes).

12 noon. Address by the RIGHT HON. H. H. ASQUITH, K.C., M.P.
Chairman: CHAS. H. SMITHSON (Halifax).

8 p.m. "The Taxation of Land Values in Germany." ALEX. PALETTA (Berlin).
"Spain and South America: What the Single Taxer Can Do." ANTONIO ALBENDIN (Cadiz).
Chairman: LOUIS P. JACOBS (Melbourne).
(The Resolutions adopted at the Ronda 1913 International Single Tax Conference will be put on record.)

Fourth Day, Thursday, 16th August

10 a.m. "Economic Rent: the Case for its Full Appropriation by Act of Parliament." R. L. OUTHWAITE, ex-M.P.
Chairman: J. DUNDAS WHITE, LL.D., ex-M.P.

8 p.m. "Political Action in the U.S.A. for Adoption of the Single Tax." ROBERT C. MACAULEY (Philadelphia) and
CHARLES J. SCHOALES (Philadelphia).
Chairman: THE HON. PRESIDENT, CHARLES E. CROMPTON.

Fifth Day, Friday, 17th August

10 a.m. "The Position in Sweden and Norway." JOHAN HANSSON (Stockholm) and S. WIELGOLASKI (Christiania).
"The Taxation of Land Values in Operation in British Dominions and other Countries." A. W. MADSEN, B.Sc.
Chairman: E. M. GINDERS (Manchester).

8 p.m. "The Attitude of the British Political Parties to Land-Value Taxation." ANDREW MACLAREN, M.P., and
P. WILSON RAFFAN, ex-M.P.
Chairman: E. J. MCMANUS (Liverpool).

Sixth Day, Saturday, 18th August

10 a.m. "Enclaves of Economic Rent—Fairhope, Arden, Tahanto, Halidon, Free Acres, Sant Jordi, Shakerton and
Ardentown; How to Obtain Single Tax without Legislation." FISKE WARREN (Tahanto, Harvard).
"I am Only One Man." BOLTON HALL (New York).
Chairman: ALEX MACKENDRICK (Glasgow).

8 p.m. "Theoretical and Tactical Lessons from the Introduction of Land-Value Policy in Hungary." DR. JULIUS J.
PIKLER (Budapest) and DR. ROBERT BRAUN (Budapest).
Chairman: DR. PERCY MCDUGALL (Manchester).

Seventh Day, Sunday, 19th August

10 a.m. "Christian Economics; Private Property and Equal Rights in Land." FREDK. VERINDER (London).
"Land Monopoly, War and Public Debt." DR. S. VERE PEARSON (Mundesley).
Chairman: CHAS. H. SMITHSON (Halifax).

8 p.m. "The United Committee; its Activities and its Place in the Movement." CHARLES E. CROMPTON and
JOHN PAUL.
Chairman: A. W. METCALFE (Belfast).

NOTE.—For the convenience of members of the Conference, and to facilitate general discussion, the Chairman of each Session is allowed not more than ten minutes, each Opener not more than half an hour, and any subsequent Speaker not more than ten minutes.

DECLARATION OF PRINCIPLE AND POLICY

(As issued with the Conference Papers and Adopted)

WE, the members of the International Conference on the Taxation of Land Values, assembled at Oxford, England, 13th to 19th August, 1923,

DECLARE

That as every one has an equal right to life, so every one has an equal right to land, on which alone life can be sustained ;

That the tenure of land is the great governing fact which ultimately determines the economic, political and consequently the intellectual and moral condition of a people ;

That the unequal distribution of wealth, the persistence of poverty and the recurrent periods of industrial depression, which are the curse and menace of modern civilization, are the evil results of permitting private individuals to levy tribute on the earnings of industry by appropriating the economic rent of land, and to deny access to the natural opportunities for the production of wealth by withholding land from use ;

That the more completely land is thus monopolized in any country, the greater is the insecurity of employment, and the nearer are the wages of labour driven down to mere subsistence level ; and this is true under conditions the most diverse as to franchise, industries, tariffs, monetary systems and public debts ;

That until measures are taken to stop the private appropriation of the rent of land all remedies currently relied on for improving social conditions are incapable of achieving their purpose ;

WE THEREFORE ADVOCATE, as a principle of universal application,

That the equal right to land be established, and the full fruits of industry be secured to industry, by devoting the rent of land to the uses of the community and by abolishing the imposts, tariffs, taxes on improvements, and other fiscal burdens which penalize and restrict the production and exchange of wealth ;

That, to attain this end in the simplest, easiest and most practical way, public revenues be obtained by imposing taxation on the value of land apart from improvements due to private enterprise and expenditure ;

That such taxation, national and local, be based on a valuation showing the actual market value of each piece of land in separate occupation or suitable for separate occupation irrespective of the improvements in it or upon it, the valuation being made public and being kept up to date by periodic revision ;

That taxation on land value be payable by each person interested in the value of the land and in proportion to his interest, and be treated as a public rent-charge having priority over all other charges ;

AND WE MAINTAIN

That an annual tax, levied without exemption on the actual market value of all land at an equal rate per unit of value in substitution for existing taxes on wages, trade, industry and improvements would at once bring about great and beneficial changes in the social and industrial condition of the people ;

That the complete taxation of land value would provide such public revenue as would render all tariffs and restrictive taxes unnecessary ; it would give the world freedom of trade and remove the main causes of international strife ; by making the holding of land unprofitable to the mere owner, and profitable only to the user, it would make it impossible for speculators and monopolists to hold natural opportunities to ransom ; by doing away with the fines and penalties now levied on anyone who in any way adds to the general stock of wealth, it would leave to each the full product of his exertion ;

That this policy, by throwing open the illimitable field of enterprise that the earth offers to man, would solve the labour problem, banish involuntary poverty, make over-production inconceivable until all human wants are satisfied, render labour-saving inventions a blessing to all, and cause such a production and such a distribution of wealth as would give to all comfort, leisure and participation in the advantages of a progressing civilization.

THE CALL TO THE CONFERENCE

The decision to convene the 1923 International Conference on the Taxation of Land Values was made at a meeting of the United Committee held on 28th September, 1922. The first announcement was published in *LAND & LIBERTY* of October, 1922. It was repeated in succeeding issues of that journal and was advertised as widely as possible in all journals devoted to the Taxation of Land Values in other countries.

In April, 1923, the United Committee issued the following call to the Conference by letter addressed to all Societies and Leagues at home and across the seas that exist to promote the Taxation of Land Values and individually to a large number of persons closely attached to the movement in all parts of the world :—

INVITATION

“The United Committee for the Taxation of Land Values conveys to you, your colleagues and co-workers a cordial invitation to an International Week's Conference on the Taxation of Land Values, to be held in Oxford, England, 13th to 20th August, 1923.

“The Conference is open to all who advocate the Taxation of Land Values. It is not a delegate conference, requiring Leagues or Societies to appoint representatives. Each person comes as an individual to hear and discuss what is being done in the several countries to promote the Taxation of Land Values. The lecturers will give information about actual or proposed legislation, point to the lessons derived from practical experience, and contribute plans and suggestions for advancing our common cause.

“Prepared typewritten statements, to be included in the proceedings of the Conference, are invited from groups and societies setting forth a report of the activities of the movement in your Town, District or State. Such a report should inform the Conference what progress has been made, what lessons are to be derived from work done, what aims and prospects you have in practical legislation—and generally what organization and propaganda you employ in advancing the cause.

“Members of the Conference will be in residence in Oxford during the whole week, many at the Ruskin College, which has been specially engaged, and others in apartments and hotels in the immediate neighbourhood. Due arrangements have been made for the accommodation of all at moderate terms.

“There will be a dozen meetings or more, and instructive addresses will be delivered on the position of the movement in many countries, on the legislation adopted or required in each, on what can be done to promote our aims through international co-operation, on the problems of valuation, on lessons learned from practical experience, on the moral law and property, on the land question in history, on Single Tax communities, etc., etc.

“Every phase of our aims and objects will be fully and freely discussed from every point of view, as they are seen by the protagonist on the platform or in the Press, by the organizers of campaigns and those who are responsible for securing and increasing the needed revenue, by the supporter of the movement who is absorbed in what others are doing even if unable to be actively engaged in propaganda himself, by those who are busy in Parliamentary and municipal life and (not to mention many others working in various fields) by those who know that good efforts can be spent in advancing thought in religious, literary or scientific circles.

“The Conference will naturally not be all work and no play. An Entertainments Committee will see to that. The City of Oxford, its historic colleges, boating and pleasure-sailings on the river Thames, motor drives and excursions into the beautiful surrounding country are among the many delights that will contribute to a memorable and enjoyable holiday.

“Mention of the Conference has been made from month to month in *LAND & LIBERTY* since October last. The announcement has been received with great enthusiasm by hosts of friends in this and other countries.

“We will publish in good time the syllabus of the meetings, particulars of the day-to-day events, and issue a list of the members to all who will be present.

“We know that you will greet the Oxford Conference as an inspiring occasion to add new strength and dignity to our world movement, and we ask you to do what is in your power to make the event a triumphant and enduring success.

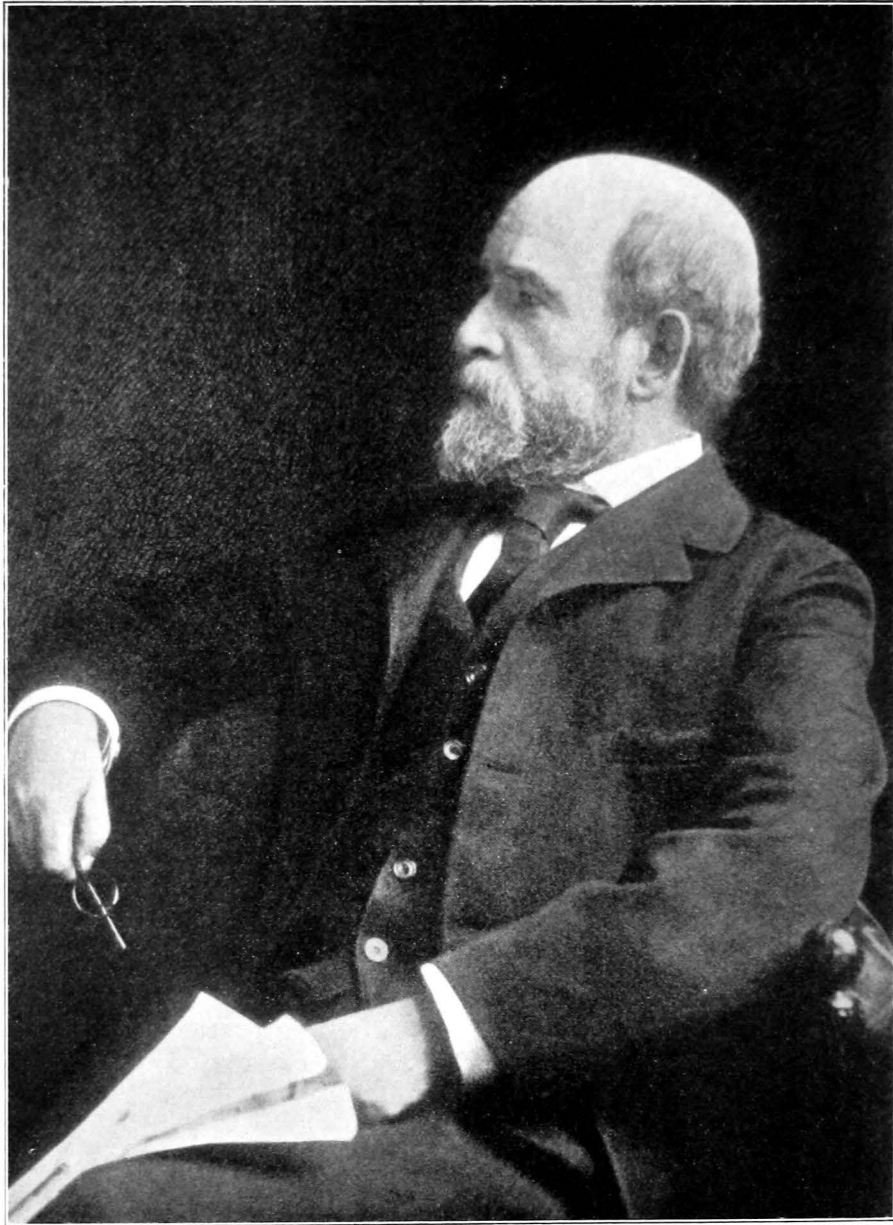
“The Conference membership fee is 10s. (ten shillings) per member, which may be paid at the date we assemble or may be remitted to us beforehand.

With fraternal greetings.

“JOHN PAUL.

“A. W. MADSEN.”

The full Membership List of the Conference will be found on pages 66 to 68.



HENRY GEORGE
(1839-1897)

TABLE OF CONTENTS

	PAGE
Portrait of Henry George	<i>Facing Table of Contents</i>
Henry George Commemoration Dinner	7
Presidential Address (<i>Mr. Charles E. Crompton</i>)	9
Co-operation, National and International (<i>Mr. H. G. Chancellor</i>)	10
The International Aspect of Land-Value Policy (<i>Dr. J. Dundas White</i>)	11
 DENMARK—	
Henry Georgeism, Experiences and Results (<i>Mr. Abel Brink</i>)	14
The Spiritual, Mental and Economic Background for the Henry George Movement (<i>Mrs. Signe Björner</i>)	17
The Right Hon. H. H. Asquith, M.P.	19
Open Meeting, Address by Mr. Andrew MacLaren, M.P.	21
Message to the Conference from the Right Hon. Arthur Henderson, M.P.	21
 GERMANY—	
The Work of the Land Reformers (<i>Mr. Alex. Paletta</i>)	23
 SPAIN and SOUTH AMERICA—	
Early Efforts and Recent Progress (<i>Señor Antonio Albendin</i>)	23
Portrait of Joseph Fels	25
The Full Appropriation of Economic Rent (<i>Mr. R. L. Outhwaite</i>)	26
DECLARATION OF PRINCIPLE AND POLICY	29
Political Action in the U.S.A. for Adoption of the Single Tax (<i>Mr. Charles J. Schoales and Mr. Robert C. Macauley</i>)	30
 SWEDEN—	
The Free Trade Issue and Land Value Legislation (<i>Mr. Johan Hansson</i>)	31
 NORWAY—	
Steps Towards Land Value Taxation (<i>Mr. S. Wielgolaski</i>)	32
 BRITISH DOMINIONS AND OTHER COUNTRIES—	
Survey of Land-Value Policy in Operation (<i>Mr. A. W. Madsen</i>)	34

TABLE OF CONTENTS—*continued*

	PAGE
WESTERN CANADA—	
The "Tax Arrears" and a Reply to Allegations	36
The Attitude of the British Political Parties—	
The Labour Party (<i>Mr. Andrew MacLaren, M.P.</i>)	38
The Liberal Party (<i>Mr. P. Wilson Raffan</i>)	38
Manifesto to Rulers in All Lands	39
Enclaves of Economic Rent; Fairhope, Arden, etc. How to Obtain Single Tax without Legislation (<i>Mr. Fiske Warren</i>)	40
"I am only One Man" (<i>Mr. Bolton Hall</i>)	42
The Arden Enclave (<i>Mr. Frank Stephens</i>)	43
Letter from Mr. Robert Smillie, M.P.	44
Resolution against Land Purchase	45
HUNGARY—	
Theoretical and Practical Lessons from the Adoption of Land-Value Policy (<i>Dr. J. J. Pikler</i>)	45
Social Conditions in Hungary (<i>Dr. Robert Braun</i>)	50
The Duty and Function of the Churches (<i>Mr. Charles H. Smithson</i>)	51
Christian Economics: Private Property and Equal Rights in Land (<i>Mr. Fredk. Verinder</i>)	52
Land Monopoly, War and Public Debts (<i>Dr. S. Vere Pearson</i>)	54
The UNITED COMMITTEE—Its Place and Activities in the Movement (<i>Mr. Charles E. Crompton</i> and <i>Mr. John Paul</i>)	56
Legislation and Progress in—	
NEW ZEALAND (<i>Mr. G. M. Fowlds</i>)	59
NEW SOUTH WALES (<i>Mr. A. G. Huie</i>)	61
SOUTH AUSTRALIA (<i>Mr. E. J. Craigie</i>)	63
List of Conference Members	66
Portrait of a Group of Members	<i>Facing Page 66</i>

The Books and Pamphlets advertised in the course
of this Report may be obtained from the Offices
of the United Committee for the Taxation of
Land Values, 11, Tothill Street, London, S.W.1