

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
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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.

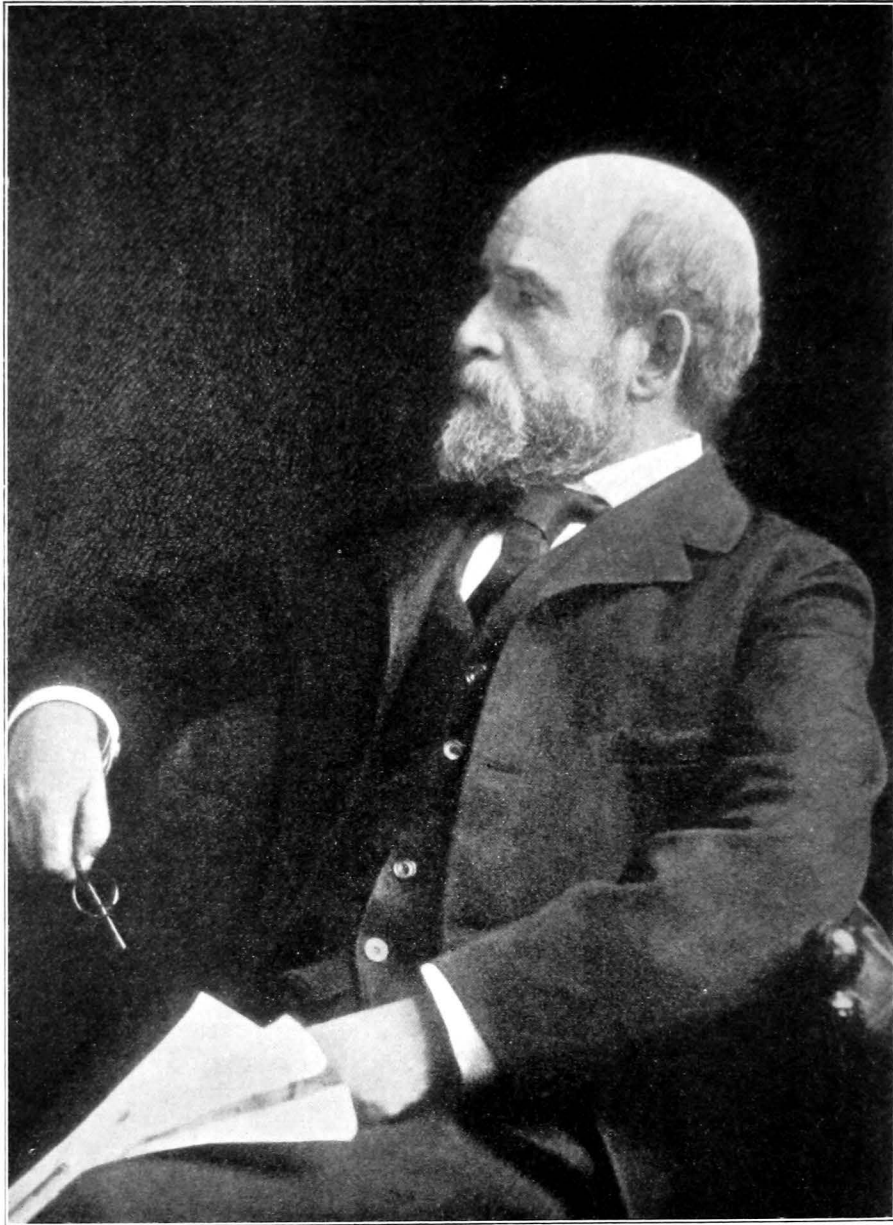
“The Conference membership fee is 10s. (ten shillings) per member, which may be paid at the date we assemble or may be remitted to us beforehand.

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)

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1923 INTERNATIONAL CONFERENCE ON THE TAXATION OF LAND VALUES

13th to 19th AUGUST, 1923

TOWN HALL, OXFORD, ENGLAND

INAUGURAL MEETING

HENRY GEORGE COMMEMORATION DINNER

Monday Evening, 13th August

The Conference was inaugurated on the evening of Monday, 13th August, with a Reception and Dinner in the Assembly Room of the Town Hall in commemoration of Henry George.

The Hon. President, Mr. Charles E. Crompton occupied the Chair and welcomed all the guests in the name of their hosts on this occasion, the United Committee for the Taxation of Land Values. When all were seated a photograph of the gathering was taken. The company numbered 180 and included 62 present from America, Denmark, Norway, Sweden, Germany, Hungary, Spain, Switzerland and Australia and many residents in this country who could be said to represent other lands.

Each member of the Conference was provided with a badge for wear during the week with inscription of his or her name and country. The menu card bore a picture of Henry George with the familiar quotation from *PROGRESS AND POVERTY*: "It is a well provisioned ship, this on which we sail through space. If the bread and beef above decks seem to grow scarce there is a new supply of which before we never dreamed, and very great command over the services of others comes to those who as the hatches are opened are permitted to say: 'This is mine!'" The card was bordered with an illustration (one of the drawings by Mr. J. W. Bengough made for the catalogue of the Bazaar of the Scottish League in 1902) showing that land values constantly tend to increase, while "the landlord sleeps, but thrives."

Numerous cables, telegrams and letters conveying good wishes brought greetings from absent friends. One listened with special gratification to the message received by cable from Mr. Bellagamba in Buenos Aires stating that the Argentine Single Tax League cordially complimented and congratulated the meeting of Georgeists at Oxford and announcing that the Mendoza municipality had fixed an eight per mille—approximately 2d. in the £ of selling value—tax on land value covering eighty per cent of the annual budget and that the Buenos Ayres municipality had just sanctioned a ten per mille—approximately

2½d. in the £ of selling value—tax on land value coming into force in the current year and producing half of the total municipal expenditure. (We had regretfully to report in *LAND & LIBERTY* of January, 1924, that by resolution on 17th November the Buenos Ayres municipality abandoned the Land Value Tax, it having been declared unconstitutional by judges in the Courts.)

Other telegrams came from George Lamb (Bootle), Anna George de Mille (Los Angeles), Louis F. Post (Washington D.C.), A. J. Moxham (New York), James R. Brown (New York), Eduardo Garcia (Madrid), Mayor F. C. R. Douglas (Battersea), Axel Lundström (Djursholm, Sweden), Messrs. Lagerloew, Almqvist and Israelsson (Stockholm), and J. Fihelly (Agent-General for Queensland).

Letters wishing success to the Conference and expressing the deep regret of the writers that they could not be present came from: Jacob Lange, S. Berthelsen, Anders Vedel and K. J. Kristensen (Denmark), Svante A. Bäckström (Sweden), A. Cauwel (Belgium), W. Norvej (Norway), Dr. Schrameier (Germany), Boyan Botusharoff (Bulgaria), A. Mackie Niven (Transvaal), Geo. Burgess (Natal), S. A. McCallum (Cape Province), A. G. Huie (New South Wales), P. J. Markham (Victoria), E. J. Craigie (S. Australia), G. M. Fowlds (New Zealand), W. A. Douglass and R. Honeyford (Canada), John B. Sharpe, Stoughton Cooley, Samuel Danziger, E. Yancey Cohen, F. F. Ingram, J. Doyle, T. Floyd, H. C. Joy, J. H. Hatfield, J. R. Hermann, Rev. A. W. Littlefield, T. Marsden, R. Zähler and S. S. Taber (America), Josiah C. Wedgwood, M.P., Arthur Henderson, M.P., Chas. E. Price, H. S. Murray, Mrs. T. F. Walker, R. W. Jenkins, Ignatius Singer, John Archer, A. Davis, J. Elphinstone, John Gordon, John E. Grant, Professor Hickson, Wm. McLennan, T. O. Macmillan, Miss E. Melland, Bailie John Muir, J. K. Musgrave, Sidney Pascall, Mrs. Ralston, Rev. Leyton Richards, Robert Rowat, G. B. Waddell, Alexander Walker, F. A. E. Waterfield, W. J. Young, and many more.

Acknowledgment of invitations to the dinner were received from most of the Embassies and Legations in

London and from the High Commissioners and Agents General of British Dominions.

The HON. PRESIDENT OF THE CONFERENCE (Mr. CHARLES E. CROMPTON) rising to propose the toast of the evening: "To the Immortal Memory of Henry George," said:—
 "We have met to night from all parts of the world, and in the name of the United Committee I extend a most hearty welcome to all the members of this International Conference. I welcome our friends from America, Denmark, Sweden, Norway, Spain, Germany, Hungary, and all the other countries and last, but not least, the daughter-in-law and the grand children of Henry George. We have all come to do reverence to the memory of Henry George, and the very fact that we are here is a proof that his memory endures. His message stands for all time as the correct exposition of what is necessary for a just social condition.

"To-day the problem is even more acute than it was in the time of Henry George. No matter to what political party a person may belong, everyone, not only in this country, but in every country, is worrying about the problem that civilization has come to such a pitch that it seems bent upon destroying itself. We are all dreading the possibility of another Armageddon, knowing that if it comes it will efface civilization and humanity from the face of the earth. We know also that these evils will disappear if we can win the victory for the social justice to which Henry George has pointed the way.

"I look at the reverse side of the Name-Badge we are all wearing and will wear during the week as members of this Conference. There we find these words from PROGRESS AND POVERTY, words that are the epitaph on the tombstone over Henry George's grave: "The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth." Turn to the passage in the book and see what follows in the next sentence: "Will it at length prevail? Ultimately, yes. But in our own times, or in times of which any memory of us remains, who shall say?" It is only forty years ago since Henry George began his mission, and the thought he gave to the world has travelled far. We are here to-day in international assembly as living witnesses to its great advance and upon us lies the responsibility to spread it abroad in every land. I hope that the historian of the future will be able to write that on 13th August, 1923, the Georgeists raised their standard at Oxford—I mean the standard of battle and of war. War, bitter, relentless and determined; not war against human beings, but war against poverty, tyranny, and the suffering of humanity at large. I exhort everyone to rally to that standard."

Response to the toast was made by all rising and standing in silence for a few moments.

Mrs. HENRY GEORGE, Junr., called on to speak, was welcomed with acclamation, and said that the great kindness they bestowed on her, for her name's sake, made anything in the nature of a set speech very difficult. She recalled her early recollections of Henry George. Her parents often talked of all he had done and was doing. She remembered their first meeting when she was 14 years old, and realized even at that age that he was singled out as a great and good man, who captured the hearts of others. Not of grown people only, but also of children, with whom he had a wonderful winning manner. It was her happiness to have shared that love and to have been so intimately associated with his crusade in the after years. Henry George had been spoken of as an idealist; but he was an idealist whose ideals were capable of practical application.

Mr. ANDREW MACLAREN, M.P., said that during the coming week they would be carrying the war into the enemy's camp. It had been said that there was no better way to kill the truth than to ignore it, and in no place had that been done more than in the colleges of Oxford. The bold facts were facing any one who wanted to look at them. What Henry George had written was hidden away from the minds of the younger generation at the school and at the university. They need not deplore the tardiness of their progress; the wonder was that they had been able to prevail at all.

Miss BEATRICE GEORGE said she would respond to the Chairman's call for a speech in only a very few words. She felt she was not entitled to speak in such a gathering consisting of those who had devoted a life's work to the movement. She as one of the younger generation had the deepest reverence for all the workers in the cause and for the younger generation it was a day of consecration to ideals. "We have a great inheritance from our grandfather, more valuable than all the treasures of the earth, and the claim it makes on us would, perhaps, be too great to uphold if we did not know that, holding all the truth as Henry George's message does, it is inspired from the fountain of truth itself where we can all draw the strength to do our duty."

The meeting continued till a late hour, and in the speaking many others took part including: Mr. R. C. Macauley (Philadelphia), Mr. Frank Stephens (Arden, Delaware), Mrs. S. Bjørner (Copenhagen), Dr. J. J. Pikler (Budapest), Mr. Bolton Hall (New York), Mr. A. Paletta (Greifswald, Germany), Mr. S. Wielgolaski (Christiania), Mr. Johan Hansson (Stockholm), Mr. A. Albendin (Cadiz), Mr. John Paul, Mr. F. L. Crilly and Dr. Percy McDougall. After the Hon. President's speech, the solo of the Land Song was sung by Mrs. Eustace Davies. Mrs. G. T. Stone accompanied, and the audience joined heartily in the chorus.

1923 INTERNATIONAL CONFERENCE ON THE TAXATION OF LAND VALUES

13th to 19th AUGUST, 1923.

TOWN HALL, OXFORD, ENGLAND

THE PROCEEDINGS OF THE CONFERENCE

(CONDENSED REPORTS)

Morning Session—14th August

CHAIRMAN: THE HON. PRESIDENT, MR. CHARLES
E. CROMPTON

The MAYOR OF OXFORD, COUNCILLOR T. BASSON, was present in his official capacity, and delivered a brief address offering a cordial welcome to the members of the Conference on behalf of the City and Corporation. Oxford had played its great part during a period dating back 1,000 years and he was the 800th Mayor. He was gratified to know that at their Conference they had members present from fourteen different countries. There was no better means of promoting international goodwill than by people from different nations meeting together for such a great purpose they had in view. He wished every success to their deliberations.

After preliminary discussion, the meeting was formally constituted by unanimous resolution as the "1923 International Conference on the Taxation of Land Values" with agenda as set forth in the printed programme, issued by the Conveners. By the same resolution, the office-bearers were appointed as named, including the acting Chairman, Mr. Charles E. Crompton, as Honorary President.

Some delay in proceeding with the business was caused by the obstructive tactics of a handful of malcontents who seemed to be in attendance with the deliberate intention of subverting the objects of the Conference. Part of their demonstration took the form of outspoken enmity to Mr. Asquith and denial of his right to be invited to speak. The incident got more notice in the Press than it deserved and was deeply deplored and resented by all present except the few who made the disturbance. The sequel was Mr. Asquith's cancellation of his engagement, which had been arranged for the morning session of the next day.

THE PRESIDENTIAL ADDRESS

The CHAIRMAN, taking up the printed programme of the Conference, read the *Declaration of Principle and Policy*, the text of which appears on an earlier page, and was in the hands of all the members. He said he was sorry that some disturbance had delayed them so far. "I have full sympathy with those friends who feel bitter about the disgraceful state of affairs everywhere, but bitterness will not carry us along. We must approach the subject as rational beings and remember that we are not here to discuss politicians, but to discuss the principle and policy of the Taxation of Land Values. We must not let the politicians and the political parties divide us. The only practical politics that count in the real affairs of men are our principles and their application. We Single Taxers know that there are only two factors on which all wealth production and wealth distribution depend, namely, land and people. We see that the people who do most of the work do not get most of the world's goods. Those who do no work have the best fare, the best houses and the best clothes. The cause of this evident unfairness has been explained by Henry George as arising from private property in land. That institution not only takes from the workers the wealth which they produce, but also allows land to be held for speculative purposes, so keeping natural resources out of use and preventing the workers from producing all the wealth they could. Henry George has shown that land-withholding is the root cause of trade depression and unemployment. His remedy for poverty and the inequitable distribution of wealth is to establish equal rights to land by taking the rent of land for public purposes, and he has put his proposal in the practical shape of appropriating economic rent by the Taxation of Land Values—to concentrate taxation on land value and correspondingly abolish all other taxation. That is the policy which will free labour from its burdens, bring land into use, open opportunities to all, raise wages, increase production and

give abundance to all. We show that all these results will necessarily flow from this policy, just as we are certain that the conditions we live under are due to the denial of the people's equal right to land. We have to establish justice by the Taxation of Land Values, in that way devoting all the economic rent of land to public purposes, that is the policy for which the United Committee stands. Is there any other way to these results? Anyone is free to put the question more clearly and better than we have succeeded in putting it in the Declaration, which is now submitted to debate."

Mr. OUTHWAITE moved an amendment that there be deleted from the Declaration all the words from "that to attain this end" to "industrial condition of the people"; and that the words "the complete collection of economic rent" be substituted for "the complete taxation of land value."

This meant in effect that the International Conference on the Taxation of Land Values was to be asked to omit from its Declaration all reference to the Taxation of Land Values. Mr. Outhwaite spoke as a declared opponent of the Taxation of Land Values, asserting that anything less than the immediate and complete appropriation of economic rent was futile. A Tax on Land Values or a Rate on Land Values would do and had done more harm than good. He demanded that the whole economic rent of land should be collected at once and on a given day.

The morning session was approaching its close when Mr. Outhwaite had finished, and short speeches were made by Mr. Macauley, who seconded the amendment, Dr. P. McDougall, Mr. J. E. Docking, Mrs. L. H. Berens, Councillor Austin Brook and others.

It was agreed to adjourn the discussion on the amendment to a special session on Thursday afternoon, the 16th August.

Members of the Conference gathered in the grounds of Christ Church and were photographed. Thereafter a large number formed a party and were conducted by Mr. Edmund H. New, of Oxford, on a visit to the Colleges.

By HENRY GEORGE

PROGRESS AND POVERTY: An Inquiry into the Cause of Industrial Depressions and of the Increase of Want with Increase of Wealth—the Remedy.

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(See also pages 14 and 56)

Evening Session—14th August

CHAIRMAN, Mr. H. G. CHANCELLOR, EX-M.P.

CO-OPERATION—NATIONAL AND INTERNATIONAL

ADDRESS BY MR. H. G. CHANCELLOR

The CHAIRMAN, before introducing Mr. J. DUNDAS WHITE, LL.D., EX-M.P., addressed the Conference and said:—

The basis of any true civilization is justice, which involves equality of opportunity to the citizens of States, and to States themselves. That would rule out deceit, violence and plunder, and substitute truth and co-operation with free competition, which, when really free, is the most effective form of co-operation by which men and nations can serve and help one another.

Even the imperfect application of justice with freedom in the realms of thought and civil and political life has made bloodshed obsolete in most civilized States. Its extension to the economic sphere would eliminate nearly all the causes which now breed violence and class warfare within those States. Till so extended, competition cannot be free and therefore cannot be really co-operative, because it will continue to be what it is now, a struggle between different interests, not to get the best out of men by securing to each the full reward of his labour, thus stimulating the economic motive to produce, but to monopolize opportunity in order to restrict it and thereby keep him in a state of serfdom.

As things are, that is true not only of individual monopolists, but of collective ones also, not only of rings and trusts but of trade unions and guilds. The one set seeks control of the sources of wealth in order on the one hand to restrict output and raise prices, and on the other hand by controlling opportunity to control labour and wages. The other set seeks to monopolize such opportunity as remains within each trade by withholding it from all except their own members. Both deny justice and natural freedom in order to maintain privilege.

Privilege whether exercised by millionaires or working men, is the denial of justice. It consists in the power to refuse men the exercise of their natural powers in the way they judge best, and thereby to enforce upon them submission to the will of others, to whom, under whatever legal form, they are virtually slaves. Within States, that is the bottom cause of conflict between employer and employed, and among different classes of employers and different classes of workers.

Within civilized States, law has changed the nature of the struggle and almost eliminated from it the element of bloodshed. But between States, almost the sole ultimate arbiter till now has been force. And the motive behind the use of force has been one all down the ages.

National Honour, Patriotism, Religion and all the other cries used to delude and compel people to butcher one another are and have been mere lying pretexts. The underlying motive has always been loot. In our own history that is true of the invasions of the Romans, the Saxons, Danes and Normans. It is true of our wars with the Dutch and the French by which South Africa and India and Canada passed into our hands. It was true of the Boer wars which gave us the diamonds of Kimberley and the gold of the Transvaal. And in spite of the fine phrases used to justify the war to end war, judged by the secret treaties and by results, it is true of that also, for it has transferred to the victors all the overseas colonies of the vanquished, and is being continued in the Ruhr to transfer from one set of monopolists to another the control of their natural resources.

Now our movement aims at securing peace within States and between States, *i.e.*, goodwill between citizens and between nations. We know that the root of ill-will is not human nature, which all people share alike, but injustice, which confers on one the power to profit by oppressing others. We know, too, that that inheres in the monopoly of natural resources, or in terms of economics, land, with its ability to deny liberty and even life by withholding it from those who do not share in the monopoly. Our remedy is, by transforming ownership into trusteeship, with all the obligations of trusteeship, to destroy the power of monopoly to withhold, and thereby open up to every willing worker opportunity, the one thing which will make him free to produce for himself and no longer under necessity to sell his labour for less than its worth. That once secured, oppression would become impossible, and the fear, mistrust and hate that now find expression in class war would not live long.

Profit by oppression being barred, the only alternative by which the owner of wealth could profit in using his fellow is co-operation. But co-operation means mutual interest and produces not only mutual profit but friendship, goodwill, peace. The conflict of capital and labour would end in co-operation, and both alike would share in the income of the trust—the land value they had jointly created.

Now the principle of trusteeship as regards mandated territories is recognized in the Covenant of the League of Nations. These are to be administered for the benefit of the population and not exploited for the profit of the mandatory, which is not the owner of the territory but undertakes its administration "as a sacred trust of civilization." At first I fear each trustee will interpret the trust in its own interest, though account must be rendered each year to the League. In only one way can it be carried out in letter and in spirit. If they refrain from taxing the natives, leave them free to trade with whom they will, collect from every landholder, European and native, the annual value by way of rent, and spend

it on public objects within the area, the abuses of colonization cannot arise. These abuses consist mainly in forcing natives into the service of white settlers by the ancient method of taking away their land. That is the only thing necessary to insure tyranny and sow the seeds of revolt.

✓ The principle of trusteeship universally applied to land, with its obligation to pay into the public exchequer the economic value of every concession, would make holding for exclusion ruinous and therefore unattractive. If loot were made impossible under whatever government, change of sovereignty would no longer matter. It would thus destroy the chief motive animating those who pull the strings and manipulate the Press to bring about war. ✓ It would make success in exploitation, whether in Mosul or Morocco, the Rand or the Ruhr or the Caucasus, dependent not on force but on efficiency, and by opening up natural resources wherever they exist to labour and capital whencesoever they come, make competition free and thereby co-operative and productive.

It would make conquest objectless and populations free, whatever their colour or race, thereby breaking down racial prejudice and hate. It would provide revenues that would make ridiculous all excuses for taxes and tariffs, and tend to break down the artificial barriers which vested interests now interpose between consumers and their needs. More than anything else, more than all other things put together it would make natural and easy the growth of friendship based on the interdependence of peoples thus delivered from fear of oppression and the burden of defence. Under it international relations would be transformed, the League of Nations would live and war would die.

He had much pleasure in calling on their esteemed colleague, Mr. J. Dundas White, LL.D., Ex-M.P., to address the Conference.

THE INTERNATIONAL ASPECT OF LAND-VALUE POLICY

ADDRESS BY MR. J. DUNDAS WHITE,
Ex-M.P., LL.D.

Mr. DUNDAS WHITE said:—

Our general position is that in every country the land which Nature has provided should be treated as the property of the people, that its rent should be their common revenue, and that there should be no taxes on improvements, or on production or on exchange, whether internal or international. The further this policy is developed in various countries, the more closely shall we approach the larger ideal of regarding the earth as the heritage of the children of men, and its rent as their common revenue; of giving free scope to industry, production and exchange throughout the world; and of considering

political frontiers as national administrative boundaries, to be maintained and re-adjusted by mutual consent as the special circumstances may require. This policy is so simple that a child can understand it; and is so far-reaching that it would lay the economic foundations for human well-being and human brotherhood throughout the world.

In practice, of course, each nation has to legislate for its own territory, and we may therefore consider how the international advantage may be promoted by action on a national basis. In this country, for instance, the immediate objective is to reform the present system of taxing and rating landed properties by taxing and rating those who hold the land according to the true market value of the land that they hold, whether they are using it or not, and by untaxing and unrating houses and all other improvements. To do so would burst land monopoly, would make the land available for use on fair terms, and would give free scope to its development. In all these ways it would promote production, open up new opportunities of livelihood, remove important causes of poverty and unrest, and promote prosperity and contentment here. In any other country, also, the application of the same policy would produce similar results. These, results, moreover, have an important international bearing, because discontented people are dangerous neighbours, and unrest at home is apt to find expression in animosity abroad; while the spread of prosperity and contentment in each country would itself promote international friendship and goodwill.

The policy, moreover, would have further advantages, because, as a further development in any country, the securing of the rights of the people to the land and its rent, would be accompanied and followed not only by the removal of the taxes on production, but also by the repeal of the taxes on both its internal and its external trade. In so far as the various nations proceed along these lines, the citizens of the one nation would be enabled to trade freely with those of the other nation, and free course would be given to those processes which enable the inhabitants of each country to participate in the natural advantages of any other country, and which bind the peoples together for their mutual benefit. This Free Trade goes far beyond mere anti-protectionism. It sees that protective taxes on trade generally produce a certain amount of revenue, and that revenue-taxes on trade generally have a protective effect. It recognises that some of the taxes on trade may be worse than others; but it is opposed to them all, because by checking the course of trade they all tend to impoverishment, and they all operate to hinder the working of those processes that would bind the nations together. The mere anti-protectionist has to acquiesce in the taxation of trade for revenue, because he has no alternative plan; but the real Free Trader has an alternative plan, and knows that

in any country the treatment of the land rent as public revenue is the necessary finance of real Free Trade.

No less important in its international bearing is the fact that land-value policy gives us a new outlook, a new orientation of thought. Under present conditions we fail to draw any proper distinction between the free gifts of Nature and the products of industry, we penalize production while allowing the free gifts of Nature to remain under private monopoly, and our legislation is based for the most part on considerations of narrow expediency, swayed in no small degree by the political power of special interests, which are often at variance with the interests of the community as a whole. The land-value policy gives us at once a larger view. It shows that the free gifts of Nature should be treated as public property and their rent as common revenue; that the workers are entitled to the products of their work, and that there should be no fiscal interferences with trade, and no predatory taxation. The more these principles are put in practice, the more clearly will it be seen that they are the economics of Internationalism. Progress may be slow, but every one who lends a hand in the great work of construction will find afterwards that, as Emerson wrote of a master builder,—

“He builded better than he knew,
The conscious stone to beauty grew.”

Here, too, let us remember that the case for our policy is strengthened when we realize the place that it occupies in economic evolution. Through the ages there have been many endeavours to secure the rights of small communities to the land; but none of them would have been practicable under modern conditions of life. It required a long series of developments, including the change from rents in kind to money-rents, and the collection and comparison of statistics, to show that rents were regulated by prices and not prices by rents, and to prepare the way for the generalization known as the law of rent, which is at the root of our movement. This generalization received little or no attention when it was first formulated less than 150 years ago, and it is hardly more than a century since it was re-discovered and accepted generally. Since then, the project of treating the rent of the land as public revenue made steady progress as a theory, and was brought into practical politics by the magnificent work of Henry George, who gave a new hope and a new inspiration to social reform. It has made wonderful legislative progress in many parts of the world; in the United States, Canada, Australia, New Zealand, South Africa and Equatorial Africa, as well as in some countries of Europe; and important developments have taken place within the last year in places as far apart and as different in character as Denmark and in the Federated Malay States. There are, of course, considerable variations in what has been done in the different countries; but the general trend everywhere has been towards taxing

land values and untaxing improvements. There are many details of great practical importance to the proper working of the system, such as these relating to the definitions of land value and of improvements, the system of valuation, the method of tax-collection, the apportioning of the contribution as between the different interests in a property and the question of what exemptions should be allowed and under what conditions. In these and many other matters the experience of other countries may be of real value, in showing what precedents to follow and what to avoid, even though the conditions may be somewhat different in the different countries.

Our movement has also another aspect. "Everywhere, in all times, among all peoples, the possession of land is the base of aristocracy, the foundations of great fortunes, the source of power." So wrote Henry George, and his statement is confirmed by history. Aristotle gave the clue to the early Athenian oligarchy, or government by the few, when he said that all the land was in the hands of the few, and that the cultivators were liable to be sold into slavery if they failed to pay their rents. Appian tells us that the division of lands was one of the great causes of strife between the people and the Senate of early Rome. The elder Pliny did much to explain the decline and fall of the Roman Empire when he wrote that the large estates in private hands had been the ruin of Italy, and were becoming the ruin of the provinces also. The common ownership of the land was the economic basis of the village community. The lordship of the land was the foundation of feudal power. As Carlyle wrote, "Whoever possesses the Land, he, more emphatically than any other, is the Governor, Vice-King, of the people on the Land." Whatever be the form of government, those who exercise ownership of the land are the real rulers. To treat the land as the common property of the people, and its rent as their common revenue, is a necessary step towards making the world "safe for democracy."

The Single Tax proposition is that the land-value policy should be developed till the whole economic rent of the land is taken for public purposes, and all other taxes abolished. It is an ideal to be approximated by extending the land-value policy as far as possible, and by repealing all other taxes in the order of their demerit, as far as circumstances permit. The economic rent of any country would be amply sufficient for all the normal functions of civil government. In any country where the annual taxation, national and local, does not exceed the annual land value, the principle might be completely applied. In any country which is so burdened with debt and with the cost of military preparations that the annual taxation, national and local, exceeds that annual land value, the policy can be applied only partially for the present, its complete application having to be preceded or accompanied by the gradual liquidation of debt and the removal of the burdens of militarism. No one ever suggested that the

land value of any country would be sufficient to meet not only the ordinary cost of civil government, but also to pay off colossal debts incurred over past wars, and to provide unlimited funds for war-like preparations in the future. The Single Tax proposition contemplates the development of international sanity and international goodwill, and every advance towards it would do much to promote them.

Let us remember, too, that we are working for far more than an economic proposition. Our policy is the expression of a desire not only to improve the conditions of life, but to make a revolution for the better, coupled with a recognition that we must begin by securing to the people their rights to their Mother-Earth, or, rather, by helping them to secure these rights for themselves. Its immediate aim is material progress, and through that material progress it seeks to give larger opportunities for the development of the higher faculties and possibilities, which under present conditions are stunted and starved. Henry George, who said that "This Land Question is the bottom question," and that "Man is a land-animal," said also "Man is an animal; but he as an animal plus something else. He is the mythic Earth-tree, whose roots are in the ground, but whose topmost branches may blossom in the heavens!" We also seek to give full scope for the expansion of life, in the individual, the family, the local groups, and the nation. Nor do our hopes end there. Besides endeavouring to secure the best conditions for life everywhere, we are working for a time when the nations will be more closely united by a common policy for their common good, and when not only the natural advantages of every country, but also the special characteristics and abilities of every race, will be enabled to play their own appropriate parts in the larger life of the world as a whole.

DISCUSSION

Mr. BOLTON HALL (New York) referred to the matter of Reparations, and said that any sums paid must or should come first from land values. On the general question of assessment for land values taxation he pleaded that the tax should be based upon the annual and not the selling value of land.

Mr. FISKE WARREN (Tahanto, Harvard) mentioned the question of the sufficiency of land value to bear the whole amount of public revenues, including even the interest on public debts. Could anyone tell him what was the true economic rent of any country? They did not know, and they could not place the highest figure upon it, especially under conditions when all land would be put to its best use and there would be the maximum production.

Mr. FRANK STEPHENS (Arden, Delaware) said that is propaganda one demanded the whole reform and nothing less; in politics one asked for what there was some hope of getting. He urged the crying need for universal Free Trade

and gave striking examples of the effect of the tariff in America.

Mr. ANDREW MACLAREN, M.P., said this should be a most important session. It was quite plain that land monopoly was the fundamental cause of all wars. It was said to think that with the peoples robbed of their rights, millions were being sunk in new naval stations; pilotless aeroplanes and amphibious tanks were being perfected with the sole object of human slaughter.

Miss A. M. HICKS (New York) wished that some definite message from the Conference should be the outcome of their deliberations. She suggested that they should address themselves in a document to the governments of the world, calling on them to adopt as a permanent solution of the economic chaos and social distress the overthrow of land monopoly and turn their attention to the rights of the peoples to the full freedom of trade. They should challenge the Governments to answer. The suggestion was received with great applause and was referred to the United Committee for action.

Mr. FREDK. VERINDER recalled the International Free Trade Congress in Antwerp held in 1910, and made the point that the blessings of Free Trade, with all the increased power that it gave to production, were absorbed by the private appropriation of land values. Real Free Trade could only come about through the policy of devoting the rent of land to common purposes.

The others who took part in the discussion included Mr. Edmund C. Evans (Philadelphia), Councillor Austin Brook, Mr. Abel Brink (Denmark) and Mr. Fred Skirrow, who said he was not going to let any stranger understand or infer that the United Committee and the Leagues for the Taxation of Land Values had qualified the doctrines of Henry George. He had never hesitated to declare at every meeting that all the rent or value of land belonged to all the people. There was only one way of establishing their full claim and that was through politics, with the consent and understanding of the people as far as it would take them at any time. They had all the machinery for the purpose in taxation, and Taxation of Land Values was only too well understood by their opponents in the landlord camp.

BY HENRY GEORGE

PROGRESS AND POVERTY. Abridged by Anna George de Mille, published by Harcourt, Brace & Co., New York. Cloth, 4s. 6d.

A PERPLEXED PHILOSOPHER. An Examination of Herbert Spencer's Utterances on the Land Question. Cloth, 1s. 6d.

THE SCIENCE OF POLITICAL ECONOMY AND THE CONDITION OF LABOUR by Henry George, and THE LIFE OF HENRY GEORGE by his Son, are out of print as this Report goes to press.

(See also pages 10 and 56)

Morning Session—15th August

CHAIRMAN: MR. W. R. LESTER, M.A.

HENRY GEORGEISM IN DENMARK: EXPERIENCES AND RESULTS

ADDRESS BY MR. ABEL BRINK

Mr. W. R. LESTER, introducing the speakers who were to address the Conference, referred to his recent visit to Denmark, where he had been much impressed especially by the evidence of prosperity on the countryside. It was generally true that the smaller countries had better conditions; and at the same time these smaller countries were free from all the vast expenditure on military adventures. In his journey he passed through Bremen and was happy to learn that in that city a law had just been enacted for valuing all land separately from improvements with a view to obtaining some part of the municipal revenue by the Taxation of Land Values. This first real step in Germany in the direction of their reform was due to the work and influence of Dr. J. J. Pikler, who was present as a member of the Conference. He said that Mr. Abel Brink was the Secretary of the Danish Henry George Union and a member of the staff at the Danish Land Valuation Department. He would be followed by Mrs. Signe Bjørner, to whom the movement in Denmark was indebted for many great services especially for her able literary work as (late) editor of DET FRIE BLAD and other papers.

Mr. BRINK said:—

It was with most profound regret he learnt that Mr. Jakob E. Lange and Mrs. Lange had been prevented from attending the Conference, the cause being the sorrowful circumstances of a railway accident in which teachers at the school in Odense had been seriously injured. Mr. Lange was a pioneer of the movement in Denmark, and the progress they had made was so largely due to his untiring activity that he (Mr. Brink) as a much younger man felt it difficult to take his place and speak instead of him on the subject now about to be discussed.

Looking through pages of history, one must acknowledge that land in Denmark always has been treated in a special way. It was not to be dealt with as ordinary merchandize. In one of our most progressive times, from 1157 to 1241, the public burdens, especially national defence, were borne by the landlords in proportion to the extent of their holdings. Later, some of the biggest landlords got exemption from taxation, but they were still under the obligation to defend the country and to go on foreign service, when the king called. At that time, about 1231, King Waldemar Sejr gave us our first land valuation (domesday book), of course not anything like our present valuation with exact measures of area and value, but still assessing in

a crude way every landowner's duties towards the Crown as representative of the nation.

This period is known as one of the greatest in our history. The country got security against foreign enemies; architecture, art and economic life flourished. Many of our beautiful churches were built during the period. We got also our first poetry in the popular ditties, and agriculture rose to a height that was not surpassed till 550 years later.

Later on the nobility arose; they got their land freed from taxes, and began to repudiate their obligations in regard to defence and other public expenses. The church also secured great interest in land; but in 1536 when Protestantism won its victory, most of its land was confiscated and some part was granted to the nobility. Likewise the Crown appropriated so much land as to increase its holdings to about half the area of the country. This confiscation—the greatest of its kind in Denmark—was not made on behalf of the common people, but for the sake of the king and the nobility. The noblemen built at that time many of the great castles, which are still a standing witness to the toil the peasants had to perform for the landlords.

In 1688, the second great valuation of lands took place. Again in a crude way, areas were measured, and the quality of the soil was examined and put on record as a given number of "Tønder Hartkorn," being equivalent to so much hard grain (wheat, rye and barley) in which sorts of grain the peasants used to pay the ground-rent to the landlord. But really one "Tønde Hartkorn" means so much land of a certain quality. Based on that valuation, a land tax of about seven shillings per "Tønde Hartkorn" was levied. But one-sixth of the land, the best of it, and belonging to the nobility, escaped the tax entirely. The excuse was that the nobility had to be dear the king to give him and his entourage the splendour suitable for his high position. Nor did the towns contribute very much to the king's treasury, despite the relatively high value of the land within their boundaries. The public revenues were mostly spent by the king on luxuries and the building of great palaces, so that social conditions among the people were far from ideal.

Certain useful and lasting land reforms began to be introduced in Denmark about the year 1769. High-minded aristocrats like A. P. Bernstorff and C. D. F. Rewentlow wished to improve the status of the peasants. The ideas of the Physiocrats permeated the air, and the French revolution raised the question of human rights. Conditions among the peasants were then much as they are now among the labourers. In order to retain his land, the peasant was compelled to work for the landlord and he had to work hard. If he improved his farm, the landlord increased the rent. It is no wonder that many of the peasants became lazy drunkards. The first thing the land reformers did was to stop landlord evictions.

The farms had always to be rented out to a family as such. It is owing partly to that Act (of 1769) that we have to-day in Denmark so many independent farmers. In England, on the contrary, you had your enclosure acts, during and since that same period, with the result that vast numbers of peasants became landless and were thrown into wage slavery and poverty.

Another beneficent law (in 1788) abolished villenage. It stopped arbitrary raising of rents and commuted compulsory labour for a fixed amount of money. Many of the tenants got their farms in ownership, and certain regulations were made to give tenants security in the fruits of their labour. The air of liberty from France gave us reduced tariffs and equal right to trade.

The taxation of real estate then came up for review. The valuation of 1688 did not correspond to the real value of the land. New cultivations, drainages, etc., had taken place, and there had been much technical progress. Revised valuations were undertaken and during the years 1805 to 1826 a splendid work was done. Every piece of land was surveyed where necessary, and was valued as to quality of the soil, which was divided into twenty-four classes. The amount of "Hartkorn" was then figured out; and according to that, most of the land taxes were assessed. Originally the plan was to value the land, but on account of the irregularity in the value of money, it was given up, and the valuation only gave the quality of the soil estimated in a given number of "Tønde Hartkorn." As a whole it was a satisfactory method considering the times. All taxes on real estate were assessed with the "Hartkorn" as the basis until 1903. The privileges of the lords of the manors were entirely abolished in 1850. So far then, we had equal tax upon equal land in the country districts. The land taxes and the tithes in 1903 amounted to about 80 crowns per "Tønde Hartkorn." They took about half of the ground rent (of agricultural lands), and it is a fact that our agriculture in the 'eighties and 'nineties, with that system of taxation in operation and under Free Trade made great strides. It established a name for itself, not least so here in England. The fault of the system was that urban site values were outside its scope. The growth of our cities, particularly of Copenhagen, created great land values, that almost entirely went into private pockets. My co-worker, Mr. K. J. Kristensen, has shown in an official report on housing, that the rise in land value of an area of 760 acres in Valby, a suburb to Copenhagen, since the previous sale of the land, has been about 18 million crowns—say £750,000. The population in our towns and cities from 1880 to 1916 has risen from 552,000 to 1,411,000; you can realize that land values have risen enormously. Land value of at least 1,000 million crowns has during that period passed into private hands.

In 1903, the land tax based on "Hartkorn" was entirely abolished and a tax on land and improvements was imposed. Single Taxers, especially Mr. S. Berthelsen, protested against

this change, as it was in fact a gift to the landowners in the country. Since that time—I am sorry to say, it was when our first popular government was in power—our tax-system has gone from bad to worse. We have repeatedly increased the taxes on income and on general consumption. When a man built a house or a barn, he was taxed higher; when he tried to improve his condition by cultivating his land better, he was taxed higher; and when he had a big family—many children—he was compelled to pay all the more in indirect taxation. The land speculator, on the contrary, who does nothing and prevents his fellows from doing anything, paid nothing worth mentioning.

This reactionary fiscal and financial policy brought the Henry George movement into the open. In 1902 the Henry George Union was formed, and Jacob E. Lange, S. Berthelsen, Prof. Starcke, Mr. and Mrs. Bjørner, Mr. Brande, Dr. Villads Christensen, Mr. Folke, Mr. Larsen, and many others, have done good educational work. Later came the help of Joseph Fels, who brought the campaigners in Denmark more power and life.

In 1902 the smallholders (really the Husmaend or Housemen) in the island of Zealand met at Køge and adopted their epoch-making resolution which has dominated their political activity ever since. The main planks of the resolution were the abolition of the tariff, the Taxation of Land Values and the exemption of improvements from taxation. The watchword is: Equal tax on equal land, and that includes both national and local taxes on real estate. The smallholders' organizations have about 100,000 members.

The House-Tenants' Association have demanded the Taxation of Land Values at several of their Conferences and urge it as a means to stimulate building activity. Their membership is about 50,000.

While the two organizations just named cannot be regarded as Single Tax bodies, there are others, formed in recent years, that must be mentioned as such, namely: the Christian Social League and the League for Justice or "Retsforbundet." The latter has decided to form an independent political party, having just secured the necessary 10,000 signatures which (in Denmark) are necessary for that purpose.

In regard to practical legislation, the Danish Single Taxers first aimed to get a valuation of land apart from improvements in or on the land. The professors in Political Economy told us that was not possible, and the land-monopolist, already sensing a land-value tax, protested. In spite of that, the land valuation was made (experimentally) in 1916 and again in 1920; and now in 1923 we are at work on our third general valuation of the land with the view to the levy of a tax on land value. The market value, its selling value in the open market, is the basis of the valuation. For agricultural land, the criterion is the value of the land on the assumption that it belongs to a

medium-sized farm of about 60 acres and in average condition. The land is to be valued by that measure, whether it belongs to a small holding or a big farm and in spite of the fact that a small piece of land has generally speaking a higher price per acre than a large piece. Building lands are valued according to their market value.

The 1923 Land Valuation, to be revised periodically in 1926 and thereafter every five years, is being made under the provisions of the law of 7th August, 1922, which levies a national land-value tax on all land in Denmark at the equal rate of 1½ per 1,000—equivalent to about one-third of a penny in the £. At the same time, some part of the existing taxes on improvements is abolished. Although this land-value tax is very small and cannot be expected to have any material social effect (its importance to us is that it makes a beginning on right lines and establishes once for all the new machinery for radical tax reform), the big landowners in the cities have protested vigorously against it. They would take anything else; but a land-value tax is anathema. In 1923, also, a measure for local taxation of land values was adopted in respect of all poorer lands covered with trees, mostly pine woods. The Conservatives denounced the measure just because the word land-value tax ("grundskyld") was mentioned in the Bill.

In the law of 10th April, 1919, it was enacted that public lands belonging to the feudal manors were to be partitioned to new land-holders for an annual rent to be fixed by periodical valuation. The State gets the ground rent, and no money requires to be borrowed to buy land. By that law some 2,000 small farms have been established during the period 1920 to 1923. Besides that, a great number of occupiers have got additional land upon the same terms. The small holdings are therefore big enough for a family to make a living upon them. It is a great pleasure to see the many new homes being built upon what were formerly the big expanses of feudal lands. The quality of the soil is good, and most of the new farmers are certainly going to succeed.

Social conditions in Denmark took a serious turn after the great war. Speculation was rife in lands, merchandize and stocks. Prices were inflated to enormous heights. It was not possible to start any new line of business. When the war demand subsided in 1920, grave unemployment resulted. And then the price of everything tumbled down, just as happened in this country. But then we found it possible to get industry on its feet to some extent. I do not want to say that our land reforms had a great deal to do with that economic improvement, but, I think, they have been helpful. In those parishes where a big farm is to be parcelled out in many small farms, and many new houses are to be built, they know of no unemployment. In June, 1921, we had 16·8 per cent. of organized workers unemployed; in 1922 the proportion was 13·2 per cent., and in 1923 it was 8·1 per cent. Wages, which were going

downwards, especially out in the country, where the trade unions are weak, are now slowly again going up. Still the high taxes upon industry together with land monopoly are to a great extent keeping men out of work. It is therefore of the greatest importance to continue our reform work.

The next issue in Danish politics is the Taxation of Land Values for local purposes. The late Radical Government framed a Bill permitting the townships and the counties to take up to 2 per cent of land value in local taxation, and to abolish all taxation of improvements. The Bill was not proceeded with; but if it had been carried into law, it would have given the Single Tax movement great possibilities, even enabling the local governing authorities also to sweep away the local taxes on income, which are now a great burden upon the hard-working man and woman.

The present Moderate government has promised to introduce a Bill for the Local Taxation of Land Values, but the Bill has not yet come before Parliament. A draft of the measure has been sent to the Town Councils and the Township Boards for their opinion and advice. In general it may be said that these authorities show some interest in the question. Several of the Town Councils, including those of the biggest towns, such as Copenhagen, Randers, Kolding and Holbaek, have declared that they wish to see legislation to give effect to land value taxation in place of other local taxes.

The work of agitation and education is now so far progressed that the work of realization can begin. We who are younger in the movement are thankful for the great work the elder workers have done. I will not mention names, the list would be too long if it were to comprise all who have been and are faithful to our cause. We wish to emulate them and to work on until our ideal is reached—the publicly created land values to the community and the abolition of all taxes.

THE SPIRITUAL, MENTAL AND ECONOMIC BACKGROUND FOR THE HENRY GEORGE MOVEMENT IN DENMARK

ADDRESS BY MRS. SIGNE BJØRNER

Mrs. BJØRNER said:—

This question is often put to us: Why is it that in Denmark, especially the agricultural people, the peasant proprietors and the smallholders, seem to have embraced the cause of freeing the land and it is not so elsewhere? That will have to be explained by sketching the background of the life of the people.

One of our American friends, introducing a Henry George speaker to a very conservative audience, members of the Board of Trade in his town, said: "I have heard murmurs of 'Socialism' concerning our guest. That is

absurd. State Socialism is a pessimistic proposition, sprung from a sense of dependency and despondency; Georgeism is an optimistic point of view, born of freedom and fostered by faith in the potency of liberty to solve all the problems of social relations." These words are an explanation of the position of our people as a whole. With us, Georgeism, or, as some of its adherents prefer to term it, *The State of Justice and Equity* (Retsstaten), is more than a point of view, it is an attitude of mind, a state of the spirit.

Owing to certain reforms in the beginning of last century, the farmers were liberated from the bondage in which they had stood to the large estates. From being tenant serfs, they got the freedom to settle where they wished; gradually they became freeholders. This freedom inaugurated an enormous progress. That is a matter of history, and the development of Danish agriculture to what it is to-day—something we are rather proud of—dates from that reform.

To the mental and economic progress among our peasants during this last century—for with the better economic conditions came better education, agricultural High Schools and Colleges—was added the *spiritual* development through the Danish Peoples' High Schools. These were originated by a band of enthusiastic university men, after the precepts and ideals of our great educational philosphers, Kold and Grundtvig.

This educational movement, started and carried on without official help or meddling, has been greatly developed so that now there are more than a hundred High Schools in our small country. Nearly all young people of both sexes, from the ages of 20 to 25 or so, from the homes of farmers or smallholders, and a growing number from the cities, take a term or two at these schools, in summer three months, in winter five. They come of their own accord to the school of their choice, paying for it themselves; live at the school, which is of course conducted on a plain and simple basis, quite cheaply; attend lectures by their principal and teachers; and work on the subjects which especially interest them, with books and in classes. Since there are practically no illiterates of adult age in Denmark, the object of the High School is not so much to add to the pupil's knowledge of the "three R's"—though such instruction can also be had. The main object is to give a perspective of life and the laws of life, by means of studying our country's and the world's history, biology and the physical sciences; and also, though never by any manner of theological cramming, to bring the young people in touch with eternal life and give them occasion to glimpse at the laws which govern the life of the soul.

The aim of the High School is to open the doors and windows of mind and spirit, so that the pupils may find whatever help there is to be had, and be able to go into the world and work out their own salvation, each in his

own way. Needless to say, many of our High School teachers are connected with the Henry George movement, foremost among them Mr. Jacob E. Lange, who was to have spoken here.

This, I believe, is an especially Danish institution, and perhaps accountable for the spiritual background of Georgeism, which is this: The lasting life of the soul is only carried through this world in the lives of individuals. The idea of individuals being subservient to the State ("We belong to the State") is therefore misleading. That organization is only valuable to us inasmuch as it gives security of individual freedom, only to be achieved through equal justice to all. Liberty is the first demand of the spirit, since each soul must work out its own problems without uncalled for interference, in order to reach its fullest development. Such liberty can only be had in a state of justice and equity. In the knowledge of this spiritual state of our people—you might call it religious, only we don't speak in religious terms—lies our great hope.

This hope is furthermore strengthened by the mental attitude, which is *co-operative*. In this respect we owe a debt to Great Britain, which can never be overrated. The great influence came to us through the example of the poor and hard-suffering Rochdale weavers, who showed the world an object lesson in co-operation, one of the greatest on earth, if we but learn it thoroughly and carry it out right.

The first co-operative stores in Denmark were founded by a small group of labourers, just as badly-off as the Rochdale men, instructed and led by the minister of their church, whose compassion for them was only equalled by his determination to help as he could. It was built on the same pure and equitable principles tried out by those Rochdale men, and through all later developments those principles of equality and democracy have been the leading light. There are now consumers' leagues all over the country, a store in every village and a number in the larger towns, united in a wholesale union with many branches and factories, handling the larger part of all the commodities used in the country.

But the co-operation of our *agricultural producers* has been a still greater influence toward bringing the people to our point of view, ripening them for the co-operative commonwealth, making them self-reliant, opposed to any kind of paternalistic socialization. For why should they wish for State officials to do things for them, which they can do for themselves? It has also made plain the economic necessity for freeing the land from monopoly, sharpened by the great rise in values, now privately collected.

The co-operative dairies, bacon factories, egg packeries, etc., have made smallholdings profitable and therefore created a growing demand for dividing up the land. Under the old system of separate churning, cheese making, etc., the small farmer could never compete with the large

estates, which could afford better facilities and skilled workers and were sure of their markets, while the little farmer had to barter with an astute town merchant, whose business it was to give as little as possible for the product.

Now, when the milk from each farm is sent—rather called for—straight to the dairy each day, in separate and individual cans, the contents of which are tested by experts and paid for according to quality, the milk from the one-or-two-cow place is as good as, they say often better than, that from the larger farms. At any rate, the land of the small farms, being worked intensively and by the smallholder himself and his family, yields comparatively more than the larger farms or estates and of course, in the political wisdom of our day, is taxed—financed—accordingly. The proportion of taxes payable by the smallholder is as five to three payable by the larger farmers, and five to one payable by the large estates, for the same unit of land value, the difference being tax on improvements, tariff taxes and income taxes.

The injustice of this is plain to everyone, not least to those who suffer directly for it, and under the new land subdivision laws their number is growing. Be it said to the honour of our small farmers: they have never once asked for reductions or exemptions for themselves. But on the initiative of intelligent leaders from their own rank and file and instructed by such able Georgeist leaders as Mr. S. Berthelsen and Mr. Jacob E. Lange, the smallholders have for years been constantly demanding an equal and equitable system of sharing the expense of the community, that is, by abolition of taxes and the replacing of them by *Jordskyld* or *Grundskyld*, *dues paid on land value only*. We do not call the land-value contribution a "tax," nor is it.

All these things explain the position of the small peasant proprietor. And there is still another. Some might think that, with land values continually rising, even the small farmer would be tempted to let his personal interest in holding on to his share of the increment get the better of his natural instinct for justice. But he looks farther ahead. There is a strong family instinct, as strong as with any scion of a noble estate, with our farming people, and especially among those where the work of husband, wife and children go to build up the home. All share the labour and the fruits of it, and the main consideration is not to grab something for yourself, at the end of a strenuous life, something which you haven't earned, but which you think you may be entitled to, because you have had to deliver so much of your own earnings to others, with no returns. This position might be explained, even condoned. But our farmers know, that while they might get an old age pension by selling their land for so much more than they paid for it, that would mean that each of their children, when setting out to get land on which to build their home, would have to pay just as much more

for admission to labour and permission to build. For the family, that would mean a much larger loss, the necessity for still larger loans with the credit societies (also co-operative) than they had been engaged in paying interest for all their lives; and for the children and their families, even less returns for their labour. Hence, for spiritual, moral and practical reasons, the clear and emphatic demand for justice, nothing but justice. This is the very strong and growing political influence backing our demand—the influence of our smallholders and the small farming classes.

Then too, the politico-economic development seems to aid. There has been a strong tendency among politicians of all parties toward State Socialism, or at least toward socialization. Not that they all subscribe to the idea, that would not be consistent with the point of view of their constituents. They do not espouse the paternalistic ideal openly, but it seems to have been the easiest way when the class of voters on which each had to rely for re-election, put up a distress signal, to barter with colleagues in Parliament—who may be in a position to need help another time—and secure a subsidy of some sort for the distressed, “passing the buck,” as an American phrase puts it, to the taxpayer. And with subsidy comes State control, a new set of officials, the chance to supply political supporters with jobs.

The *Tax Bolshevism*, as George Brandes calls it, in our country, has reached such heights that it is crippling industry, thus diminishing the possibilities for filling the ever hungry Exchequer and defeating its own aims. More than any other form of graft devised by collaboration of politics and high finance, this blending of public and private interests is proving to the people that the more we all mind our own affairs and the less we leave for politicians to mind for us, the better.

I am not casting a slur on our public men; they are as good and honest as any, always much better than the system under which they have to work, by which they are often compelled to help on developments they never intended. But a distinction must be made. The man who sees the bottom problem, that of freeing the land by requiring *dues* paid by every holder, in proportion to value received, and freeing industry by abolishing taxes, and who goes after results according to his convictions, is a statesman. Any other could be nothing but a politician, not entitled to public respect or consideration.

DISCUSSION

Mr. Abel Brink and Mrs. Signe Bjorner were asked and answered many questions. The discussion was interrupted by the incident about to be reported. It was resumed later and was followed with exceptional interest, especially in view of the practical progress achieved in Denmark, where Valuation and the Taxation of Land Values has been initiated.

THE RIGHT HON. H. H. ASQUITH, M.P. INVITATION TO SPEAK

As announced in the programme of the Conference and in August (1923) *LAND & LIBERTY*, the Right Hon. H. H. Asquith, M.P., ex-Premier, had accepted an invitation to address the Conference on 15th August at 12 noon.

The letter of invitation, dated 26th July, was in the following terms:—

“The United Committee for the Taxation of Land Values have convened an International Conference to be held in Oxford during the week, 13th to 20th August. The meetings will be held in the Assembly Room at the Oxford Municipal Buildings. To date there are over 280 members enrolled, including representatives from the United States, South America, Canada, Australia, New Zealand, Denmark, Spain, Germany, Sweden, Norway and Hungary. These adherents from across the seas number 90 all told, and constitute in themselves an impressive delegation.

“The Committee have appreciated your recent public references to the question they stand for, especially the radical note you sounded at Buxton and Paisley, and I have been asked to ask you to visit the Conference and deliver an address on the urgency of the reform.

“In approaching you for this service we are not unmindful of your many duties and engagements, and would be quite pleased to have you for the shortest possible address.

“In the event of your giving favourable consideration to this request the Committee are prepared to consult your convenience as to the day and time of your visit.

“I enclose the Conference Programme of Proceedings and a copy of the current number of our monthly journal, *LAND & LIBERTY*, which has reference to the Conference as well as to your recent pronouncements.

“Yours faithfully,

“JOHN PAUL.

“11, Tothill Street, S.W.1.”

Mr. Asquith's Secretary replied under date 30th July, to say that he (Mr. Asquith) would be pleased to come and say a few words to the Conference at 12 noon on Wednesday, 15th August.

THE TWO POTENT PROMOTERS OF INDUSTRY AND PROGRESS

The following are extracts from the speeches of Mr. Asquith to which reference was made in the letter of invitation:—

“It is time for us once more to reassert that we recognize for the purpose of taxation, whether imperial or local, a distinct difference between two kinds of value—the value created by the energy and enterprise of individuals, and the value which is not so created

but which arises from the progress and general development of the community at large.

"Upon that fundamental distinction we have always taken our stand and we hold, as we always have held, that, so far as practicable, local and national taxes which are necessary for public purposes should fall on the publicly-created value rather than on that which is the product of individual enterprise and industry. That does not involve a new or additional burden on taxation, but it would produce these two consequences—first of all, that we should cease to be imposing a burden upon successful enterprise and industry; and next, that the land would come more readily and cheaply into the best use for which it is fitted. These two things would be two potent promoters of industry and progress."—*At Buxton, 1st June, Addressing the Annual Conference of the National Liberal Federation.*

"In the case of land, as in many other things to a lesser degree, you have got a subject absolutely limited in quantity, and at the same time absolutely essential to the life and the health, the industry and the prosperity of the community. That being so, the value of land, unlike the value of other commodities, or at any rate to a degree so largely in excess of any other commodity, the value of land rises as population grows and national necessities increase, not in proportion to the application of capital and labour, but through the development of the community itself.

"You have a form of value, therefore, which is conveniently called 'site value,' entirely independent of buildings and improvements and of other things which non-owners and occupiers have done to increase its value—a source of value created by the community, which the community is entitled to appropriate to itself. You will find the more you study these matters, as I have done for a great many years, that in almost every aspect of our social and industrial problem you are brought back sooner or later to that fundamental fact.

"Until we have a Parliament and a Government that is courageous enough and far-sighted enough to grapple with that problem, grapple with it whole-heartedly, drastically, and without injustice to any human being—until you have found a Parliament and a Government which is capable of grappling with the problem in that spirit and upon these lines, you will find you are constantly brought up, as it were, against a stone wall, a bar to progress in every sphere of social reform."—*At Paisley, 7th June, Addressing his Constituents.*

These and similar recent declarations by Mr. Asquith justified the United Committee in securing him as one of the speakers on the platform of the Conference, and his further promised pronouncement was awaited with great interest both by the members present and by the general public.

ENGAGEMENT CANCELLED

It was therefore with amazement that the Conference received (during the course of the addresses reported above) a telegram from Mr. Asquith declaring he had decided to cancel his engagement, and in these terms:—

"In view of proceedings yesterday regret cannot attend Conference."

The HON. PRESIDENT announced that they would have to discuss what should be done, and after an interval, at the conclusion of the discussion on the addresses by Mr. Brink and Mrs. Bjørner, explained that a deputation had been to see Mr. Asquith at Sutton Courtney. They asked him if he would reconsider his decision, but he was adamant and said his decision was final. The deputation had explained to him the regret and indignation expressed when his telegram was received, and he (the President) assured them that Mr. Asquith quite understood the position. The United Committee and the Conference had to express their regret to the public who had come in the hope of hearing Mr. Asquith and he moved:—

"That this Conference regrets that owing to the discourteous and unmannerly behaviour of an insignificant minority it has been deprived of the opportunity of hearing Mr. Asquith's promised address."

Mr. CHAS. H. SMITHSON, who was to have been Mr. Asquith's chairman, seconded, and said they all deplored the action taken on the previous day by a very few members of the Conference. Mr. Asquith had not been invited because he was a leader of the Liberal Party but because he was one whose utterances carried great weight and because in his recent speeches at Paisley, Buxton and Bournemouth he had spoken clearly and emphatically in favour of the principle for which they stood.

A member suggested that they might do without the words "discourteous, unmannerly and insignificant," and a proposal to delete them was moved and seconded.

Mr. MACAULEY, speaking for American members of the Conference, said they had as high a regard for Mr. Asquith as any Englishman, and there was not one who would not have gladly heard his Address. He welcomed the resolution as it stood.

The PRESIDENT, having read the proposed amended form of the resolution, Mr. PAUL urged that the original words remain. They expressed the mind of the Conference.

The amendment was supported by 12 votes and defeated. The Resolution was then put and carried with loud applause. It was sent to Mr. Asquith in the afternoon with a covering letter from the President stating that the United Committee deeply regretted that the inconsequent remarks of a few insignificant members of the Conference should have prevented him from addressing the magnificent audience which had assembled in the Town Hall to hear him.

OPEN MEETING

ADDRESS BY MR. ANDREW MACLAREN, M.P.

A very large number of the public in Oxford had attended the session, as visitors, to hear Mr. Asquith, and the Hall was crowded to overflowing. It was an opportunity not to be missed and Mr. Andrew MacLaren, M.P., called on by the Chairman and the Conference to speak, delivered an Address, which, extempore as it was, stated the case for the Taxation of Land Values with facile argument and fluent deliberation—a ready and persuasive utterance that was loudly applauded.

Mr. MACLAREN said they were out to reform social conditions, absolutely convinced that the present evils were due to the plundering of the people by land monopoly—conditions, that were only aggravated by the levy of oppressive taxation which further robbed industry and were spent in public charity. The State had no more right than the individual to break the ten commandments, and the commandment which said: "Thou shalt not steal" was broken to-day by the tax-gatherer confiscating the earnings of industry and allowing private interests to appropriate for themselves what belonged to the public—the economic rent of the land. Millions of pounds weekly were being distributed in doles to the unemployed, while great areas of valuable land were withheld from their best use. The material waste was not the worst; it was the terrible demoralization that poverty brought in its train. Turning to the housing question, Mr. MacLaren described the utter failure of past legislation, because it offered no cure for low wages, land speculation and the taxation that fell on houses when built. He gave a striking illustration from his own constituency. Land already condemned by the Ministry of Health as a housing site because of subsidence was the only place they could procure for a housing site. The owner wanted £6,000, but the land was valued for local taxation at only £4 10s. per annum. Moreover, in the conveyance the owner reserved the minerals underneath and guarded himself against compensation for damage to the surface likely to arise from working the minerals. What was their remedy? Surely, if £6,000, plus the value of the minerals, was the true value of the land, it should be taxed and rated on that basis and not on the basis of the nominal £4 10s. per annum. Houses and all improvements should be freed from taxation. Apply that remedy all round in town and country, and the monopolists who were holding on to their landed privileges for one reason or another could no longer stand in the way. Freed from the landlord and the fiscal burden, industry would flourish and unemployment would be a nightmare of the past.

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Afternoon Session—15th August

CHAIRMAN, MR. FRED SKIRROW

A number of the Conference members gathered in the Assembly Room at 2.30 o'clock in response to a suggestion by Mr. Frank Stephens that there would be many willing to forgo excursions so that they might take the fullest advantage of the precious time available for mutual instruction on matters of important and particular concern. A meeting of about 50 members was constituted on the spot. Mr. FRED SKIRROW taking the Chair. There followed a thorough discussion on the principles underlying valuation and the assessment of such "wasting" natural resources as coal and virgin forests, and on other matters.

Evening Session—15th August

CHAIRMAN, MR. LOUIS P. JACOBS

MESSAGE FROM THE RIGHT HON.
ARTHUR HENDERSON, M.P.

(SECRETARY OF THE BRITISH LABOUR PARTY)

The CHAIRMAN intimated that Mr. Arthur Henderson M.P., had sent a letter regretting that he could not be present at the Conference and expressing in comprehensive and most sympathetic manner his adherence to the Taxation of Land Values. The message was read and was received with acclamation:

Mr. HENDERSON wrote:

I am very interested to hear that the United Committee for the Taxation of Land Values is holding an International Conference at Oxford, and I much appreciate your cordial invitation to attend and speak to the assembly. It is with extreme regret that I am compelled to intimate my inability to be present, as I should like to have taken advantage of this offer to assure your friends that the principle and policy of the United Committee have no more sincere supporter than myself.

The Taxation of Land Values has been a vital need ever since the private ownership of land formed an integral part of the social system, but the aftermath of a great war has brought us problems which have dragged its urgent necessity more into the light and indicated the essential truths of the doctrine taught by Henry George. It is, I believe, forty years this December since Mr. Richard M'Ghee welcomed him to these shores for his first speaking tour, and it may be a melancholy thought to some that despite the lapse of so long a period, the policy he then came to advocate should still, however, be in the realms of theory, at least, as far as this country is concerned. No one who has read that epoch-making book *PROGRESS AND POVERTY*, would suggest that the ill-fated duties of the 1909-10 Budget bore the

greatest resemblance to the tax that George desired to propose, but if this country has been slow in putting the principle into operation its advocates may take heart by the knowledge that it is working in many of our Dominions and Dependencies, although some of the schemes leave much to be desired.

It has often been said that an Englishman never invents, he only improves. We shall not be able to improve upon the Henry George plan, but the more we approximate to his single tax the more shall we improve upon some of the schemes in operation elsewhere, and I observe with pleasure, therefore, that the resolution which the Conference will be called upon to adopt is drafted with this object in view. The tax, your resolution says, is to be levied "without exemption on the actual market value of all land at an equal rate per unit of value." Every owner will be called upon to pay the tax according to its true value, irrespective of the use to which it is put. The possessor of vacant land within an urban area will not be able to secure the assessment of building sites at an agricultural value. The owner of a great estate whose mansion is surrounded by some of the fairest and most productive land in the world will find that the pressure of the tax makes it imperative to release his grip and thereby enable the farmer to enlarge his holding and the agricultural labourer to secure an allotment; while the Scottish lord, whose ancestors cleared the mountains and glens of that beautiful country and sent the crofters overseas to create more land values for the monopolists of the Colonies, will be asked to pay the tax upon the capital value of his deer forests, without having the privilege of pleading that he is merely the owner of "bare hillside." But if the tax were now in operation it would, in addition to securing the existing values of land, bring within its scope the future values which are to be created by the Government plans for absorbing a part—a very small part—of the vast army of unemployed. Arterial roads are to be built from point to point, by-pass roads are to make circuitous routes round great cities and join sections of existing highways in order that swift-running motor transport may not endanger the lives of the populace, while railways are to be encouraged to extend their mileage into undeveloped districts with a view to decreasing the congestion of the towns. Tramway companies will, of course, continue to thrust their lines into country areas, and omnibus routes spring up with a rapidity which astonishes the villagers. I need not point out that speculation in the areas covered by these developments prevails with an intensity which is surprising only to those who do not understand the laws which govern the rising values of land. Neither is it necessary for me to assert that economic and moral justice demand that the community shall share in the increased values which result.

I wish, however, that the overburdened taxpayer of this country could be made to understand as clear as do your friends that the cost of the construction of main roads for which he will be asked to pay could be met without taking

one penny out of his pocket, by utilizing the land values to finance the schemes. The Taxation of Land Values with, of course, the exemption of improvements, does not receive my support merely as a plan for raising additional revenue. It is designed to achieve far greater results. It seeks to open the way to the natural resources from which all wealth springs. The labour is here, and with it the will to work, but the land still lies locked in the grip of a tenacious and unrelenting monopoly, while unemployment and poverty haunt us with a terrifying persistence. Is it to be wondered that the working classes of this country almost despair of better times? "Hope cometh with the morning," but "hope deferred maketh the heart sick," and the morning of the post-war period has not brought fulfilment of the promises given. There has been, unhappily, a slump in idealism, while the enervating influence of unfulfilled expectations has enveloped the people like a damp mist, and the more they strive in the direction of a new social order the darker and gloomier becomes the way. The fourth winter of unemployment draws near without any satisfactory opportunities opening out for the economic welfare of the mass of the people who have borne the heat and burden of the day so patiently. Are these opportunities always to be denied to them? Is labour never to achieve free access to nature's bounteous storehouse? Must the toll of landlordism always absorb the benefits of the increasing wealth made possible by the inventive mind of man?

These are the questions that must be answered before we can proceed in the direction of building up a society based upon universal brotherhood, and no answer will satisfy the moral sense of the people that does not contain an admission of the right of a community to throw open the land and to take for the community the economic values created by the community. With a society thus firmly established upon the basis of economic justice, the spiritual and intellectual ideals without which a nation cannot live will have greater freedom of development, for "the wisdom of a learned man cometh by opportunity of leisure," and I hold that every man has a right to sufficient leisure to enable him to seek "the things that are more excellent." To some of us the better days seem long in coming. We may never see the achievement of our ideals, but that is not a reason for despair or an excuse for the relaxation of our efforts. We must go forward strong in the faith that is within us and determined to bear down every obstacle with which we are confronted. Progress is slow, and evolution can only show achievements of small degree. The time when your policy may be in universal operation is perhaps nearer than you think. Never fail to give voice to it when the opportunity is present, and take courage despite the setbacks that produce disappointment.

VOTE OF THANKS

Mr. H. G. MCGHEE proposed that a hearty vote of thanks be sent to Mr. Arthur Henderson for his message. Mr. CHAS. H. SMITHSON, in seconding, said it was as fine a

statement in regard to their policy as had yet been uttered ; but as a Liberal he supposed he ought not to commend Mr. Henderson ! (Laughter.) The motion was carried unanimously.

LAND REFORMS IN GERMANY

ADDRESS BY MR. ALEX. PALETTA

The CHAIRMAN, introducing the speaker of the session, Mr. A. Paletta, expressed the great pleasure the Conference had in extending to him and his colleagues, Mr. O. Karutz and Dr. A. Schwarz, a most hearty welcome. It was a gratifying thing that they had with them from Germany three such worthy followers of Henry George to meet and greet in the warm friendship of their common cause. The speaker, on rising, got a hearty and rousing reception.

Mr. ALEX PALETTA (Berlin) read a well-documented paper on the taxation of real estate in Germany and the campaign work of the German Bodenreformers. He showed how gravely the whole question of assessment had been affected by the enormous monetary inflation, how mortgages had been completely discharged in valueless paper marks, and the whole class of lenders on real estate had been ruined. In the State of Anhalt a land tax had been introduced with the value of land apart from improvements as the basis and it was levied at differential rates according to the total amount of land value in the possession of each landowner, who, to assist the authorities, were required to make their own estimate of the value. The constitution of the German Bodenreformers Union laid it down as a principle that they must seek all means to prevent the land being abused by speculation ; their activities included schemes for expropriation, and the establishment of small holdings. Mr. Paletta described the operation of Land Value Taxation in Kiaochau in the days of the German administration, and paid a tribute to Dr. Schrameier for having instituted the reform there.

By J. DUNDAS WHITE, LL.D.

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EARLY EFFORTS AND RECENT PROGRESS IN SPAIN AND SOUTH AMERICA

ADDRESS BY SEÑOR ALBENDIN

Señor ANTONIO ALBENDIN (Cadiz) was introduced by the CHAIRMAN as one whose name was familiar to Single Taxers the world over. The Chairman greeted him and his good lady Señora Albendin. Mr. Albendin was the President of the Spanish Single Tax League and editor of the monthly journal *EL IMPUESTO UNICO*. He had been responsible for the first circulation of *PROGRESS AND POVERTY* in South America. His own literary work included translations of the *LABOUR QUESTION* (the abridgment of *THE CONDITION OF LABOUR*), Dr. Dundas White's *A.B.C. OF THE LAND QUESTION*; the speeches made at the burial of Henry George ; and Mr. Bailey's pamphlet, *HOW TO GET RICH WITHOUT WORKING*. He had also made a compendium in Spanish of Henry George's *SCIENCE OF POLITICAL ECONOMY*, and among all these great services to the movement there was to be mentioned last, but not least, the organizing of the first International Single Tax Conference at Ronda (Spain) in 1913. One of the interesting publications of the Spanish Single Tax League, and Mr. Albendin brought a number of specimens with him, was a Spanish translation and reproduction of the "Source of Unemployment" poster, issued by the United Committee in 1910. It had been widely billed in many Spanish towns.

In the course of his remarks Señor Albendin mentioned a touching personal episode, how after having read *PROGRESS AND POVERTY* as a young man he was captured by a desire to meet the author and pay him homage. He crossed the Atlantic with that object in view and arrived in New York the day after Henry George died.

Although Señor Albendin speaks English with ability, he preferred to have his paper read for him. Mr. I. T. Garrido, Señor Albendin's friend and fellow-countryman, kindly volunteered.

Señor Albendin's Address was as follows :—

Before I refer to the work accomplished by the Spanish League and place before you the results of my own experience, allow me to express the great pleasure and the pride I feel in finding myself amongst you on the solemn occasion which I look upon as the inauguration of the true League of Nations—the League which is out to inaugurate a new civilization and to bring the reign of peace on earth to all men of good will.

I bring to this meeting cordial greetings from all my Spanish colleagues ; they have been unable to come in person, but they are here in spirit, and they follow our deliberations with great interest and with great hopes. Greetings to all who are gathered with us in this momentous occasion whether actually or in spirit, and who

have been brought here by the dynamic force of the Henry George teaching; the importance of this meeting speaks well for the future of the movement, not only in England but in all other countries as well.

Spain is a country where liberty in all its aspects, and specially where land is concerned, has a long and honourable history. There are still whole regions where the land is to this day common property. The province of Zamora is a case in point, and I have had there occasion to study the system of land tenure which has been handed on from generation to generation without a break, in spite of the invasion by the old Romans, who introduced in Spain the system of private land property.

The literature on the land question in Spain is both ancient and interesting. In the year 1670 Sr. Centani published a pamphlet entitled "Tierras" which means Land. A copy of this exists in the National Library in Madrid, which leave was obtained by the Spanish League in 1915 to reproduce in order to issue a fresh edition, maintaining scrupulously the original text. From the year 1670 up to the publication in 1893 of the first translation of *PROGRESS AND POVERTY* into Spanish, there has been abundant literature on this subject, and Sr. Costa in his book referred to has an absolute full record of every author and publication, including even a short abstract of the latter.

The French Physiocrats in the year 1770 formulated a doctrine which found an echo in every country, and there is scarcely one in which this doctrine did not bring forth a man of conspicuous ability who raised its standard and even endeavoured to carry it into practice, and so we see within fifty years after 1770 men such as Franklin in the United States, Rivadavia in the Argentine, Turgot in France, Flores Estrada in Spain, trying to shepherd their fellow-countrymen on to the road of economic justice.

The French Revolution then, as the Great War now, set the clock back on land reform, and the vested interests which thrive and prosper under the reign of injustice succeeded in banishing from the Universities as well as from the Parliaments the very memory of these brilliant economists whose ideas they denounced as dangerous and no longer in fashion.

And so we come to modern times and to the epoch-making discovery of Henry George which was first made accessible to the public in Spain from a French translation of *PROGRESS AND POVERTY* by Le Monnier, mentioned by Joaquin Costa in his book and later on through a Spanish translation by Don Magin Puig of Barcelona, brought the public in closer touch with Henry George's doctrine. It may be interesting here to say that the translator of *PROGRESS AND POVERTY* concealed his identity for many years, living in fear of being prosecuted by the authorities owing to the turbulent period reigning in Barcelona at the time of the translated publication. It did not sell in

spite of all the efforts of the translator, and one of the good results of the Ronda Meeting in 1913 was not only to bring this translation into circulation but to cause two more cheap editions being printed which were sold out.

At the present time a further edition of *PROGRESS AND POVERTY* has a great circulation in Spain and the Spanish-speaking countries, although not at a cheap price.

Reverting to the first Spanish translation of *PROGRESS AND POVERTY*, we may say that the reports of the Ronda Meeting in the daily papers reached the ears of the translator's widow, who offered the whole unsold lot of her husband's edition at cost price to the Spanish League. The offer was accepted at once, and the book was passed on to the public at a much reduced price, and the available stock was disposed of in a very short time. As a result of this propaganda supported by the Spanish League's Journal, the light of Georgism was spread not only in Spain but also in the Spanish-speaking countries of South America, where Doctor Felix Vitale, who had already sown the first seed, works strenuously and successfully in the vanguard. He has already published under the title of *POVERTY AND DISCONTENT*, an admirable book in which he gave in original form a résumé of the Henry George doctrine. In the same volume is included a translation into Spanish of Henry George's *CONDITION OF LABOUR*.

One of the first to accept Georgeism in South America as a result of Dr. Vitale's propaganda was Dr. Herrera Reisig, and these two gentlemen with the co-operation of Mr. Robert Balmer and Mr. C. N. MacIntosh (whose premature death is a great loss to our cause) founded in the Argentine, Uruguay and Brazil many organizations which did so much good work that the Single Tax theory counts to-day in those countries with the active support of a brilliant army of writers, orators, professors of universities, barristers, business men—in a word, men in all walks of life, the list of whom would take too much time to cite.

Much the same may be said of Spain, where the doctrine we defend has the support of a host of brilliant men. It will be quite impossible to name them all in the short time I have at my disposal. I must however mention a remarkable book entitled *ON THE BRINK OF THE AVALANCHE*, due to the pen of Don Juan Moreno Molina, a brave defender of the cause, and who has been one of us since the very beginning. I must also mention Don Julio Senador Gomez, a convert to the Single Tax doctrine since the year 1917, and in this short time he has published a large number of volumes in which in a fearless and powerful manner he expounds the doctrine, as a result of which his contributions are eagerly sought after by the Press in Spain and South America.

Nor must I omit to mention Don Baldomero Argente, a prolific and powerful writer who has translated the works of Henry George, but who unfortunately has been taken

away from the rank of militant Georgeists by his political activities.

The Georgeist literature in Spain is very abundant. Besides the works published by the Spanish League, there is a firm of publishers issuing on their own account the works of Henry George, and they are publishing shortly the famous work of Max Hirsch, *DEMOCRACY VERSUS SOCIALISM*.

With such elements and the constant spade work carried out by the League the Spanish Single Taxers have sown the seed which time will ripen.

In the political field little has been achieved so far. Yet there is a proof that our propaganda has had practical results in the fact that since the days of the Premiership of Canalejas in 1913 a tax was imposed upon all vacant land for building purposes. But to show you the power and vigilance displayed by the monopolists, as soon as the law taxing vacant sites had been passed, they succeeded in reducing the tax to its lowest limits. When the regulations for the practical carrying out of that law were being drafted, they succeeded in amending them so that instead of contributing in accordance with the selling value, those vacant sites should contribute on the same basis as the best agricultural land in the district. And that is how they are assessed now; but the present Finance Minister is reported to have the intention of re-establishing the selling value as the basis of assessment.

As the Minister said: "The number of vacant sites in the towns is positively scandalous. In the very heart of Madrid, close to the Puerta del Sol, there are vacant plots worth one hundred million pesetas which pay taxes as agricultural land. The owners can thus afford to keep that land out of use; but as soon as we tax them on the full value of the land they will see the advisability of building on them."

Another instance of the power of the monopolist is shown in a case in Zaragoza. There (thanks to the efforts of our colleagues and specially of those of Don Manuel Marraco, who sent to the Ronda Meeting in 1913 a motion which was carried) a resolution to tax vacant town plots was passed by the Town Council for the specific purpose of wiping off the town's debts. More than two years ago this enactment was sanctioned by the Central Government in Madrid, but to this day it has remained a dead letter. Such is the power of the vested interests which, when afraid of fighting openly, exert themselves in the dark, and under cover.

Coming now to South America, our movement has made gigantic strides. We have no positive information as to whether the taxation on land values is in operation in any municipality beyond the very good news we heard here in this hall two days ago concerning Mendoza and Buenos Aires, but we know this much, that there are a great number of Municipal Councils in the Argentine



JOSEPH FELS
(1853-1914)

A Pioneer in the International Movement for
the Taxation of Land Values

and in Brazil where propositions and schemes have been put forward with the object of taxing land values, sometimes at the instigation of Mayors or Governors and other times through the instrumentality of the Single Tax organizations supported by public opinion. As you can see from my statement, there is not the slightest doubt that Georgeism has taken a deep root in the fertile soil of those countries, and we look forward to the day when the taxation of land values will be put into practical operation by all the municipalities in South America.

The work carried out by the Georgeists in that part of the world is deserving of the highest praise and is highly encouraging to us in this hemisphere.

I believe that this International Conference could create an organism which would enable the active co-operation of the Georgeists of all the world towards the advance of the idea in Denmark and the Argentine. It would be necessary to organize a permanent International Committee, either in London or in any other town.

I also believe that our meetings should be held at more frequent intervals. From the first International Conference

presided over by Henry George in Paris in 1889 to the second one held in Ronda in 1913, 24 years elapsed. From the second meeting to the present one there has been a gap of ten years. I have the pleasure to suggest that all Georgeists should meet in an International Conference every three years. At each meeting the date and place of the next Conference would be agreed upon. If you approve of this suggestion, I would further propose that the next International Conference be held at Copenhagen in August, 1926.

RONDA, 1913, INTERNATIONAL SINGLE TAX CONFERENCE

A resolution was unanimously approved conveying a greeting to the Spanish Single Tax League, applauding the initiative that had been taken in convening the 1913 International Single Tax Conference at Ronda, and putting on record the resolutions there adopted. (The transactions of that Conference are set forth in *LAND VALUES* of July, 1913. Copies of the Resolutions are to be had on application at our offices.)

DISCUSSION

In the discussion that followed on Mr. Paletta's and Mr. Albendin's papers, Messrs. Fiske Warren, A. W. Metcalfe, Abel Brink and others took part. Attention was centred upon such plans as increment and graduated taxation, and the so-called "self-assessment" by landowners. These schemes were much criticized and condemned, and so many notified their desire to speak that it was decided to adjourn the discussion to a special afternoon session on Saturday, 18th August.

Morning Session—16th August

CHAIRMAN: MR. J. DUNDAS WHITE, LL.D., Ex-M.P.

THE FULL APPROPRIATION OF ECONOMIC RENT

ADDRESS BY MR. R. L. OUTHWAITE, Ex-M.P.

The CHAIRMAN, introducing the speaker of the session, Mr. R. L. Outhwaite, ex-M.P., said that it was very necessary to work out a practical policy, based all the time on the fundamental principle that the land belonged to the people. They had not only to frame their plans for legislation but to get the people on their side. He recalled his association with Mr. Outhwaite in Parliament, and the work they did together as members of the Land Values Group.

Mr. R. L. OUTHWAITE said he spoke as one free from any party associations. He was determined not to belong

to any party whose leaders had been suppressors of liberty and he had therefore retired from connection with the Labour Party. The difference of opinion as regards the practical, was one between those who held to methods of a by-gone age and those who realized that the world had been transformed. A few days ago he had been at the seaside. The tide was out and he saw children building castles in the sand, and one a lighthouse, in face of the incoming tide. They were oblivious of the fact that soon the waves of the ocean would roll over their handiwork. He regarded the politicians of to-day as those children. They were building their sand castles in face of the incoming tide of revolutionary conditions which would sweep them away. They must not seek to rear a lighthouse on the sand but to raise it aloft on the rock of enduring principle so that it might be a beacon light to those who would soon be struggling for life in the waters. The practical policy was that which the Commonwealth League had framed to meet the impending catastrophe. He was not putting forward some visionary prospect unrelated to facts. The publicists who a few years ago were bidding them believe that the war had paved the way to a higher civilization were now writing in a different strain. For instance Mr. and Mrs. Sidney Webb had written in their latest book *THE DECAY OF CAPITALIST CIVILIZATION*, "Capitalism will die by violence and civilization will perish with it from exhaustion." The reviewer of the book, Mr. H. G. Wells, had written, "I now realize the stupendous instability of the Western world. The system is breaking up. It has neither recuperative or reconstructive powers."

Mr. Frederick Harrison, the distinguished publicist, wrote just before his death at the age of 91: "Every board in civilization is cracking. The British Empire is melting away, just like the Roman Empire in the year 300, and for the same cause." Professor Graham Wallas of the London University had declared that: "The material world—that world that slowly and painfully created itself upon the fragments of Roman civilization—is falling in ruins. Right across the Pacific to the Atlantic, right across the Eurasian Continent, the old system has fallen in ruins, and the danger we have to face is greater and more intense than the danger with which the world was confronted at the fall of the ancient civilization. Where there were a few cultivators in the clearing of the woods fifteen hundred years ago, or a few hundred shepherds out on the plains, now there are millions of industrialized and concentrated factory workers. The very existence of the present population depends upon organization, and to substitute accident and drift and confusion for organization means to reduce the population to something like what it was at the fall of the Ancient World."

Signor Nitti, ex-Premier of Italy, in *THE DECADENCE OF EUROPE*, also proclaimed the doom of civilization, and the *DAILY HERALD*, quoting the above "intellectuals" under

the head "Is Civilization Doomed?" added: "It is interesting to recall that similar views have been expressed in the books of Herr Speugler, the German, who in *THE DOWNFALL OF THE WESTERN CIVILIZATION* traced the causes of the decline of ancient civilizations and drew an analogy with the present, and those also of Samuel Dill and Dr. Warde Fowler on the parallels to our own time in the later periods of the Roman Empire."

The problem confronting Britain was more terrible than that confronting any other country. Here they had some 45 millions of people dependent on international trade, 90 per cent. of the population having been divorced from the soil. War had disrupted trade and had destroyed or reduced to bankruptcy their best customers. There were now 10 million persons dependent on doles (A Voice: "20 million")—that estimate was probably justified. At least 10 millions were under sentence of death imposed by economic wrong. They were kept from death by doles that had been distributed during the past two or three years to the extent of £400,000,000. The governing classes distributed the doles in fear of revolution. They had sanctioned the expenditure of £43,500,000 for the transportation of the "heroes" who had fought for "their country" for fear of anarchy and revolution. The men receiving these doles were fast sinking into mental, physical and moral decay. A million youths had never had a constant job, but passed into the ranks of the out-of-works. The time had gone by when a penny tax or a twopenny rate on land values would suffice.

He had spent the early days of his life living the free life of the Australian bush. He had loathed politics and politicians. When he had read *PROGRESS AND POVERTY* he had not been interested in the economics, nor had he been capable of understanding the taxation thesis. But when he had come to the last chapters and had comprehended that Liberty was the aim, he had dedicated his life, not to the Taxation of Land Values, but to Liberty. So too in such days as these if they were to have the mass of the people behind them they must lift their cause out of the category of rates and taxes and present it as one for emancipation.

They must interpret to the people the origin of war and slavery. He found it in the natural instinct of man to satisfy his desires with the least possible exertion—from which had grown both civilization and its destruction by war. War was the result of man seeking to satisfy his desires with the least possible exertion, and using force to over-ride the equal rights of all. The primitive tribe of herdsmen had raided the husbandmen and reduced them to chattel slavery. The tribe became the conquering nation and the object of war still remained the capture of slaves. On the basis of chattel slavery the Empires of the past had been reared, and through slavery had fallen. The time came when it was realized that slavery could be best established by the appropriation of natural

resources. So the wars of modern days had their origin in the lust for territory and the Imperialist of to-day was the slave-raider of the past.

It might be said with truth that the peoples of the world to-day were in the hands of a few connected syndicates who had a grip upon the natural resources of the world. This condition was the fulfilment of the prophecy made by Henry George in *PROGRESS AND POVERTY*. Were they to go to the people and tell them that enslavement of mankind arose from the denial of man's right to Liberty and then proclaim that to suit the convenience of party politicians a pennyworth of Liberty should be sought? Would they proclaim that mankind could only be saved by freedom and then offer a little bit of emancipation on the instalment plan? That was not practical politics. The slave owners would resist as bitterly the first step as they would the whole, and the slaves would be dispirited. It was the practical statesman who declared that the essential for success was "Audacity, Audacity, always Audacity."

Nor was the Taxation of Land Values a step towards the full appropriation of economic rent and the abolition of the private ownership of land. The experience gained in Australia and New Zealand had shown it to be the most potent weapon ever devised for the extension of land monopoly and the political power of landowners. When the tax "broke up the big estates" a large number of small proprietors were substituted for a few large ones. These resisted the next step and became the bulwark of reaction. He had been associated with the Single Tax movement in Victoria led by Max Hirsch, who after the visit of Henry George had gathered round him an enthusiastic body of young and able men. They had fought for the Single Tax but the politicians had reduced the cause of emancipation to a fiscal issue and it had perished at their hands. It was the same story throughout Australia, and land monopoly was now more firmly established than ever. He had just read a cable from New South Wales stating that the emigration schemes of the Government were being brought to nought by the landowners. This was the case where no exemption in the levy existed, as in New South Wales. There a land values tax had been imposed and the Government had subsequently offered to remit the tax in the case of any municipality that levied a rate of at least one penny in the £. The municipalities had taken the offer. He had just been reading articles by Mr. Huie, the indefatigable secretary of the Land Value Taxation League of New South Wales, describing his visits to country districts. Everywhere the story was the same of the paralysing effect of land monopoly. In Australia 80 per cent. of the people lived in towns or cities, which in itself proved that the partial application of the principle of taking the economic rent by land value taxation had failed to overthrow land monopoly.

The Commonwealth League stood for full liberty and made a simple, uncompromising but practical demand.

They demanded that in the first place the issuance by the House of Commons of a Declaration of Common Right to the Land. This would be in accordance with ancient constitutional practice. The Declaration of Rights, implemented by the Bill of Rights of 1689 was the bulwark of our political liberties, since it established the supremacy of Parliament in place of that of the King. They proposed that the Declaration of Right should be implemented by a Finance Bill which would collect from the holders of the common estate the economic rent of their holdings. This land rent fund they proposed should be removed from a Parliament that the people could not control, and be allocated on a population basis to the local authorities, to enable them to remove the terrible burdens of local taxation and transform civic life.

The Declaration of Rights proposed by the Commonwealth League was in these terms:—

“Whereas the condition of the people is such as no longer to be tolerable, this House is called upon, in accordance with ancient custom, to issue a Declaration of Rights. For now, as in the past, the distress of the people arises from the denial of inherent rights which it is the duty of this House to assert and conserve.

“This House therefore declares:—

“That all citizens have an equal inherent right to life, seeing that no one has, or can have, authority to claim for himself or ascribe to another any but equal right. That as life can only be maintained by access to Nature, it follows that the Equal Right to Life involves an Equal Right to the Earth.

“That the private ownership of Land, the appropriation by some, of Nature's provision for all, is a violation of the equal Right to Life, which results in poverty and slavery being the common lot of the disinherited.

“That the assertion of the equal Right to the Land is demanded for the fulfilment of Justice, for the assurance of Liberty, and in order that the curse of poverty may be for ever removed.

“That the equal Right to the Land shall be asserted by calling upon each occupier of a portion of the Common Estate to pay its economic rent, that is to say, the annual value of the privilege of exclusive occupancy, in a Common Land Rent Fund for Common use; so that access to Nature shall be no longer withheld; so that the fruits of labour shall remain with the labourer; so that those born into the world may come into it as its equal inheritors, and thus the equal Right to Life be established.”

“This Declaration shall be known as the Declaration by the House of Commons of the Common Right to the Land of Britain.”

DISCUSSION

A keen discussion followed, the speakers being Dr. J. J. Pikler (Budapest, Hungary), Mr. George Lloyd, Councillor Austin Brook, Mr. Judge Ryckman (Los Angeles)

and Messrs. D. J. J. Owen, R. C. Macauley, Fred Skirrow and Wm. Noble. Mr. Macauley supported the attitude taken up by Mr. Outhwaite.

Councillor AUSTIN BROOK and other speakers pointed out that the case to be explained was surely that trade and industry must be relieved of their burdens and public revenue be derived instead from the economic rent of land. The Commonwealth League did not make that sentiment in its manifestoes. Governments and municipalities could find plenty of scope for spending the rent fund, without remitting other taxes, just as the Commonwealth League itself had offered in its original proposal to present the rent fund (or part of it) as “back pay” to soldiers returning from the War. The opener of the discussion had referred to the failure of the Federal Land Tax in Australia; that was not a land value tax as they all knew very well; owing to its gradation it became a tax on improvements, and owing to the exemption the bulk of the land value escaped taxation altogether. The tax by its absurd incidence simply promoted speculation in all land of less value than £5,000. Even one step in the direction of land value taxation, based of course on the present market value of land, would promote housing, relieve unemployment, and give that stimulus to production which was the immediate practical question of the day. They could not value a theoretical thing, the full economic rent of land under conditions that did not exist, they could only assess the values that obtain under present circumstances, and let the Taxation of Land Values operate upon them. That way lay the quickest, most reasonable and most practical road to their full policy—the abolition of all taxation save that upon land value. There was no other way.

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Afternoon Session—16th August

CHAIRMAN: THE HON. PRESIDENT MR. CHARLES E. CROMPTON

DECLARATION OF PRINCIPLE AND POLICY

The debate, adjourned from Tuesday morning, on Mr. Outhwaite's amendment to the Declaration of Principle and Policy was continued.

It was agreed that the vote on the amendment be taken not later than 5.30 that afternoon. Very many speakers took part in the discussion, including Miss B. GEORGE, and Messrs. S. JOHN GEE, J. A. ROBINSON, R. C. MACAULEY, A. H. WELLER, A. J. MACE, C. H. SMITHSON, H. G. CHANCELLOR, W. J. SHAEFFER, M. WARRINER, JOHN PAUL, J. McCULLOCH, A. MACLAREN, M.P., JAMES BUSBY, E. J. McMANUS, J. W. G. PEACE, GEORGE EDWARDS, A. W. MADSEN, J. O'D. DERRICK, FRANK STEPHENS, A. S. DORAN, E. G. EVANS, Councillor JAMES MACDONALD.

In reply to a direct question Mr. OUTHWAITE said he would not only not accept a tax on the value of land which took only a part of the economic rent, but he would oppose any such proposal as defrauding the people of their full rights.

The amendment was defeated by 80 votes to 31.

The Declaration of Principle and Policy was then put and carried by 79 votes to 21.

It was accordingly resolved that:—

"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 con-

ditions 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."

Evening Session—16th August

CHAIRMAN: THE HON. PRESIDENT MR. CHARLES E. CROMPTON

**POLITICAL ACTION IN THE U.S.A. FOR
ADOPTION OF THE SINGLE TAX**
ADDRESSES BY MR. CHARLES J. SCHOALES
AND MR. ROBERT C. MACAULEY

The CHAIRMAN introduced the speakers, Mr. CHARLES J. SCHOALES and Mr. ROBERT MACAULEY, both from Philadelphia. They were present at Oxford with a number of their fellow members specially to state the case for the independent political action, under a separate political party, by which they were seeking to advance the Single Tax in America.

The proceedings at this point can only be summarized, as the speakers did not leave notes or manuscript for reference and unfortunately no shorthand writer was present to take a report.

Mr. SCHOALES in the course of his speech gave an interesting description of what they were doing in Philadelphia to get the people, and especially younger men and women, interested in PROGRESS AND POVERTY and the other works of Henry George. He said Single Taxers always maintained, and it was perfectly true, that popular sentiment in favour of their demands was far greater than appeared to be the case from the inaction of the existing political parties. In America the Single Tax Party had been formed to make the issue and give the electors a chance to express their views by putting forward Single Tax candidates on every possible occasion at municipal, county, State and Federal elections. They were told they would get only a small following. That might be so at any rate to begin with; but if they did not make a beginning they could never expect to succeed. The Single Tax Party did not, however, need to be a large party to achieve its purpose. They had already seen how a small party by throwing its weight into the scales had carried its objects; it was important to bear in mind that the party must know what it wanted and must stand for a great truth. The abolitionists had been scorned in their time but it did not take many years before their influence dominated the whole community and chattel slavery was overthrown. They were the new abolitionists. The wrong they were out to redress was as manifest as negro slavery in its day, and as the subjection of women which later roused other reformers to action. And women had secured their political freedom and equality through a small but determined party. That was their encouragement. They had held their first Single Tax Party Convention in Chicago in 1920. The newspapers had reported their proceedings at great length and they had

got more publicity than could have been got by countless pamphlets, lectures, and other means of propaganda—and at very much less cost.

Mr. MACAULEY said that all the existing political parties were alike so far as they were concerned. They wanted votes and they put all kinds of promises in their programmes to attract the elector. They recruited Single Tax supporters and gave them positions that offered no scope for further agitation; thus active forces in the movement were absorbed in other directions and they were cheated of results. They (the Single Taxers) should keep themselves free from such associations and from political parties that professed one thing and practised something else. It was useless also to urge the political parties to go some part of the road they were on. All proposals for introducing a land value tax here or for a reform of property taxation there were just a waste of time and led them away from the Single Tax, from the demand for the full collection of economic rent and the entire abolition of all direct and indirect taxation.

DISCUSSION

EX-BAILIE PETER BURT, J.P., said there might very well be differences of opinion as to the best way of advancing the movement in one country as compared with another. In Glasgow they had brought the question into politics through the Glasgow Town Council, which had taken the lead in a great municipal agitation for land value taxation for local purposes. He thought they could give a good account of those years of endeavour and of the harvest they had since reaped. They first got the Town Council on their side, which took up the matter and secured the co-operation of other local rating authorities ultimately numbering 518. Power was repeatedly demanded from Parliament to rate land values. A number of Bills were introduced in the House of Commons between 1902 and 1905. That was during a Conservative régime. When the Liberals came into power in 1906, the pace was increased until in 1909 and the years following, the question became a national one and the whole country was turned into a debating society on the Taxation of Land Values. They were out to make public sentiment and had been enormously successful. They had never departed one iota from insistence upon the full principle that the land belonged to the people, that the whole value of land should be devoted to the common benefit, and all taxes on trade, industry and improvements abolished. In Glasgow the movement had its home, and from there their missionaries and their message had gone to all parts of the world. Housing, unemployment, the burdens and unjust incidence of taxation, whether local or national, and the appeal to the electorate on all occasions gave them their opportunity to assert the rights of the people to the land and to the products of their labour. Mr. Burt's remarks were received with such interest that a proposal to suspend the "ten minutes rule" in his case was cordially approved.

An informing discussion followed, and those who took part included Messrs. DERRICK, OUTHWAITE, BUSBY, J. A. ROBINSON, FRANK STEPHENS, and JUDGE RYCKMAN, of California.

Morning Session—17th August
CHAIRMAN: MR. E. M. GINDERS

The CHAIRMAN, introducing the speakers Mr. Johan Hansson (of Stockholm), Mr. S. Wielgolaski (Christiania) and Mr. A. W. Madsen, said he was glad to make the Conference better acquainted with these speakers if that was possible, explaining that Mr. Johan Hansson had for many years been a leader of the movement in Sweden, had been editor of the Single Tax monthly journal *BUDKAVLEN*, was the author of a number of pamphlets published by the Economic Freedom League, and in his travels abroad had studied their question in New Zealand, United States, Switzerland and other countries. Mr. S. Wielgolaski was Secretary to the Supreme Board of Taxation of Norway, and had been for some time editor of the Single Tax journal *RETFAERD* and Chairman of the Norwegian League for the Taxation of Land Values. Mr. Madsen's credentials were well known to all of them.

THE FREE TRADE ISSUE AND LAND VALUE LEGISLATION IN SWEDEN

ADDRESS BY MR. JOHAN HANSSON

Mr. JOHAN HANSSON said:

The country of Sweden and the people of Sweden are *nearly* as good as any other country or people on this earth. There is not much difference. But the Swedes are no leaders in economic thought, although the fame of some of our political economists may lead us to think that they may be leaders sometime. It is certainly not necessary to have supernatural gifts to be the first in a world so full of monopolies, of economic follies and national superstitions as the world to-day presents. The road toward economic sense is a very long and tiresome one, and I feel that you and I will have to be satisfied if the Swedes come in as a good second.

As in most other countries, there have existed in Sweden for centuries certain land taxes. They were fixed charges on certain agricultural lands belonging to farmers. The big estates were mostly free from the land tax. The farmers who paid taxes felt this inequality to be an injustice and during the first part of last century they made several attempts to get these burdens equalized. Owing to the then existing constitution, the privileged class was able to resist this demand, and the result was that the farmers

undertook an intensive agitation for the total abolition of the old land taxes. They formed their own party, which was often led by very able men, and after decades of political fighting they succeeded. This happened in the eighties at about the same time as Henry George's first books were translated and published in Sweden. Although the great reform proposed by Henry George was of quite another character than the old unequal and fixed land taxes, these two things were generally confused. Every one who thought he must guard his own reputation pretended it was ridiculous to ask for a new big "land tax" when the abolition of the old land taxes had dominated the country's politics for years. And there the matter was left.

But there was another obstacle. When you don't do the right thing you usually do something wrong. You must do something. Mr. Abel Brink has reminded us about the fall in the prices of agricultural products in Denmark during the early eighties, owing to the opening up of the Western plains of America. The Danish farmers did not ask for protective tariffs, but they changed their methods of production. I am inclined to think that one of the reasons for this wise step is this: Denmark had recently been at war with the Prussia of Bismarck. The Danes were defeated, with the result that they got a general aversion to everything Prussian. And the high protective tariff on agricultural products was at that time essentially an act of Prussianism.

The Swedish agriculturalists were not saved by any such suspicion as the Danes entertained. They imported with great pleasure the Prussian tariff philosophy. But notwithstanding a very active propaganda, it is pretty certain that they would not have succeeded if they had not got help from fate in a very curious way. The City of Stockholm elected at that time twenty-two members to the Lower House. All these members were Free Traders. That decided the majority for Free Trade. But one of the ardent protectionists discovered that one of the supporters of the Free Trade ticket had failed to pay a tax which was due, and the payment was a condition of the right to vote. The tax amounted to about 12s. 6d. The result of the election was contested before the Supreme Court, and the judgment was given that the election of the twenty-two members should be declared void, and that the minority candidates—that is the protectionists—should be regarded as elected.

The protectionists were quick to use their power to their own advantage. One of the evil effects of this unfortunate incident was that the spirit of Liberalism was broken and it lost its soul. This collapse lasted for about 35 years. And it is only in this year of 1923 that the re-awakening is taking place. Most of the old Liberal leaders, who had occupied themselves and their party with parliamentary reforms, temperance, so-called labour legislation, and, of course, military defence—these old leaders have gradually

died out or have forsaken politics, and new men a little better posted in economics have taken their place. Further, the great war has given every one of us rather drastic lessons in the law of economics.

In the meantime, the Labour Party has pressed itself to the front in public affairs, and I am glad to say that, thanks to some able men within that movement, well informed in matters of political economy and liberal-minded, a firm stand is now being taken in the direction of true Liberal economics. We have thus been able to keep our money system stable and sound. We have resisted all efforts to impose on the people anti-dumping tariffs and any kind of import regulations, all those quack schemes which in so many other countries have helped to undermine their productive and financial well-being. The Labour Party stand for Free Trade. The Liberals have not done so unanimously. It may be said that in May of this year the Liberal Party was split in two on the Prohibition issue. A new party is now being formed and that party is declaring itself for Free Trade. That means no doubt a Free Trade majority in the Swedish Legislature.

As to land value taxation, I have to report that the first preliminary step has been taken. In the year 1920 an Act was passed according to which all land held by private owners in all cities, towns, and urban districts, shall be valued separately from improvements, for the express purpose of taxing land values. The valuation was completed last year. I need not go into it in detail, only saying that the system adopted in Denmark and that carried through in Budapest by Dr. Pikler are more efficient. The results of our land valuation are not yet published, but according to what I have been able to learn from the Ministry of Finance, the work bears every mark of being a first and imperfect attempt. The valuation of land is by no means a complicated thing, but it is a business which has to be learned like all other serious businesses.

A gratifying fact is that nearly all our able political economists are more or less favourable to our ideas, and that one of them, Professor Heckscher, has recently, in a good little book called *OLD AND NEW ECONOMIC LIBERALISM*, emphatically declared that a real Liberal State is impossible without socializing the ground rent—without taking the economic rent of land for public purposes. Stable currency, Free Trade, and Taxation of Land Values are the main planks of the new Liberal platform of this eminent Professor.

You will remember that Henry George has written about the breakdown of the scholastic political economy. I am sure that all of us will rejoice in the fact that this breakdown has not been altogether universal; there are some interesting and hopeful exceptions. As to the future, it is not for me to promise anything or hold out any hopes, except this—that if countries like Britain and Denmark can take the lead, we will be sure to follow very close behind them.

STEPS TOWARDS LAND VALUE TAXATION IN NORWAY

ADDRESS BY MR. S. WIELGOLASKI

Mr. WIELGOLASKI said:

In Norway there are just a few persons officially calling themselves adherents of thorough-going Land Values Taxation, and from those few I bring to the Conference the most heartfelt greetings and good wishes.

Of the total area of Norway, 123,000 square miles, 3 per cent. is agricultural land, 25 per cent. woods, 72 per cent. barren mountains. The total area of cultivated land is 1,850,000 acres. There are 226,000 farms and holdings. The average cultivated area is 8 acres. Thirty-five farms have more than 250 acres, 336 have from 125 to 250 acres of cultivated land; about 100,000 have less than 25 acres. Of the peasant farmers 114,000 are owners, 6,800 tenants. Of the small holdings about 21,000 are occupied by labourers working for the owners—the produce being treated as part of their wages.

The small holders have a special organization with 8,000 to 10,000 members and this organization lays it down in its programme as a main principle that the natural resources belong to the community, but the earnings of work and ability to the individual.

In the towns the leasehold system obtains only in some smaller places. The local taxation both in town and country districts is levied partly on income, partly on real property; but the taxation of the real property differs in the country districts and in the towns.

In a statute of 1818 it was laid down as a principle that in the country districts the tax on the real property was to be levied on the unimproved value of the land. It is not known whether this idea was inspired by the teachings of Ricardo or whether it was of Norwegian origin. Of course, we have had land taxes in Norway for centuries before 1818; but in the statute of 1818, there is a proper definition of land value and a specification of the improvements that were not to be included in the valuation. I am sorry to say that the Norwegian Parliament of 1923 seems to understand less of the Taxation of Land Values than did the Parliament of 1818; and I hope you will forgive me the remark that if the British Government in 1909 had sent to Norway for a copy of that old statute, you might perhaps have had a better Land Valuation in this country.

There have been only two valuations for the old land-value tax, and as there has been no revision of the valuation since 1863 so that the relative value of land in most districts has altered very much, this valuation is not now a just basis for the taxation.

In the towns part of the taxation is levied on the capital selling value of sites and buildings. According to the law a tax of not less than two per mille and not more than

seven per mille, shall be levied on the capital value. The tax levied on the value of sites and buildings must not be more than a third of the total amount of taxation. Valuation is made each tenth year.

According to the older rule, building and site must be valued together, but since 1911 optional provisions have allowed a separate valuation of site and buildings, with power to tax them at different rates, but within the same limits (two and seven per mille). In 1921 the towns were allowed to levy a tax of more than seven per mille on the site value, if the necessary rate, assuming that the tax were levied on sites and buildings together, would not be more than seven per mille. In those towns where the value of the buildings is very much greater than the value of the sites, the rate for the site value can be very much higher than the old limit of seven per mille. If the value of all the buildings together is twice the value of all the sites, the rate for the buildings may not be less than two per mille, and for the sites may not be more than 17 per mille; so that the town councils have it in their power to make a considerable step forward in the rating of the site value.

Separate valuation of site and buildings has been adopted in seven smaller towns, and this year will be introduced for the first time in Kristiania. Four towns are taxing the site value at a higher rate than the buildings. The greatest difference in this respect is in Haugesund and Tromsø, where the tax is seven per mille on the site value and three per mille on the buildings.

In recent years many proposals have been made for the reform of the local taxation of the land, especially in the country districts. In 1907, Berner, then one of the burgomasters of Kristiania, drafted a Bill that provided: In the towns a tax of not less than two per mille and not more than seven per mille of the site value as determined by the first valuation, and of not less than 12 per mille and not more than 17 per mille of the increase in value discovered at the next periodical valuation. In the country districts the parish councils were to be allowed to levy a tax on similar principles.

The capitalized value of the tax was to be added to the selling value of the land. As Max Hirsch says in his little treatise on "Land Value Taxation in Practice," p. 115: "A provision as far as known, wanting in all other Land Tax Acts." The Bill was not introduced in Parliament, and the clause referred to has unhappily been dropped in subsequent proposals.

In 1913 a specially elected commission drafted a Bill for the periodical valuation of the land in country districts. Valuations were to be made each fifteenth year and the land was to be valued free of buildings and other improvements excepting improvements that merge in the land and were made more than 10 years previous to the valuation. The Bill provided for: A tax to the county of not less than one per mille and not more than three per

mille of the value; and a tax to the parish not exceeding $2\frac{1}{2}$ per mille of the value. This Bill also failed to reach Parliament.

Since then there have been made other proposals, the last one. Being a Bill placed before Parliament in 1922 providing that the counties shall levy a tax of not less than one-half per mille and not more than two per mille of the value of the land and the parish councils may levy a tax of not more than two per mille. Valuations were to be made each fifteenth year. The tax was to be levied on the capital value of the land as unimproved. Improvements that merge in the land, and were made more than 15 years previous to the valuation, were not to be taken into account. The valuations were to be made each fifteenth year by the local authorities in co-operation with the Government. Parliament referred this Bill to the Financial Committee, which has made certain amendments. It is not yet known when this Bill will be brought before Parliament again.

For the last 15 years or so public interest in the Taxation of Land Values has been increasing both in the towns, owing to the want of houses, and in the country owing to the great increase in the value of land caused by the industrial establishments at the great waterfalls and consequent difficulty in procuring land for housing and other purposes.

As I have already said, the Small Holders Union favours the Taxation of Land Values, but the peasant farmers, who think that their interests as owners of land are greater than their interests as cultivators, will be antagonists to any alleged "increased taxation of their land," although they are not likely to be opposed to Taxation of Land Values in the towns; and as the peasants are a very influential class, very much depends upon their attitude.

Speaking to a convention of Georgists, I feel it my duty as a Norwegian to call your attention to the name of *Ulman*, who, in 1886, translated PROGRESS AND POVERTY into the Norwegian language, and in 1907 founded the Norwegian League for the Taxation of Land Values. *Ulman* was, perhaps, more of a literary man than an economist, but he was an enthusiastic believer in the gospel of Henry George and did a great work as an apostle for that creed both in Norway and Denmark.

OUTLINES OF LECTURES ON THE TAXATION OF LAND VALUES.

By Louis F. Post. 2s.

THE THEORY OF HUMAN PROGRESSION. By Patrick Edward Dove, abridged by Julia A. Kellogg. Paper covers, 1s. 6d.

AN IRISH COMMONWEALTH. By "Dalta." Cloth, 6s.

NATIONAL LAND POLICY. By "Dalta." 6d.

SINGLE TAX. The Real Social Reform. By R. Co'nett Wright, M.A. 1s. 6d.

INDIVIDUALISM AND SOCIALISM. By Grant Allen. 1d.

THE TAXATION OF LAND VALUES IN OPERATION IN BRITISH DOMINIONS AND OTHER COUNTRIES

ADDRESS BY MR. A. W. MADSEN, B.Sc.

Mr. MADSEN said that the United Committee, which had been rightly named the headquarters of their International movement, maintained a Foreign Information Bureau as an indispensable adjunct of its work. It aimed in that way to keep abreast of the great advance that was being made in so many countries where the ideas of Henry George were taking shape in actual legislation. It had co-workers in a number of able correspondents abroad who sent authoritative statements from time to time; and official sources supplied the Bureau regularly with copies of enactments, reports, statistics, land-value maps of cities and other official data. In the result the office possessed a great deal of highly instructive material, more complete and comprehensive than could be found in any one office elsewhere. It was the kind of equipment that appealed to the so-called "practical" man who wanted to know where the policy was in operation, to what extent, with what result, how this or that alleged difficulty was dealt with, and so on. It was the duty of the Bureau to be prepared for such inquiries and to distribute its information to those in the movement itself who could make good use of it in the propaganda. The columns of *LAND & LIBERTY* bore testimony to the service the Bureau was rendering in that direction and he wished it could be even better equipped for the purpose. Its usefulness was apparent day by day in consultations with people like Members of Parliament, municipal councillors, journalists and public officials, who frequently applied personally or by letter to the office for just such information. This remarkable record of progress and of successful application of our policy not only strengthened and encouraged the friends of the movement; it also helped as well as anything could to convince whomsoever was willing to be convinced.

The main question however was: "What proof have you that your policy has brought in its train those benefits that you claim for it?" In replying to that question it had to be borne in mind that, in the countries under review, protective tariffs held sway and undid much of the good that came from land value taxation. They ought also to eliminate from the discussion the Federal and State land taxes in Australia and New Zealand in so far as they thwarted the principle of land value taxation by grading the rate of tax and by granting exemptions to landowners who possessed less than a given amount of land value. It was from the experience of the advances in the field of local taxation on land value, substituted for taxes on industry and improvements and levied without exemption or gradation, that overwhelming testimony came proving that the claims made in favour of the Taxation of Land

Value had been more than adequately justified. That is to say, in proportion as the policy had been adopted, conditions had improved and development had been stimulated just in the same proportion. The evidence showed, apart from any abstract argument, what great and beneficial changes would follow increasingly with every further step in the direction of their goal.

Many practical lessons were to be learned from these precedents in other countries, lessons affecting valuation and the easiest and most efficient methods for levying the tax and ensuring payment. With these lessons in mind, and making use of them as he proceeded, Mr. Madsen reviewed the land values legislation that had been carried and was in operation in a number of countries not specially mentioned at their other sessions.

Most informing papers on New Zealand, New South Wales and South Australia had been submitted to the Conference by eminent colleagues who unfortunately had not been able to attend; Mr. G. M. Fowlds of Auckland, Mr. A. G. Huie of Sydney and Mr. E. J. Craigie of Adelaide. It was unfortunate also that there would be no opportunity to hear these papers read, but they would be printed in the Official Report of the Conference and as members would get the facts fully presented to them there, it would be superfluous for him to tell any part of that interesting story.

In Queensland, the exemption of improvements from local taxation was first partially recognised in 1879 and the principle was gradually extended until, in 1902, the law provided that all local taxes must be levied on land value with improvements totally exempt. There was an exception however in respect of the cleansing and sanitary service (removal of garbage, etc.), which was charged according to scale and made only a small part of the local tax-revenue.

In Victoria, nine towns and shires had put into operation, and seven others were carrying through, the provisions of the 1920 Acts enabling them to raise a large part of the local revenue by the Taxation of Land Value, local taxes on improvements being correspondingly reduced or abolished. The adoption of the principle depended on local decisions as in New Zealand and South Australia, although in the several countries both the scope of the law and the facilities for taking advantage of the option varied, New Zealand being most liberal in that respect. In Queensland there was no option, the law obliging local authorities to levy local taxes on land value. In New South Wales, to continue the comparison, local authorities must levy a given amount of local taxes on land value and had the option to take all their tax-revenue from land value, or any proportion of it above the obligatory minimum.

In Western Australia, the Road Districts (what we would call the Shires or Counties) must make a valuation of land apart from improvements once a year and must levy their local taxes on land value; Town Sites (country

towns) within the Road Districts could, however, if they chose, levy their taxes on the annual value of land and improvements, but in no case could that annual value, following generally the Australian and New Zealand conception of annual value for assessment purposes, be less than 4 per cent of the selling value. The taxation of improvements on agricultural land was not permitted.

It was interesting to notice the differences in regard to valuation practice in these different countries. In New Zealand a duly constituted and separate department of State made all valuations of selling value of land with and without improvements, the land value so ascertained being the basis of the Dominion land tax. The department supplied the valuations for the local authorities which levied local taxes either on land value or on the selling value of land plus improvements; the local authorities that assessed on annual value of land and improvements continued to make their own valuations for that purpose. In New South Wales, a new and independent department of State, concerned only with valuation, had been established and the results of its work were gradually, but only too slowly, being substituted for the unsatisfactory valuations heretofore made by the local Councils themselves. In Victoria, the valuation for the State land tax was found to be wholly inefficient for the purposes of local taxation; it was so constructed and tabulated that the records could not, except with great difficulty, be obtained for each separate district. No progress was possible with local taxation of land value until the law gave the local Councils power to make a land valuation on their own account. In South Australia, the local Councils could adopt the valuation for State land tax or could make their own valuations as they saw fit.

There was much need in Australia for co-ordinating valuations for Federal tax, State tax and local taxation on land value. That was generally recognized, and recommendations had gone forward on two occasions from the Australian Premiers' Annual Conferences which if adopted would establish in each State a Valuation Department as in New South Wales concerned only with valuation, whose assessments should be accepted for all public purposes.

In the Transvaal, since 1916, Municipalities and Village Councils had been obliged to tax land value at least 1d. in the £ more than they taxed improvements. They were also given the power to go further, tax land value more and improvements less, or tax land value only. Of the 18 towns, eight levied all taxes on land value, and they included the Municipality of Johannesburg. Of the 20 Village Councils, 13 exempted improvements, and taxed land value, more than the necessary minimum. All valuations were made by the local authorities, and since 1903, that was long before land value taxation was adopted, they had to show separately the value of land apart from improvements.

In the Cape Province, local authorities were given the power by an Ordinance of 1918 to increase taxation on land value and reduce taxes on improvements. East London and Cambridge had made liberal use of these powers, Cambridge abolishing all taxes on improvements and taxing land value only. In the Cape Province the valuation was made quinquennially under direction of a central Valuation Board and showed separately the value of the land apart from improvements in every district. Ample facilities were thus afforded to any local authority to put the 1918 Ordinance into operation.

Reference was made to the prospects in Natal where the Town Council of Durban had taken the lead in a masterly official report recommending the taxation of land value. Then Pittsburgh and Scranton, Nairobi, the Malay States and other places where progress had been recorded were mentioned.

A description followed of the position as they found it in the Western Provinces of Canada, where urban municipal revenues were mainly derived from local taxes imposed on the value of land, improvements being either exempt or being taxed on not more than 75 per cent, generally not more than 25 per cent, of their value. In these Canadian Provinces all rural municipalities with some few exceptions, taxed only the value of land and exempted improvements entirely. There had been some controversy about what had happened in Canada and some foolish allegations, which should not be allowed to mislead any member of the Conference. He had therefore distributed in connection with that morning's session a special print of an article that had appeared on the subject in *LAND & LIBERTY* of August, 1922, which he hoped would effectively dispose of the contention that the "Single Tax had failed in Canada."

DISCUSSION

In the discussion that followed, Mr. HARRY BLAND (Melbourne) spoke of the work that they had been doing in Victoria and the good prospects of further advance. Local option in taxation was a slow process and confined the benefits of the reform to very circumscribed areas, but it did at least give a splendid opening to them to educate public opinion.

Mrs. SIGNE BJØRNER and others also spoke, but there was not time for all who wished to take part. It was accordingly agreed to adjourn the meeting till the afternoon of the next day and to link up all the topics with those that had been raised at the evening session on the 15th.

At this place, and in due sequence, we publish the article on Canada that was mentioned by Mr. Madsen in his Address.

LAND VALUE RATING AND THE ABOLITION OF RATES ON BUILDINGS AND IMPROVEMENTS. With a Reply to the Report of the Birmingham City Treasurer on the Operation of Land Value Rating in Sydney, N.S.W. By A. W. Madsen, B.Sc. 1s.

LAND VALUE TAXATION IN WESTERN CANADA

The "Tax Arrears" and a Reply to Allegations

(Reprinted from *LAND & LIBERTY*, August, 1922, and submitted to the Conference)

The critics and opponents of Land Value Taxation have hit upon the discovery that certain towns in Western Canada have been or are in financial trouble; that they did for a time raise all or most of their revenue from a rate on land value; that they have allowed large sums of uncollected taxes to accumulate, and that they have returned to or adopted the taxation of improvements in addition to rating the value of land. We are told, for example, that Edmonton in Alberta collected in 1916 only \$2,235,126 from its rate on the value of land alone. Its tax arrears at the end of 1916 were \$5,250,257. It has since begun to tax improvements. Another example is Vancouver, in British Columbia, which collected in 1918 by its land value rate \$3,131,557, and its tax arrears at the end of 1918 were \$5,456,453. In 1919 Vancouver taxed improvements (in addition to taxing land at 100 per cent of its value) to the extent of 25 per cent of their value, and the tax was increased in 1920 by assessing improvements at 50 per cent of their value.

How easy to tear these facts away from their relation to other facts, to present only the former and deliberately conceal the latter! How easy to assert that here you have cause and effect; the Taxation of Land Value was tried—it did not produce enough revenue—and it has failed! These allegations have been made before, and it is worth while examining the case in some detail

THE FRUITS OF LAND SPECULATION

Recent municipal finance in Western Canada is but one chapter in the history of extravagant land speculation, that began in 1910 and came to a climax in 1914, the inevitable crash being precipitated by the war. There had been a rapid growth of population, and the construction of thousands of miles of railway. Land values were "boomed" until they were on a purely fictitious basis. That inflation had certain inevitable results. Sir James Aitken, the Lieutenant-Governor of Manitoba, declared in Winnipeg, on 18th December, 1917, that there were 100,000,000 acres of good arable land in Canada in private ownership, of which only one-third was being used for productive purposes. In Western Canada, according to the Report published in 1918 by Mr. Thomas Adams, Town Planning Adviser of the Canadian Commission of Conservation, there were 30,000,000 acres of idle land, a great part contiguous to the railways, and of good quality. All this land was held

out of use for a further rise in price awaiting the increased population which never came. Meanwhile, the towns and cities indulged in the gamble in urban land, and the fever overcame responsible town councils as well as private operators in the real estate market. A great burden of debt was assumed by nearly all the municipalities in the constant push to raise values still higher by spending public money on absurdly ambitious undertakings, which in turn helped to advertise the vacant lots of the land speculators.

A SASKATCHEWAN REPORT

In 1917, Dr. Robert Murray Haig submitted an official Report to the Saskatchewan Government on "Taxation in the Urban Municipalities," and the following paragraphs are illuminating:—

When taxes have been in arrears six months the realty against which the taxes are charged is advertised to be sold, the sale taking place in the fall of the year. Unless redeemed within two years from the date of sale, application for title to the realty can be made by the purchasers of the tax sale certificates. The first group of tax sales under this law was held in 1915, and the second in 1916.

In the case of no city did private purchasers appear at the sale in sufficient force to absorb even as much as one-half of the offering and the large quantities of tax sale certificates which, as a result, fell into the hands of the cities, are for the most part still held by them.

Consider the changed position of a man of limited resources who had purchased a vacant lot as a speculation. Taxes, if he took them into account at all, he thought of as a bothersome but insignificant type of fee which he had to pay to the public treasury for the privilege of speculating. Receiving no returns from the land it was necessary for him, of course, to draw upon his income from other sources to pay his taxes, but the prize for which he was playing was normally so large in comparison with his fee as to render it of slight importance. Nevertheless this speculator is placed in a peculiarly weak position by the depression, for at the same time when the prize for which he is playing diminishes in value, the fee or tax for the privilege of continuing his speculation increases in amount. Moreover, it is often more difficult for him to secure the money with which to pay his fee. These factors combine in many cases to make the proposition so unattractive that the speculator abandons it as a "bad bet." This is exactly what has happened in so many cases in the municipalities of Saskatchewan. If a speculator chooses no longer to carry his land, there is no way of compelling him to do so.

There is no legal obstacle to higher tax rates, but there is an insurmountable economic obstacle, in that such a course would in all probability result in the surrender of more land for taxes, rather than in an increase of revenue. No relief, but instead sudden and complete disaster, would probably follow any attempt to realize immediately upon the lands which are being surrendered to the municipalities for taxes. To offer them in large quantities for the amount of the charges against them means that the city itself establishes a price for realty at a small fraction of the values which it seeks to maintain on its assessment rolls as true market values.

In Regina practically all its arrears, which are substantial, have been already spent, that is, loans have been secured from the bank in anticipation of collections, and the money paid out from the treasury. The bank, therefore, is in a position to dictate to some extent the policy of the city in regard to its uncollected

taxes, and to any property the city may acquire by the tax sale process.

The Saskatoon arrears appear for the most part in the form of deferred payments to sinking and depreciation funds, although a substantial sum, secured by arrears, is due to the bank. The arrears are a staggering problem in Prince Albert, where the loan from the bank approximates \$450,000, and almost a trifling one in North Battleford, where the bank debt is only about \$40,000. Swift Current, with a note at the bank of about \$150,000, secured by arrears, has a situation more urgent than several of the other cities.

It is easily understood from these statements that "tax arrears" are part of a definite policy to maintain the assessed values of land, and set them against the liabilities and the obligations of the municipalities.

THE TRUE CAUSE OF ARREARS

The Report of the Assessment and Taxation Commission of the Province of Manitoba, published in 1919, refers repeatedly to the harm done by the speculative enterprises of municipalities in Alberta, Saskatchewan and British Columbia. The "tax arrears" were a consequence, and they accumulated owing to the forbearance and culpable weakness of the town councils to whom money was due from taxpayers. The matter is summed up in these words:—

While by statute the collector has a right of action for recovery of unpaid taxes, he may, if he deems it advisable, levy such delinquent taxes by sale of the lands. . . . It is in the discretion of the Council to extend, by by-law the time for the levy of taxes by sale of the lands to the year following that in which they are due. Thus the delinquent tax vote becomes a powerful factor making for delay, through its influence at the election of councils and the intimidation of councillors; for at the intervening council election that vote is invariably cast for candidates—not infrequently themselves tax delinquents—who favour postponing tax sales to next year, or, for that matter, to the Greek Kalends.

The subordination of municipal finance to municipal politics has in this as in other respects been productive of the most serious evils.

The inevitable outcome has been an enormous accumulation of arrears of taxes. . . . This growth of arrears has been accompanied by heavy borrowing, in order to meet current expenses of administration and to finance extravagant undertakings handed on in many cases as a legacy from the period of feverish development.

It is significant that in Vancouver, where at the end of 1918 the debt was \$41,669,196 and the tax arrears were \$456,453, there had been no tax sales since 1909. *The Vancouver City Council apparently took no steps to collect the arrears by proceeding as it could do against the defaulters, and obliging them if they could not pay to surrender their land.*

LEGISLATION TO ENFORCE TAX COLLECTION

The land value rate was not, in fact, levied in these cases. The interests of the speculators coincided with the municipal scheme of trying to finance the city through a period of depression on the basis of real estate valuations which had no existence in fact.

Since the report of the Manitoba Commission was published the provincial parliaments in Alberta, Saskatchewan

and British Columbia have passed legislation requiring compulsory municipal action against defaulters, and simplifying title to land purchased as the result of tax sales.

This legislation has had a good effect. The Annual Report of the Inspector of Municipalities in British Columbia for the year ended 31st December, 1920, shows that the total arrears of taxes were \$8,248,455 as compared with \$14,631,217 at the end of the year 1918, the last mentioned being the highest point on record. In Vancouver the arrears declined from \$5,456,453 in 1918 to \$3,817,326 in 1920.

It is important to notice that in British Columbia the lands held by the municipalities, which were taken over through tax sale proceedings, increased during the year 1920 from \$3,385,871 to \$5,247,788.

The Annual Report of the Department of Municipal Affairs in Alberta, for the year 1920, states that the Tax Recovery Act of 1919 became operative on 1st July, 1920, and in nearly all of the province the sale of land under that Act was carried out. The large increase in tax collections was largely due to that Act.

THE EVIDENCE OF AN EX-MAYOR

Mr. Louis D. Taylor, ex-Mayor of Vancouver, gives a description of events in South Vancouver, which further disposes of the alleged "failure of the Single Tax." Writing in the LOS ANGELES TIMES of 15th January, 1920, Mr. Taylor declares:—

South Vancouver troubles started with the collapse of the real estate boom, which reached its apex in 1914. To understand the situation, one must consider that the Municipality of South Vancouver covers 14½ square miles, and being adjacent to Vancouver City to the south, it was, from 1907 to 1914, subject to the greatest land speculation ever seen in British Columbia. Before 1907 it had a very small population. The population to-day is in the neighbourhood of 25,000, and is composed mostly of the labouring class, who own their own homes. During boom days, real estate speculators bought acreage, subdivided it into mostly 25 and 33 feet lots. In order to make these lots accessible, roads had to be built, side-walks laid, water and sewer systems constructed, trunk line streets paved, and all this at the expense of the municipality. The consequence of this unreasonable real estate boom was, when it collapsed in 1914, that thousands and thousands of lots were in the hands of speculators who had made only the first or second payment. They had purchased these lots on a basis of a city with a million population, and in 1914 found that with the declaration of war and the condition of the money market, they could not sell their property or make further payments. Thus they did not attempt to pay taxes.

Again, there were mortgage companies which had advanced money to the parties who had originally subdivided large tracts. It was difficult to push foreclosure proceedings to a successful issue on account of the Moratorium Act. Therefore, taxes were allowed to accumulate. The Canadian Pacific Railway Company holds thousands of acres in the municipality. They, together with other large interests, succeeded in persuading the Commissioner to tax improvements, thus getting their assessments reduced and the rate lowered. The appointment of a Commissioner was made without the consent of the residents of South Vancouver, who had a duly elected mayor and council. It was the result of a political play by the party in power. They saw a

chance of standing well with the large mortgage and loan companies by making this move, supplemented by a promise to tax improvements and lessen the assessments on ground values. Ninety per cent. of the residents of South Vancouver immediately formed themselves into a protective association, and went on record as opposed to the taxation of improvements.

Every municipality in British Columbia, together with the Provincial Government, had a falling off of its revenue from 1913 to 1918. NOT EVERY municipality exempted improvements. Those that taxed improvements were hit as hard as those that did not. Upon the signing of the Armistice in 1918 the affairs of all cities and municipalities in British Columbia began to mend, and in another year will have become normal.

The South Vancouver Protective Association, composed of residents who own their own houses, are almost to a unit in favour of the exemption of improvements from taxation, realizing, as they do, that they are now paying the piper, for the benefit of non-resident vacant lot owners, all of whom initiated the various extravagant improvements during boom days, all of whom could vote on money by-laws, and who planned the campaign in much the same manner as do political parties, having headquarters in Vancouver, with committees to see that every owner of a lot in South Vancouver was taken to the polls. It was the vote of these outsiders that legalized the money by-laws for improvement, that should not have been undertaken for years; the consequence being, that when they could not dispose of their holdings, they began a campaign to place the burden of taxation on the residents of the district. Large mortgage companies loaded up with these agreements of sale, and the large holding companies devised the scheme of not paying their taxes, and thus force the municipal government to seek aid from the outside. As soon as the Commissioner began to tax improvements, these corporations began to pay up their arrears, and money began to come into the municipal coffers.

LAND VALUE TAXATION JUSTIFIED

Lieut.-Colonel William Grassie, in a special article on the "Real Estate Situation," contributed to the MANCHESTER GUARDIAN, Canada Number, 15th June, 1920, says:—

A great wave of real estate speculation set in about 1910, which continued without interruption till the summer of 1913 when the apex was reached. . . . Even if the war had not intervened the day of financial reckoning could not have been postponed. The war merely precipitated matters and confronted Canada with realities. . . . In the spring of 1917 it was generally admitted that the zero mark had been reached, and since that date there has been steady improvement, until to-day property revenues are nearly back to their pre-war level. Holders of vacant city and town property were in an even worse position than owners of revenue-bearing properties. Taxes were high and had to be paid, and many owners of such property were forced to sacrifice their holdings. As late as the spring of 1919 one could buy for cash choice sites for as low as from one-fifth to one-tenth of the price paid in 1913. But now, surveying the situation in 1920, few can deny that the process of liquidation has not been beneficial, and that in the real estate situation there is now an inherent soundness which was hitherto absent.

The Taxation of Land Value, *where it was enforced*, effected its purpose. The speculation in land was checked, penalized and disrupted. Some municipalities did not courageously deal with those owners of vacant lots who defaulted, but they did apply the law in some degree, and with sufficient weight to make the holding of idle land a profitless business—and "few can deny that the process of liquidation has not been beneficial." A. W. M.

Evening Session—17th August

CHAIRMAN: MR. E. J. McMANUS

THE ATTITUDE OF THE BRITISH POLITICAL PARTIES TO LAND VALUE TAXATION

ADDRESSES BY MR. ANDREW MACLAREN, M.P.,
AND MR. P. WILSON RAFFAN

MR. ANDREW MACLAREN, M.P., who represented Burslem, spoke for the Labour Party, and began by sketching the background of the sentiments that dominated the leaders of the working-class movement, drawing the contrast between the teachings of Karl Marx and the teachings of Henry George. He said he was in the Labour movement himself to advance the philosophy of Henry George. He related the progress that had been made in the Labour ranks towards acceptance of Taxation of Land Values and the placing of that policy in the Party's programme. As an instance of what was happening, Mr. Ramsay MacDonald in a debate in the House of Commons on the Land Valuation on 3rd July, had pledged the Party as its leader, in these words: "I am in favour of the Taxation of Land Values. The landlords' section of this House knows that if the decision of the country is that a Government is to come in with that in its programme, it is going to be carried out." Mr. Snowden said: "The Financial Secretary has only just discovered that those who support the Taxation of Land Values, and a valuation, do so in order that it may be used to carry out their desires. We have never made any secret of that. We hold that the whole economic value of land belongs to the community." The speaker went on to explain that the Labour Party in the House of Commons had appointed an Inquiry Committee whose conclusions were first, Land Valuation; second, a Budget Tax on Land Values; and third, the local rating of Land Values. There were other proposals which they would not approve; but the important thing was that the Taxation of Land Values came first. He said that in the work he was endeavouring to carry on in Parliament he was specially gratified to have the assistance and association of Josiah C. Wedgwood.

MR. P. WILSON RAFFAN, EX-M.P., who spoke for the Liberal Party, said it was a Party with a great tradition. It had secured the enfranchisement of the people, fought for religious freedom and toleration, wiped the stain of slavery from the British flag and laid the foundation of popular education. "Freedom" had been its watchword, and it would be in the line of its tradition if it now bent its energies to secure the economic freedom which would result from the restoration to the people of their rights in the land. The lessons which Henry George taught were not, unfortunately, assimilated by the Liberal

leaders of his time, and it was only when Sir Henry Campbell-Bannerman assumed the leadership of the Party that the question was taken up in real earnest. Mr. Raffan referred in glowing terms to Sir Henry Campbell-Bannerman's devotion to the Taxation of Land Values and the efforts which he made to carry out the pledges he had given on the subject. He did not live to see the fruition of his labours but handed on his task to Mr. Asquith, his successor in the Premiership. Then came the 1909 Budget and the Land Campaign. The work of the Land Values Group in Parliament had prepared the way for practical legislation on right lines. The Government had introduced measures for revising the valuation and was pledged both to rate and tax land values. But the War intervened and set back all democratic progress. The policy was clearly and emphatically set forth in the official programme of the Liberal Party. They were about to launch a winter campaign to advance it. What he hoped to see was fewer conflicts at triangular elections between advocates of their policy belonging to different parties. Although Liberal and Labour men may start competing campaigns they must end in converging and joining forces on the Taxation of Land Values.

DISCUSSION

Members who took part in the discussion referred with gratification to the fact that both the Labour and the Liberal parties had the Taxation of Land Values so definitely in their programmes; that over 340 candidates in the last general election and 140 members of the present House of Commons had personally subscribed to it.

MANIFESTO TO RULERS IN ALL LANDS

During the course of this session the HON. PRESIDENT took the Chair to submit to the Conference the Manifesto to the Rulers in all Lands, which had been drafted at the instance of Miss A. M. Hicks, and with the assistance of Mr. Frank Stephens. The PRESIDENT read the Manifesto and on his motion it was carried unanimously and with acclamation.

THE MANIFESTO

"To Rulers in All Lands—GREETING.

"We, disciples of Henry George from fourteen nations, in International Conference at Oxford, England, at the call of the United Committee for the Taxation of Land Values, send this message and challenge to all rulers responsible for the government of nations.

"The war to end war has ended in a peace that has needed peace. There must be a new statecraft whose purpose is the liberty of the people and whose methods is Justice, and such we here offer, challenging a denial of its claims, whether from the standpoint of politics, business, economics or righteousness.

"We hold this truth to be self-evident, that the system of land tenure in every country is the greatest factor in the life of its people.

"Plainly the unjust inequalities of wealth, the ever-recurring business and industrial depressions and the persistence of poverty with the vice, crime and misery it compels are results of private monopoly of land, the private confiscation of land rent, and the denial of the right of the common people to the land of their country.

"Plainly the closer this land monopoly the lower the wages of all labour and the returns from business, industry and thrift, and the poorer the economic, social and spiritual condition of the people.

"Plainly this is a world-wide, not a local or national issue. What matter German or Frenchman, be he labourer or business man, whether the monopolists who consume at his expense the enormous economic rent of the Ruhr mines live in France or in Germany?

"Plainly these evils, which make unceasing civil strife within the nations and result in wars between nations for more land or more monopoly of land values, can be ended only by abolishing private monopoly of land and the unjust taxation now levied because the people have been robbed of their communal rights in their Fatherland.

"To effect this we urge that the equal rights of all to the land be asserted by collecting as public revenue the economic rent of land by the direct Taxation of Land Values, and abolishing all other taxes, replacing the commerce-destroying and war-breeding international Tariffs by that absolute Freedom of Trade which is the natural right of all men.

"We warn you that this must be done and done quickly to end ever-growing discontent and to prevent bloody revolution, the breakdown of civilization and the overthrow of rulers too ignorant or too cowardly to act before it is too late; for the hearts of the people of all nations are full of bitterness because of their sufferings, of their overburden of taxation and of the shutting out of themselves and their children from the land which is their birthright."

PUBLICATION OF THE MANIFESTO

The United Committee, as instructed by the Conference, has translated the Manifesto to Rulers of all Lands into French, German, Spanish, Swedish, Danish, Norwegian, Magyar, Italian, Portuguese, and Esperanto.

The document (in the English version and with the translation attached in certain cases) was posted to the Monarchs of thirteen countries and to the Presidents of twenty-six Republics and to the Vatican.

It was communicated to the League of Nations at Geneva and to the League of Nations Union in London. It was sent to all the Esperantist journals in the world.

It was cabled through Reuters to the chief news agencies on the Continent. The German socialist paper *VORWAERTS*

of 28th August published the cabled version, making a comment quite in line with the orthodox Marxist attitude, and adding that the resolution "in spite of its Utopian setting" is a valuable contribution to the question of Land Value Taxation. The Belgian papers *LE NEPTUNE* and *LE PEUPLE* of 20th August also gave the matter publicity.

The Press in Denmark, Norway and Sweden has given much notice to the transactions of the Oxford Conference, and many have published the Manifesto. In Denmark, the Manifesto was issued as a poster and was put up on all the bill-stands in Copenhagen and in a good many other towns.

Letters enclosing the Manifesto were sent to the Embassies, and Legations in London of all the chief countries, and to the High Commissioners of Agents-General of British Dominions. Acknowledgments have been received from the representatives of Canada, Australia, New Zealand, New South Wales, Queensland, Tasmania, the United States of America, Japan, Norway, Belgium, the Netherlands, Austria, Hungary, Czecho-Slovakia, Greece, and Mexico. The representatives of four of the British Dominions and of six foreign countries stated that the Manifesto had been sent as requested to their Governments.

Members of the Conference from countries overseas undertook on their return home to circulate the Manifesto as widely as possible in the Press and in special reprints; this in addition to the published information they have broadcast regarding all the transactions of the Conference

Morning Session—18th August

CHAIRMAN: MR. ALEX. MACKENDRICK

ENCLAVES OF ECONOMIC RENT OF FAIRHOPE, ARDEN, TAHANTO, HALIDON, FREE ACRES, SANT JORDI, SHAKERTON AND ARDENTOWN: HOW TO OBTAIN SINGLE TAX WITHOUT LEGISLATION

ADDRESS BY MR. FISKE WARREN

The CHAIRMAN introduced the three principal speakers, Mr. Fiske Warren, Mr. Bolton Hall and Mr. Frank Stephens, by remarking that he had himself resided in America during the eventful years from 1914 to 1919, and had become an enthusiastic American in spirit, in sympathies and in general outlook. He had been privileged to act for two years as Secretary to the Massachusetts League for the Taxation of Land Values; and speaking with his intimate knowledge, he assured them that among the responsible economic reformers in the Eastern States of

America, no names were held in higher esteem than those of the three gentlemen with him on the platform.

Mr. FISKE WARREN said:—

If you desire a foretaste of the happy state, which is so soon to come about as the result of the efforts of this Conference, listen to a tale of eight enclaves, where single-tax exists in practice,—not completely, it is true, but in substance; covering eight square miles, or twenty square kilometres, including a population varying according to the season of the year from 2,000 to 4,000, and yielding a rent of £5,000. You may say that these figures are unimportant. I agree with you. Considered by themselves they are unimportant. But, considered with relation to what they stand for, they are otherwise. Is it unimportant that 2,000 persons are living not under the system which we loathe, but under a system which we are all here to help to bring into being? Is it unimportant that eight square miles—the only ones on earth above the rent-line—are free from monopoly and special privilege? Finally, is it unimportant that in them we have a demonstration that will convince the man in the street, the man who does not read and does not argue, in short the non-theoretical man, who yet is able to see that the man within the enclaves is more free, more prosperous and more happy than the man outside?

In 1895 a band of pilgrims made their way from Iowa to the shore of the Bay of Mobile, in Alabama. In one respect it was like the band of Pilgrim Fathers, who landed from the Mayflower on the shore of the Bay of Massachusetts. Each sought the opportunity to practise freely their faith. The faith of those from Iowa was single-tax. Like the Pilgrim Fathers, also, they had great vicissitudes, and, at one time, only one family of the original band was living on the premises—the family of Ernest Gaston, who still to-day is the leading spirit of Fairhope, the oldest, largest and most important of the enclaves. He is the father of the enclavial movement, and we sorely miss him to-day.

Then there followed, in 1900, Arden, in Delaware, founded by Frank Stephens, whom we are fortunate to have among us here. Through all these intervening years he has so stamped his fine qualities upon Arden that to-day it is the most artistic and attractive of the enclaves. And, indefatigable still, last year he founded the enclave of Ardentown, adjoining Arden.

A daughter of Arden is Free Acres, in New Jersey, founded in 1910, over which the geniuses who preside are Mr. Bolton Hall and Miss Ami Hicks. I will revert to Free Acres later.

Then there are three other enclaves in the United States, two in Massachusetts, Tahanto and Shakerton, and one in Maine, five miles from Portland.

Finally, there is Sant Jordi, the smallest of the enclaves, but the one that has the greatest future before it, for Andorra is embarrassed by no custom-house, and no customs

officer, indeed, can be seen anywhere. Andorra is the only country in the world that has absolute free trade, and—I shall not object, if, in these two facts, you discover cause and effect—it is the only country in the world, so far as I know, which has been at peace for a thousand years.

All these enclaves exist by no legislation whatever. No one of them has a charter, no one of them any special act, no one of them any subvention from public funds. They operate under the right of private contract. I suppose I am asked the question, oftener than any other, how it is possible to implant, in a region, an enclave of single-tax while all around it in the rest of the region is the old system? It is all very simple. The trustees own the land and hold it for the general advantage. They let the land to lessees for the period of ninety-nine years. Each lessee owns his own house and other improvements, including trees, tillage, and all constructions on, in or under, the ground. Indeed, his ownership is so complete that nothing remains to the trustees except the bare site. Then comes the contract. The lessee agrees to pay the economic rent, which is revised as often as necessary, usually once a year. The trustees, on the other hand, agree to use the economic rent for the payment of taxes. Is this not plain, and is it not a case of simple contract?

But, now, do these enclaves in fact produce the effects of single-tax? And here, as I have said before, I must admit that we do not pay all the taxes. We do not pay the tariff-tax where there is one, a great omission. Of course, there is none in Andorra. We do not pay the stamp-taxes on notes and the registration of real estate. We do not pay the tax on amusements.

But I suppose there is no one in this hall, who would not recognize it as a noteworthy fiscal reform, if he could persuade his country to untax all improvements. That we do. I do not say it is single-tax, for it is not, but that it is a great fiscal reform.

Then I do not suppose that any single-taxer would not consider it a much greater achievement, if he could persuade his county to collect all the economic rent. That we do also. And we do not wait to collect it, we collect it at once. That would be recognized as almost the whole of single-tax.

But we go further. We pay the school-tax. We pay the tax on all tangible property, including livestock and equipment, located within the enclave. In general we pay the poll-tax, and, in Tahanto at least, we pay half the income-tax levied by the state of Massachusetts, on the one hand, and the federal Government at Washington on the other.

Is it difficult to found an enclave? Not at all. It does not require a great corporation, as in the case of the garden-city of Letchworth. All the enclaves were small when they began. Listen to the figures: Fairhope began with 135 acres; Arden with 165; Ardentown, 110; Free Acres, 65; Tahanto, three-quarters of an acre; Shakerton, seven; Halidon, 120; and Sant Jordi, two and a-half. That makes

600 acres in all, but they contained the principle of growth, and to-day they are 5,000 acres. Thus to form an enclave does not even require a strong, financial group. Even one man suffices.

My friend, Bolton Hall, speaks after me on the topic: "I am only one man." But, fearing lest his modesty may prevent him from describing what, in my opinion, is one of the best things which he, as only one man, ever did, I am going to say that, at one time, he conceived the idea of serving single-tax, and also of doing a good turn by himself, and, having property in New Jersey, about 30 miles from New York, he made a gift of a part to the enclave of Free Acres, with the idea that the increase in the value of the rest of his property, due to the coming of population, would leave him as rich as before, notwithstanding his gift. Thirteen years have passed, and he now declares that experience has confirmed his anticipations.

Now for the financial aspect. As single-taxers, I think you all recognize that single-tax not only makes a man free and happier, but it also makes him more prosperous. That additional prosperity puts more funds into the treasury, and we find that, with our revenue, we can do three things. In the first place, we can pay the taxes. In the second place, we can pay interest and amortization on the purchase-price of whatever land does not come by gift. In the third place, we have money remaining with which to improve the property to a degree much greater than it would have been improved by public funds, had it remained under the old system. Some of the land came by gift, chiefly from Mr. Fels, of honoured memory.

The monopolists of scripture were said to lay field to field until they dwelt alone in the land, and my plan is to lay field to field until the system of single-tax shall remain alone in the land.

A BOOK ON THE ENCLAVES

Fairhope, Arden, Tahanto, etc., are faithfully dealt with in a special book entitled ENCLAVES OF SINGLE TAX OR ECONOMIC RENT, by C. W. Huntington. Mr. Warren brought a number of copies of this book with him to Oxford and placed them on the literature stall where they were sold at the specially reduced price of 2s. each. Copies at the same price can be had on application at our offices.

THE NEW THRIFT. By Bolton Hall. Revised Edition. Reduced price, 3s.

THE GAME OF LIFE. A Collection of Economic Fables. By Bolton Hall. Reduced price, 2s.

THE NEW POLITICAL ECONOMY. Address by John B. Sharp. Third Impression. 1d.

A BRIEF HISTORY OF LAND HOLDING IN ENGLAND. By Joseph Edwards. 2d.

PRIVATE PROPERTY IN LAND. Address by E. Melland. 1d.

RURAL ENGLAND AND RECONSTRUCTION. By C. Rothwell. 1d.

"I AM ONLY ONE MAN"

ADDRESS BY MR. BOLTON HALL

Mr. BOLTON HALL said:—

I have exulted during this Conference—more than in anything else—in the British determination of the members, and the entire absence of the despondent note that we often have in America.

Among our own American people there are two obstacles to our advance. One is the preposterous claim that we have made little progress in these forty-five years; the other is the claim that our own efforts will never get it.

Now, how is it that good and earnest men can so shut their eyes as to think that? Their eyes are shut so that they do not see even the hundred and twenty thousand votes cast in California for the first straight-cut, clear-cut, complete and immediate Single Tax constitutional amendment that had ever been submitted. Twenty-six per cent. of the total vote, with not a thousand dollars for propaganda in the campaign. And that in the main fortress of land monopoly with unlimited money devoted to misrepresent the issue. Oregon and Missouri did nearly as well—there are more people to-day who will vote for straight, clean Single Tax in those three States than there were in the whole world when Henry George gave up the ghost. The pessimists may have looked at Cape Town and at Nigeria, and may know that something is different in other such places, but they see none of these things.

The reason the eyes are shut is mainly that some of us see the Poverty, but unconsciously do not want to see the Progress. We have some method of our own to which we are attached, and at which we work devotedly, believing that ours is the only method; and that anyone who is not helping us at that is not helping at all. We think accordingly that the other methods must have been without results. We think that the truth we have to publish is so evident that men have only to understand it in order to embrace it. Neither of those thoughts is correct. That was the tragedy of Jesus' life that he saw so clearly that if men would only love one another, armies, kings, courts, crime, involuntary poverty and all the other evils that afflict mankind would disappear—that the rulers knew this, too, was exactly why they crucified him.

To me it is marvellous that we have gotten so far. Think. The agitation for equal rights for women began with Mary Wolstoncroft, and after all these years it is still to be won in most of our countries and is nowhere complete. It was two hundred and fifty years ago that the agitation against chattel slavery began, an abuse that affected only a few million people, and we have not got it abolished even yet. Britishers know more than we do of its existence in Africa and in many other parts of the world. Even we in America have it as pionage and as the enforced, unfair and unprofitable labour of convicts.

But the injustice that we attack now affects every man, woman, and child. We attack the longest established and most universal wrong in the world; for if slavery was the sum of all villainies, the private appropriation of land-rent is the fundamental iniquity.

We are all of us a little blind to something, and it ill becomes us to condemn our brothers who are blind to something else. One of the wisest things that Jesus said was, "Judge not that ye be not judged," to which we might add, "for your judgment will probably be wrong."

Nevertheless, this despair keeps us from our best work—we think our influence is so small that it is not worth while for us to strive for the main object.

We think of ourselves as mere associates, and seeing how few we are compared to the unthinking mass, we feel feeble—but the soldier does not feel so. When he is one of a mere troop he thinks of what a power the army will be when it has grown into battalions.

A man who has been very active and useful once said to me: "Such poor efforts as I have been able to make——" I said: "Now put that as it ought to be." "Such poor efforts as the Universal Spirit has been able to make through me." How absurd to call them "poor efforts." It sounds like humility, but it is really self-conceit. The Pharisee thanked his God that he was not as other men. If he had truly thanked his God, he would have been all right, but in fact he really thanked himself.

It has been so necessary for primitive man, whether of 19,000 B.C. or of A.D. 1900 to shift each for himself, that all of us underrate or ignore the power of any one of us over all the rest.

We think "all the nominations are machine made—I am only one in a million voters. I'll stay away—and play golf. It's one vote and it probably won't be counted anyhow."

We know what the morale of an army is: now suppose one soldier said: "The plan of campaign is made by political generals. I'm only one of a million soldiers, I'll run away and save my skin. I'll probably not get into action anyhow." But that man starts a panic—and his colonel will assuredly deal with him. How should the citizen guilty of desertion in the face of the community enemy be dealt with?

Armies and young political parties hesitate and look each man at the rest. One is afraid and the others daren't. Then a Garibaldi or a William Lloyd Garrison or a Paderewski or a Doctor Mussolini says: "I'll do, anyhow, what lies in me," and the masses are inspired to follow him, a self-made leader.

Henry of Navarre was no more than any of the other superfluous princelings; only he waved his hat and cheered "The helmet of Navarre" and charged—and the rabble of the troops always followed him. He didn't say: "I'm only one—I'll go and play tennis."

We do not blame men for their blindness. If they knew better they would do better: light may have been held up to them, but they, being blind, did not see it. We and our fathers, who have failed to educate them, are as much responsible for that as they are. Their eyes are not yet opened, or if they are they are like babies who cannot distinguish what they see. We cannot be angry with one another for childish failings, when we learn in our hearts that we are all children of one God.

Now, when I say God, I do not mean some kind of big man up in the sky; but rather the One Force, Mind, Creator, Spirit, or whatever you choose to call it, that brought the world into being. That Power or Nature of Things is such or works in such a way that babies are disorderly, passionate, selfish and greedy. But we do not hate the child; we say "O, she is only a baby. We will teach her better later." Well, we are all children in some respect. One is ignorant or unreasonable, another unsympathetic—but maybe the unreasonable one is loving and the cold one, logical. Anyhow, each is doing the best he can as far as he has got, morally and intellectually.

The foundation principle of co-operation, of business, of political economy and of religion is that we are of one flesh. Our interests are inextricably bound together, so closely that the killing of a kinglet of whom most of us had never even heard, precipitated a war that affected our fortunes, our families and our lives. It must be so: no one does any good that is not good for everyone; no one can do any evil that does not hurt mankind. We have heard that we are in the hands of God: in truth we are the hands of God.

He who created the earth made it that way, made it so that it develops itself, or rather that we develop it, so that the Kingdom is really at hand to him whose eyes are open to see it; yes, so that the economic millennium will come even if we do not work—but it won't be our millennium when it comes.

As I came to Plymouth Harbour, I saw the Eddystone Lighthouse, which has always been an inspiration to me because of Jean Ingelow's beautiful ballad of Winstanley. Had it been shortened, it would have been the most popular of English ballads.

Winstanley was a shipowner, and the poor drowned sailors who went on the Goodwin Sands moved his heart so that he resolved to build a lighthouse. Everyone laughed at the absurd idea of building where no foundation could be had.

But Winstanley devoted his life and his money to that one thing; and year after year each flood tide he followed in the beams he had laid at ebb tide. At long last he got a foundation on the Eddystone Rock.

Winstanley set his foot on shore.
Said he, "My work is done;
I hold it strong to last as long
As aught beneath the sun.

"But if it fall, as fall it may—
Another than I shall build it high
And brace the girders stout.
A better than I shall build it high
For now the way is plain,
And, though I were dead," Winstanley said,
"The light shall shine again.

"But if it fall, then it were well
That I should with it fall;
Since for my part I have built my heart
In the courses of its wall."

Again, Olive Shreiner tells of the hunter who caught one glimpse of the bird of Truth and followed it over mountains. He scaled height after height only to see other mountains beyond.

At last he comes to a sheer wall of rock and climbed, painfully hewing the steps as he rose, with sweat and groans. At last, gasping for breath, he reached the top, only to find another height in front. But his last words are: "Where I lie down worn out, others will stand young and fresh. By the steps that I have made they will rise, by the stairs that I have built, they will mount. They will never know the name of the man that built them; at the clumsy work they will laugh, when the stones roll they will curse me—but they will mount and by my steps; they will rise on my stairs; for no man liveth to himself and no man even so much as dieth to himself."

THE ARDEN ENCLAVE

ADDRESS BY MR. FRANK STEPHENS

Mr. FRANK STEPHENS said:—

I gladly avail myself of your kind invitation to speak, in connection with Mr. Fiske Warren's address on Enclaves, of the Beloved Village, Arden—of how it came to be, of what it is and why it came to be. But before telling of that new little town let me speak a word of farewell to this ancient and great city which has welcomed us so generously. We know now what our Hawthorne meant when writing of England as "our old home," he said of Oxford, "It is a despair to have seen such a place and ever to leave it." We know what William Morris, who has been the inspiration of our craft-work at Arden, meant—"There are many places in England where a man can get as good book learning as at Oxford, but no other where he will receive the education that the loveliness of the grey city used to give us."

As to how Arden came to be,—in the practice of the Art for which I was trained, sculpture, I met a gifted and famous Architect, Will Price, one of the wisest and finest of men, and had the good fortune to convert him to the religion of Henry George. We were both successful, speaking after the manner of men, in the practice of our arts, and both bitterly disappointed that the more success

made that practice possible the further we were from it, being merely employers of more and more people to do what we wanted to do ourselves. We had learned Morris' truth that nothing can be done for Art till we have bridged the terrible gulf between the rich and the poor. We were so disgusted with civilization that we determined then and there to go out into the open and make a better one in which the land theory of Henry George should make the social basis for the industrial theory of Kropotkin and the art theory of William Morris. So my wife and I searched out in Northern Delaware an abandoned farm containing about 162 acres of rolling hill country, like that of Warwickshire, beautiful woodlands and the ugliest house in the United States. There the village was founded, and there my son and I sat for seven or eight years trying to coax in the farm labourers of the countryside to take the land on perpetual leases, for which was to be paid the full economic rent, reassessed yearly, from which land value tax we, as trustees holding the land as the communal property of all who should live there, would pay all taxes levied on the people by state, county and hundred, turning the balance of the land rent over to the Town Meeting to be spent for communal improvements and upkeep. All the land has been taken up there for years past, and when by Mr. Warren's help we opened up an adjoining tract, Ardentown, last winter, 70 of its 115 plots were applied for in the first ten days.

Briefly stated, our claims for the village are :—

That it has lived 23 years, which is longer than most "nut colonies," as modern Utopias are irreverently called, and without change of the lines on which it was begun ;

That it has a land system which recognizes the common right of all to the use of the earth ;

That it has a tax system which does not penalize industry, business or thrift, and does not give premiums for land monopoly and speculation ;

That it has a special system of land value assessment unsurpassed in the world ;

That it has had full woman suffrage from its foundation and, until the system was killed by State Socialists, childhood suffrage ;

That it is the first community in the United States to elect its officials by Proportional Representation ;

That it is the first community in the United States to establish the Raiffeisen Credit Union, by which we have lent over \$52,000 in the last twelve years on the notes of borrowers endorsed by two neighbours, without other collateral, and have never lost a dollar by default ;

That it has never issued bonds or granted an exclusive privilege or monopoly ;

That it is the first community in recorded history to lay down a definite principle as to the functions of government and the rights of individuals as against the government,

replacing the old system of determining rights by counting votes by a system under which the government is allowed to do nothing which individuals can do without the power of government.

It has been said by the PHILADELPHIA BULLETIN that the whole spirit of the colony is one of good-fellowship, mutual helpfulness and liberality in speech and action. It has been said recently by the WILMINGTON STAR that this little village of less than 300 people has become the artistic and cultural centre of the State. It is also a centre for the study of the international language, Esperanto.

But its greatest claim to the consideration of the followers of Henry George is that Arden tries to stress as the great argument for the establishment of the Single Tax, not alone the greater wages of labour or the greater profits of business, but the opportunity to develop in simplicity, freedom and beauty that artist soul which is in every one only waiting its deliverance in that day of which it has been written :—

"Here is fulfilled each wish that soared and sought
Beyond the bounds of thought,—
And hero hearts by too frail flesh forsworn
Shall here forget to mourn."

DISCUSSION

The Chairman himself took part in the discussion and was followed by Dr. S. Vere Pearson, Messrs. John Paul, J. Derrick, August Williges and others. The objective was stated to the Single Tax Enclaves that they had been and could only be established either by favour of some wealthy person or by land purchase. There was no prospect for such schemes while land monopoly obtained. Their establishment under existing conditions simply caused an increase in the price of surrounding land.

LETTER FROM MR. ROBERT SMILLIE, M.P.

At the beginning of the morning session of 18th August a letter from Mr. Robert Smillie, M.P., to Mr. George Haug, one of the American members of the Conference, was read. Mr. Smillie wrote : "I am deeply interested in the proceedings of the International Conference on the Taxation of Land Values. I would gladly have taken advantage to be present, but it is impossible for me to be in the South for some little time. If a report of the Conference is published please let me have a copy. During my brief stay in the Island of Islay I had an opportunity of inspecting the ruins of some small villages, and many cottages where at one time lived and moved the men and women who produced their living from the soil. Large patches of land once productive are now lying waste. My experience has made me more determined than ever to denounce the present cursed system of land ownership in this country."

Afternoon Session—18th August

CHAIRMAN: MR. P. WILSON RAFFAN

RESOLUTION AGAINST LAND PURCHASE

MR. P. WILSON RAFFAN said that they were about to take up and have a general discussion of the subjects which had been adjourned at two previous sessions, and to cover any other points that members wished to bring forward. But he would first call on Dr. S. Vere Pearson (Mundesley) to move a Resolution, of which notice had been given at the morning session. The Resolution, which was carried unanimously, declared that:—

We the followers of the philosophy of Henry George, in International Conference assembled, are opposed to all schemes which have underlying them the nationalization of land by way of purchasing it, or by the issue of bonds in compensation to landowners.

The CHAIRMAN said that nationalization of the land by purchase would meet with opposition from all sections of the people. The movement had always been kept above party politics, and however powerful or strong a party might be which brought nationalization by purchase forward, they would regard it as a reactionary policy.

A GENERAL DISCUSSION

A large number of questions were put to the speakers who had opened the discussions at the adjourned sessions, and their replies provoked an intimate examination into such questions as valuation, increment taxation, graduated land taxes as in Australia and Anhalt, and the beginnings with land value taxation in Pittsburgh, Vancouver, New South Wales and elsewhere. On these and other subjects opinions were expressed in speeches by Mr. Abel Brink, Mr. Wielgolaski, Mr. J. A. Robinson, Dr. P. McDougall, ex-Bailie Peter Burt, Mr. R. C. Macauley, Mr. A. H. Peake and Mr. S. Y. Gillan.

Evening Session—18th August

CHAIRMAN: DR. PERCY MCDUGALL

The CHAIRMAN said he was introducing two of their friends whom they were all waiting to hear: Dr. J. J. Pikler and Dr. Robert Braun, both from Budapest. He referred to Dr. Pikler's eminent services as chief of the Land Valuation Department of Budapest. Dr. Pikler had already taken some part in their deliberations, and in these contributions had given them an insight into the talents he possessed. Dr. Robert Braun was a pioneer of the movement in Hungary to which he had made great and lasting contribution by his translations of *PROGRESS AND POVERTY*, *SOCIAL PROBLEMS* and the *STORY OF MY DICTATORSHIP*. He had also many original writings to his credit.

LAND VALUE POLICY IN HUNGARY— THEORETICAL AND PRACTICAL LESSONS

ADDRESS BY DR. J. J. PIKLER

DR. PIKLER explained that it was in 1913, when he was vice-director of the Municipal Statistics of Budapest and was engaged in a special study of the housing question that he determined to do his utmost to see established in Hungarian municipalities a straightforward, uniform and uncompromising tax on the value of land apart from improvements. They had this advantage in Hungary that the municipalities as in Germany and Austria had power to initiate and adopt legislation subject to the sanction of the Central Government. After considerable negotiation, much hard work and many interviews with town councillors and Ministers, about which Dr. Pikler told several amusing stories, Land Value Taxation was adopted in nine Hungarian towns: Budapest, Arad, Heged, Debrecen, Kaposvar, Újpest, Győr, Marosvasarhely and Sopron. Some of these towns, notably Arad, had since been torn away from Hungary by the Peace Treaty. In Budapest the new Land Value Tax Statute was carried in the Town Council by an overwhelming majority on 7th November, 1917, and was sanctioned on 17th December following by the Ministers of Home Affairs and of Finance. The tax was in operation, was duly assessed, levied and collected for three years, 1919, 1920 and 1921. Unfortunately, following the violent political changes and troubles through which the country had passed, not to speak of the Bela Kun revolution, anti-Liberal forces had been in the saddle and a reactionary Town Council by decision in June, 1921, caused the collection of the tax to be suspended. The Government had sanctioned that decision, but the decree had never been published. The Statute itself, however, had not been repealed and was still valid at law. In the other Hungarian towns the Land Value Tax had remained, notwithstanding all the political upheavals, but administration was badly hindered by the after-effects and especially by the debasement of the money standard and the imposition of all sorts of new and complicated rates and taxes.

It is to be much regretted that lack of space makes it impossible to do justice to Dr. Pikler's contribution with its many and instructive discussions upon important points of philosophy and practice. He reviewed the comparative merits of proceeding by way of local option and by way of a national tax on land values to begin with. He took occasion, when explaining the provisions of the Budapest Statute, to criticize the various departures from principle that others suggested, and led out to a powerful and convincing theoretical and practical repudiation of such schemes as exemptions, gradations of the rate of tax (to "spare the small man" and "hit the big man") increment taxation, undeveloped land taxes and the special land legislation that is always based either on paternalism or vindictiveness.

It should be mentioned that Dr. Pikler supplemented his address by a further statement at the special session (in the Ruskin Hall) on 19th August. We give, in his own words, the following extracts from the complete manuscript he has since compiled reporting both his speeches.

DR. PIKLER said:—

"I was entrusted with the Directorship of the Valuation Office. The number of the sites to be valued in Budapest was about 40,000. The aggregate (unimproved) value of the sites, including also the value of the sites exempt from taxation (for the most part land belonging to the State and to the town), amounted to 5,000,000,000 Hungarian Crowns (at the 1918 exchange, say, £200,000,000 sterling). The value of the sites, subject to taxation (land belonging to private individuals and corporations), amounted to 3,500,000,000 Hungarian Crowns (£140,000,000), and the yearly revenue of the municipality of Budapest from the local tax on site value (the rate being $\frac{1}{2}$ per cent, that is 1·2 pence in the pound) amounted to 16 $\frac{3}{4}$ million Hungarian Crowns (£700,000).

"I had to fight and to struggle for every word of the statute. I have specially to mention the late Deputy-Mayor, Dr. Francis Harrer, who stood firmly by me. We declared that we were open to discussion as to the *degree* of the reform (as to the rate of the tax), but not as to the *kind* of tax, not as to alternatives that were opposed to the basic principle. We said that, if the time and the common opinion were not yet ripe for the adoption of a straightforward and uniform site value tax, then the site value tax might be postponed for another 10 or 20 years. If necessary, we would have to acquiesce in that, but we would oppose with all our might any suggestion that this important reform should be perverted, compromised and frustrated in its first stage.

"It became manifest that a quite radical and uncompromising proposal (provided it is a rational one), offering no points of attack, has a better chance of getting through than one which cravenly surrenders, or is false to, its own basic principle and so emasculates itself. If we had not stuck so strongly to the basic principle, then we would have opened the door to other alterations too, as little justified as the first one, and then we should have had to give way all along the line, at last totally losing our cause.

"The virtues and merits of our statute are not to be sought in what it contains—these are the merits of Henry George and of the principle laid down by him—the merits of our statute are to be sought rather in what it does *not* contain, in avoiding of those 'improvements' and mistakes, which seem to be so indifferent and innocent, that they have been allowed to enter into most land value legislation that I know of.

"Let me comment on some provisions of the statute.

"*Section 1.*—Collection of the tax begins January 1st, 1919.

"*Section 2.*—Subject to the tax: land of every description within the boundaries of the town.

"There is, as you see, no discrimination whatever between developed and undeveloped land or between 'agricultural' land and 'building' land.

"*Section 3.*—Exempted: land belonging to the State, the Municipality, or the King or Queen; land which, together with the buildings upon it, is permanently, wholly and without any fee or recompense (rent, entrance-money, etc.) open to the use of the whole public (*e.g.*, churches, hospitals, free schools, museums, etc.)

"The first and original context of this section was 'exempted: land which, together with the buildings upon it, is devoted to purposes of public utility.' But this context did not fail soon to lead to very unwelcome and rather delicate discussions with several kinds of owners. It is quite an arbitrary matter to decide whether some purpose is or is not of 'public utility.' The site value tax was introduced just at a time of frequent and brisk political changes, and it depends upon the political, social or philosophical standpoint of a man, a party or a regime, whether for instance a monastery, a workmen's association, a trade union meeting-place, a Freemason's hall, or even a house dedicated to charitable purposes should be regarded as a house of 'public utility' or a house of public nuisance. The opinions of clergy, freemasons and socialists are very different on this point. To save the Valuation and Assessing Office from such arbitrary and conventional points of view, a really unmistakable criterion was wanted, and I suggested the context being altered to 'wholly permanently and without any recompense open to the use of the whole public.' On that basis the discussions with the parties concerned became short and easy.

"In one of the towns (Ujpest), which adopted the site value tax, the whole section was omitted, and no exemptions at all were inserted into the statute. They accepted the principle that if the use made of a site is not worth paying the site value tax, then that use does more harm than good.

"*Section 4.*—The rate is to be paid on the basis of the capital value of the lots, whereby the value of improvements, which happen to exist in or under the ground (buildings upon or underneath it, trees, other plantings, etc.), are not to be taken into account.

"We ascertained directly and immediately the unimproved capital value of the sites and taxed them accordingly. The capital value (the market value) of each site was assessed as if on the one hand the site itself was quite unimproved, and as if on the other hand all the surrounding

sites remained in their existing condition as at the time of valuation. It would have been a big mistake, and unfortunately the mistake is often made, to try to ascertain the value of the whole estate (value of the land together with that of the improvements) and then to deduct from this gross value the value of the improvements. This would have been not only a superfluous thing to do but it would also have complicated and disturbed all our work. Besides, valuation of improvements is not easy; on the contrary, it is a much more difficult task than valuation of land. Valuation of improvements is altogether unnecessary in a land valuation, where the value per square unit of the several lots can be entered on a map and be easily compared lot by lot by anyone and every one. Valuation of the land alone, apart from its improvements, was performed by us quite easily, without any uncertainty and to the perfect satisfaction of all parties interested.

"We paid no attention to encumbrances, mortgages, burdens, charges, etc., affecting the land. They cannot be taken into consideration and cannot possibly be deducted from the value of the land, and though this is not expressly mentioned in the statute, nobody ever doubted it.

"The selling value of land is no doubt reduced by the land value tax itself, as this tax works commercially like a perpetual mortgage and as it reduces also the speculative value. But as long as the rate of assessment of the land value tax is a small one, this makes no palpable difference. With the future increase in the rate of tax it does weigh more and more in reducing the market value, and will require to be taken into consideration at a later stage." [Here Dr. Pikler discussed very fully the argument for taking "annual value" as the basis of assessment in contradistinction to "selling value."]

"Section 5.—The value of the sites to be re-ascertained every third year.

"I hold this section of our statute to be a faulty one. The only correct method, in my opinion and from my practical experience, is to re-ascertain the values year by year. People are inclined to think that the yearly revision, with its opportunity for appeals, etc., causes more work than that made periodically at longer intervals. The contrary is the case. The work of revision is easier and simpler, and the valuations grow more and more reliable, the shorter the intervals are. The first work, the first ascertaining of the values (the first establishing of the register) being done, the continuous registering and investigating of the sales and other transactions is an easy task that has to be done in the same way whether the interval of revision is shorter or longer, and it keeps the valuation continuously and reliably up to date. The revision and the hearing of new appeals throw no *extra* work on the office. The main work done on the *first* valuation does not require to be repeated with every subsequent revision.

That is only the case with long intervals between one valuation and another. The longer the interval, the greater the work of re-valuation and the farther we get away from a true, continuous, and operative valuation. Moreover the longer the interval, the greater is the danger that the Valuation Office becomes lazy, inert, allowing matters to rest and losing the necessary everyday keen contact with the land-market. The longer also will mistakes in the valuation remain valid which are unavoidable in the beginning or which creep in owing to erroneous verdicts of the higher courts of appeal and so the public confidence in the system is lessened.

"Section 6.—For the purpose of ascertaining and revising the market value of the sites a permanent register of the market-values is to be kept. The register (the *cadastre*) is to lie at the Valuation Office. The rolls have to state for each site the following data: registration number, street, house-number (where there are no streets yet, other means of identification), name of owner, acreage in square units, type of shape (we devised eight types and sub-types of shape and signed them with A, a; B, b., etc., and they proved quite sufficient and satisfactory for the short indication of the type of shape), length of front, average depth, value per square unit, value in whole and yearly sum of the tax to be paid.

"Section 7.—The market value of the sites, expressed in value per square unit is to be ascertained by the Valuation Office, and the tax is assessed on the value so ascertained. The Office makes its valuations with the help of a Committee of experts elected and delegated by the Magistracy from the members of the Town Council. This Committee of experts serves as a consultative and advisory section of the Valuation Office, the opinions of the Committee not being binding upon the Valuation Office (the Valuation Office being alone responsible for the Valuations).

"The work of valuation proved to be very easy, easier than I had imagined in advance. The assertion that it is impossible to separate land from improvements and to value the land apart from its improvements is a naïve mistake, if not a humbug. The mistake (where it is a mistake and not, as it often is, the outcome of deliberate hostility) arises partly from confusing the valuation of a *single* lot by itself (that is *sporadic* valuations) with a *general* valuation embracing all sites on a given date. The two things are of quite a different kind. In the first case (*sporadic* valuation) there is no control whatever or a very poor and uncertain control, whereas in the second case (*general* valuation, extended over *all* sites) each of the valuations (per square unit) is controlled not only by the valuation put down for the right and left neighbours and by that of the opposite side of the street, but also by the valuation (always per square unit) of *all* the other sites in the town.

"So the work turns out to be not only quite easy, certain and invulnerable, but also, and this is of the greatest importance, to be in fact not a work of valuation, but a work of *comparing* and *relating* values. The way in which values must reciprocally control and bind one another is a most efficient insurance against any favouritism or corrupt practice on the part of the Valuation Office.

"The valuation of the several sites (per square unit) should always be set clearly (say 15 or 20 per cent) below the indubitable market-value. Then we can pass peacefully through our task and make the site value tax not odious, have no boring quarrels and discussions about the absolute level but only interesting, and, as I have experienced, very instructive discussions about the correct relation of the values. The fiscal revenue of the tax can be augmented by the raising of the rate of assessment (from 0.5 per cent to 0.75 per cent 1 per cent and so on), but never by straining after 100 per cent valuations.

"I began by ascertaining the market value (per square unit) of what was known to be the most valuable site in the town. The several members of my advisory committee estimated the value between 16,000 and 14,000 Crowns per square unit. I let them discuss for a while and then I closed the discussion, declaring that I was now sufficiently informed, and when they asked me at what value I estimated the site, they expected, as I clearly saw, that I would arrive at 15,000 Crowns as the average of their different opinions. They were surprised when I gave my figure as 13,500. 'That is its worth at any rate,' they all said and they understood at once that that was the right way of settling the matter quite peaceably and of making an easy and interesting task of the work that seemed to be so difficult and vexing in advance.

"The next site I asked them to discuss was of course not a neighbouring one, but one rather far away from the first; but now it was not an absolute value that was to be ascertained, but the *relative* value as compared with the first one. The question to be solved was now: *if* the value of the first is 13,500 per square unit, what is the value of this other site? The question was solved in much less time than the first one. We proceeded to a third site situated still farther and soon we had a network of 25-30 'fixed points' extended over the whole area of the town, and with the 'fixation' of these points the work was *in principle* done.

"After these 25-30 'fixed points' had been studied and thoroughly examined for some days as to the correctness of the relations, we proceeded by strewing another 50 fixed points among the first ones (always from the standpoint of correct relation to the previous ones, but of course nevertheless always unconsciously guided and controlled also by the commonly-known absolute level) and making the network of 'fixed points' ever denser, and so the work went on with always quickened speed.

"The work in Budapest was carried out with a very small staff and consequently with very little cost within a very short time. Valuation of the 36,000 sites occupied 8½ months.

"The interest of the landholders in the work grew day by day. They came by scores to the office to look at the valuation of their sites, which they were and are always allowed to see, and with their observations, criticisms and comparisons involuntarily and unconsciously gave us the greatest help and support. They all expressed satisfaction and were reassured to find that unfairness and favouritism were excluded, not by my personal attributes but by the nature of the work.

"One of the main points was the above-mentioned lowness of the absolute level of the valuations (about 15 per cent below the market price), and it was just this point that gave rise to a very angry but rather amusing remark of one of the landholders who had, as I know, always opposed the site value tax. 'I was prepared,' he sincerely and smilingly avowed, 'keenly to criticize and contest the valuation work itself, but by putting down the values at such a reasonable and indisputable level and leaving room only for discussion on the relation of one value to another, you have done the most cunning and —(d—n you!)—the most insidious thing. We can't but hold our tongues!' 'But, however, you can contest to the relative values!' I said. 'I see,' answered he, 'you are very clever; the relations are for the most part correct and where they are not, they can be corrected easily, and we landholders are involuntarily helping you to do it.'

"The valuation roll consists of two parts. One part contains the single schedules, one for each site, or we call them 'individual schedules.' They contain the complete description of the site. The other part consists of the 'street rolls,' one leaf (page) for each side of each street with one horizontal line for each site, so that the values per square unit and the description and dimensions of the site can be most easily compared by the landholders as well as by the office. The important column is the 9th, showing value per square unit. Following vertically this column, viz., the figures in it, the values per square unit can be compared and criticized and the cause of every difference must without any explanation be found in the columns 7 and 8—length of front and average depth.

"The publicity of the valuation rolls proved to be in the interest not only of the general public but also of the office itself, which is very efficiently and gratuitously helped on in its task by an enormous staff of 'experts by self-interest,' and so it turned out with the first beginning of Georgeistic practice that in a sound, reasonable and just system of society there exists a co-operation and not an antagonism (as exists in a bad and unreasonable system) between public officers on the one hand and the public on the other hand, and that in a sound system the officers

cannot be autocrats and tyrants of the public, but can be only, as they ought to be, their servants.

"All that I have said as to the reliability and just measure of land valuation applies, however, only where there is an independent and therefore fully responsible Valuation Office and an independent and therefore fully responsible chief. Whenever valuation is entrusted to a Committee or a Board that performs it by deciding questions by vote of those present, the work is sure to be perverted and in the long run becomes unserviceable.

"Here I would like to say a few words about what is called a 'landowner's valuation' or 'self-assessment.'

"The main plea for 'self-assessment' seems to be based on the idea that in this way the labour and the cost of a Valuation Office would be considerably reduced. It is quite erroneous. The contrary is the case. Under 'self-assessment' the valuations are detached from each other, there are no 'fixed points' and if the Valuation Office has to compare and bring into harmony the many tens of thousands of returns, it has one hundred times *more* to do than if it begins, continues and finishes the work alone and by itself. The separate returns of the parties can't be but quite unreliable, because they would differ within very broad limits. The Valuation Office has no means whatever to know which of the immense heap of returns (for the most part quite irrational) should be used to check others, or if it does know beforehand, then the returns are superfluous. 'Self-assessment' is a means of confounding both the Valuation Office and the owners, to drive both mad and to make out of a most peaceful and technically most simple task, a thing most odious, hateful, complicated and difficult. If we adopted 'self-assessment' we would abandon one of the main and finest features of Georgeism and the land value tax, that of *not* asking confessions and returns and *not* giving occasions for lying and for false oaths (as we have a thousand times criticized and were right in so doing in regard to the existing tax system), and we would simply offer another occasion for false or erroneous confessions or returns against which we would try to safeguard ourselves by one or other kind of 'penalty.'

"Section 8.—The valuation records are to be printed and published in book-form in each period of revaluation, the books are to be made available for sale at the cost-price at the booksellers, the general public is to be informed of publication by placards and in the journals. The book shall contain for each site the data mentioned in Section 6 and be supplemented by the publication of the alterations which have occurred in the course of the valuation (corrections by the office, objections, appeals, etc.).

"Owing to the difficulties that emerged in consequence of the political troubles and the depreciation of our exchange we were constrained to reduce the publication to a stitch-

book containing 1,200 lines, that is the tabulated description of only 1,200 sites and their value per square unit. The 1,200 sites inserted in this stitchbook were chosen so as to supply a sufficient criterion for general instruction as to the values ascertained in the several districts of the town. My expectation that such a publication of an official and general valuation would meet with keen general interest, was fully vindicated; the stitchbook has been in general and very frequent use in all official and commercial circles.

"Section 9.—The first resort for objections is the Valuation Office itself. The time allowed is 30 days from the official publication of the valuation. Entitled to make objections are not only the landholder, that is, not only the assessed person, but every interested citizen of the town, that is, every ratepayer. The objection of an owner or part-owner against the valuation of his land delays the payment of the tax until the settlement of the objection by the Valuation Office. The Valuation Office has to give a written decision.

"The provision that the Valuation Office itself should be the first resort for objections proved to be very efficient and useful. A great many of the objections were peacefully settled by the office itself without any further complications.

"The corrections eventually made embraced, of course, not only the single site in question but also the neighbouring sites, the owners of which had not made any objection and these other owners were much surprised when they were informed of a reduction of their assessment without having asked for it. This was an occurrence never heard of before in the way of assessments.

"The rent of land belonging indeed to the people our Statute does the right thing in enabling every citizen to raise objections to every assessment. This provision, which deals with the assessment as with a 'causa publica,' ought to be inserted in every site value rate or site value tax.

"The number of appeals was small (affecting 6 per cent of the sites valued), being considerably less than it used to be with any other tax, but even this small number was very much reduced by settlement with the Valuation Office.

"I would also mention that there were also among the appeals some that aimed at *raising* the value. They were prompted by very obvious individual reasons and speculations. But bearing in mind the necessary harmony and comparability of the values per square unit, we could not grant such requests.

"Section 10.—Appeal against the decision of the Valuation Office to the Committee for Appeals. The persons entitled to appeal include every one who had lodged a complaint and also the town-attorney. Time allowed, 15 days.

"Section 11.—The members of this Committee (15 to 20 members) are elected by the Town Council for each single period of taxation. The Committee elects its Chairman, the chief of the Valuation Office reports the cases before the Committee, but is not entitled to vote.

"Section 12.—The cases are to be dealt with street by street. The parties shall be invited and are entitled to plead.

"It should be inserted that the sittings shall be held in public.

"Section 13.—Third legal competence: appeal (on matters of law) before the National High Court within 15 days after the decision given by the Committee of Appeals.

"Section 14.—The rate of assessment is yearly one-half per cent of the ascertained capital value.

"There is with us, as you see once more, no discrimination whatever as to the nature of land subject to taxation. Our Statute knows nothing of 'agricultural land' or 'building sites'; it knows nothing of 'developed or undeveloped,' of 'well-used or under-used land,' and so on; it only knows values. Nor is there gradation in the rate of tax. Our tax is a uniform and unvarying land value tax of 0.5 per cent yearly on all land, whether used or not, improved or not, owned by present or absent owners, etc. With this small land value tax the first and decisive step is taken and the rent is *in principle* given back to the people, and if for the present and for a while the people choose or we choose to draw only for a part of *their* rent, it is not because of lack of courage, or in order to spare the landowners or cheat the people, but because we don't know and because nobody knows the amount of the economic rent under the quite new circumstances to be treated by full Georgeism. And because of that we may be sure that if we insisted upon taking 'the whole at once,' we would obtain, instead of the whole and at once, nothing and never, and only stultify and kill Georgeism. Against that view the contention has been urged that if a *fraction* of the rent can be taken, as we mean to do it and as I have done it, that then also it must be possible to take the *whole* of the same rent. But this I must regard, at any rate as to the objective content of the assertion, as a mere joke, because what we are taking is clearly a fraction of a *present and well-known* quantity easily ascertained, whereas the argument for 'all-at-once' assumes you can take the whole of a *future and quite unknown* quantity, impossible to ascertain at present.

"Section 15.—The site value rate is a first charge on the estates.

"This needs no explanation.

"Section 16.—Part-owners of sites are jointly and severally responsible for the tax.

"Our standpoint is that part-owners shall and will divide the charge between themselves according to their share in the partnership and according to general civil laws. That is a matter of course and needs no special and expressed provision. Long leases (99 years) with reversion as instituted in England are unknown with us."

The several other provisions of the Statute were described and explained, including the important *Section 20*, which provided that from the day on which the land value tax came into force (1st January, 1919) one of the existing taxes upon house-rent, namely, the 'additional pence' was reduced from 3 per cent to 1½ per cent of the house-rent. The law thus enacted a Land Value Tax and devoted the revenue to the reduction of taxes on houses.

APPRECIATION

Dr. Pikler's address made a profound impression on his audience, and speakers in the subsequent discussion were glad to express their hearty appreciation of his informing treatment of the subject, especially complimenting him on the way in which he had dealt with questions of controversy.

SOCIAL CONDITIONS IN HUNGARY

ADDRESS BY DR. ROBERT BRAUN

We Hungarian Single Taxers find that Henry George's idea of taxing land values in order ultimately to abolish private property in land needs absolutely no improvement. It is good enough as it stands. We were from the beginning absolutely opposed to all exemptions, gradations, increment duties, etc. We are willing to compromise on any other point, for instance, as to the percentage of the land values to be taken to begin with for public purposes, as to the frequency of re-valuation, and so on. What we are absolutely opposed to is a compromise on the question of principle.

There is no more essential part of democracy than the restoration of Nature's gift to the people. Everything else is a side issue. Experience is the most costly teacher, but fools will take no other lesson. And I am sorry to say that it is this teacher that has taught us, by way of revolutions in recent years in my country, that the mere conferring of political rights on classes hitherto without any rights, is far from meaning their emancipation. Parliamentarism is an English invention and the result of an evolution of many centuries, and it is accompanied by a spirit of tolerance not to be found in any other country in the world. On the Continent it is otherwise. The tendency of the Government is to exterminate the Opposition—sometimes by physical means—and the tendency of the Opposition is to start a revolution. If there is a possibility of solving the present economic and political crisis in a peaceable way, it will be solved in the United Kingdom.

But we cannot wait for some hundred years for the political education of our masses. Something has to be done in the meanwhile. Let me tell you something of the social structure of my country. Hungary is a country ruled by a landed aristocracy with hardly any influence opposed to it. About 70 per cent of the whole population is agricultural, and about 30 per cent of the whole population is illiterate. Though there are independent peasant freeholders, they are politically uneducated and are quite unorganized. The majority of the agricultural population are either landless or are unable to make a living on their own land. The middle classes are especially weak politically and most of them follow blindly the social ideals of the aristocracy. There is but one politically and completely well-organized class, the industrial labourers; and they are Socialists with hardly any exception. As in this country, the Radicals and the Labour Party are for the Taxation of Land Values.

In one respect, we compare favourably with many more democratic countries. There is scarcely any community or municipality in Hungary that is without revenue-yielding public lands. In many cases this land is of very substantial value. Thus in Budapest, about 30 per cent of the land value is in the hands of the public—not streets or public parks but real site value of occupied land. There have been attempts to alienate this publicly-owned land but I am glad to say that for the past twenty years or more, the idea has been favoured neither by the Government nor by public opinion.

Considering the existing political structure of Hungary, you will understand that it is in the cities where most can be done for land values taxation. There is the line of least resistance.

When I came to this country twenty-four years ago, I was already a convinced Single Taxer. I had read the works of Henry George before I had met a single English-speaking person. This Conference is certainly a great inspiration to Dr. Pikler and to me. No reading of books or reviews could have given us that feeling of optimism and activity, which evidently prevails among Single Taxers in so many other countries. It will increase our own optimism and our desire to work for the movement. But all this optimism and desire for activity will not induce us to take risks. Our watchword will be: No compromise in matters of principle and no risks in the application of these principles.

DISCUSSION

It was found necessary to adjourn the discussion to Sunday afternoon to hear Dr. Pikler and Dr. Braun again, and have their replies to many questions. That meeting took place in the Hall of Ruskin College. Dr. McDougall was again in the Chair, and presided over a very well-attended gathering.

Morning Session—19th August

CHAIRMAN: MR. CHARLES H. SMITHSON

THE DUTY AND FUNCTION OF THE CHURCHES

ADDRESS BY MR. CHARLES H. SMITHSON

In introducing Mr. Frederick Verinder Mr. SMITHSON said that Mr. Verinder's name was a household word in Single Tax circles in every country represented at the Conference. For 40 years he had been the esteemed secretary of the English League and although during those 40 years the name of the League had been changed from the English Land Restoration League to the League for the Taxation of Land Values, the policy of the League had remained the same throughout—namely—to take the full economic rent of the land for the community, and as speedily as possible, by means of the Taxation of Land Values. For these 40 years Mr. Verinder had been the moving spirit of the League. He had devoted his life to the advancement of our common cause.

Next year there would be a great Conference of the Christian Churches in this country to discuss the attitude of the Churches to social and economic questions. One of the questions to be answered was—should Christians regard all forms of property as equally justifiable, and if not on what principles should they distinguish between them? The English League had asked their Secretary to prepare an answer to that question, the substance of which Mr. Verinder would submit to this Conference this morning.

During the week they had been discussing in large measure the economic aspects of Henry George's teaching, and it was a happy thing that in the closing sessions of the Conference their attention should be directed more particularly to the ethical side of his teaching, because here was a platform which would bring them closely together in unity of spirit and in the bond of peace. He did not wish, however, to draw a hard and fast distinction between the secular and religious side of the movement. Things temporal and things spiritual could not be put into water-tight compartments, and Henry George had clearly demonstrated that "economic law and moral law are essentially one." It was this fact which enabled them to describe the teaching of Henry George as a gospel of glad tidings. Towards the end of the last chapter of *PROGRESS AND POVERTY* he wrote: "When I first realized the squalid misery of a great city, it appalled and tormented me and would not let me rest until I had discovered what caused it and how it may be cured—but out of this inquiry has come something I did not seek to find and a Faith that was dead revives."

Someone had referred earlier in the Conference to the gratitude they all felt to the man or woman who first introduced them to the teaching of Henry George, a gratitude only to be repaid by a life consecrated to the mission of carrying his message to others. There were tens of thousands of people in all parts of the world who feeling "the burden and mystery of all this unintelligible world" were sunk in the depths of despair because they saw no effectual way out. But those whom Henry George carried to the mountain tops of thought where they caught a glimpse of the promised land, had a vision that lifted them at one step from the dark shadows of pessimistic doubt into the glorious sunshine of an optimistic Faith. That vision revealed that human misery and vice and crime were not due to *natural causes* but could be directly traced to human institutions based upon a violation of Natural Law. The teaching of Henry George revealed the *Beneficence* of Natural Law. The law of competition which many regarded as harsh and cruel in its operation was seen to be perfect in its adaptation to human needs when the social structure had its foundation laid in Justice. It was a more perfect instrument than any human ingenuity could devise to secure the full reward of services rendered. The Law of Rent revealed a potential common fund continually increasing by scientific discoveries applied to the arts of production, so that when this fund was used for common purposes all might share equally in the advantages of an advancing civilization.

The vision of the beneficence of Natural Law justified and frequently restored a Faith in the belief in an overruling Benevolence as the central and all pervading power governing the universe. "But we must first seek *Justice* for as Henry George says 'it was not by accident that the revelation the Lord Thy God is a Just God preceded the sweeter revelation of a God of Love.' Justice provides the true environment in which the Law of Love can find its fullest expression. This is the message which a stricken world is aching to receive; this is the gospel of glad tidings which it is the duty and function of the Churches to carry to the people."

By FREDK. VERINDER

MY NEIGHBOUR'S LANDMARK. Short Studies in Bible Land Laws. Second Edition. Paper covers, 1s., cloth, 2s.

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By CHARLES H. SMITHSON

LAND IN RELATION TO THE INDUSTRIAL SITUATION. 1d.

CHRISTIAN ECONOMICS; PRIVATE PROPERTY AND EQUAL RIGHTS IN LAND

ADDRESS BY MR. FREDK. VERINDER

Mr. FREDK. VERINDER began by referring to the Conference of the Christian Churches mentioned by the Chairman. In one of the "Questionnaires" issued to the social study circles in preparation for that Conference, the following searching questions were put, which took them at once to the heart of the problem. "What is the Christian view of the purpose and justification of private property? Should Christians regard all forms of private property as equally justifiable, and if not on what principle should they distinguish between them?" Mr. Verinder found a complete and convincing answer (such as is also given in his book MY NEIGHBOUR'S LANDMARK, a vade-mecum to all students of the question) by going to the Scriptures themselves. Quoting references at every stage of his argument and interpreting the texts, he revealed how clearly recognized were the three primary categories into which this earth and its contents and inhabitants fell—land, labour and capital. It was proclaimed that man had clear right of property in the results of his own labour. But what of the land, "the Mother of all things"? The reply was that the individual had no right of absolute ownership in land and the law clearly recognized that the loss of equal rights to the use of land meant reduction to servitude and loss of economic liberty. It was then shown how equal rights had been lost and restored, and even the method of using taxation as a means of adjusting equal rights found support in the Mosaic Law. The question of "capitalism" and the "wage system" was discussed, and shown to rest in the monopoly of land. Supported by repeated Biblical authority, these truths were established; and the student learned from that source that the problem of a due proportion between work and leisure would soon solve itself under free conditions; abundant opportunity for education for all would follow in the train of a just land law; in consequence of the just assertion of God-given rights the opportunities for obtaining huge unearned incomes would disappear. Jesus, His Apostles and the Fathers of the Church agreed with the Hebrew prophets in teaching that this would be a good thing for the rich themselves as well as for the society whose peace they at present endangered.

The following are some passages from the address, the full text of which we hope may be made available to the movement at an early date. Publication in pamphlet form is under consideration. Mr. Verinder said:—

"In the days of St. Paul it was already a Christian 'tradition' to which he often appealed, that labour was the only title to property in such 'goods.' The Christian who, by force or by 'over-reaching,' tries to get his keep without working for it is a 'disorderly' person: he is

not living in accordance with the Christian social order: he is taking the bread out of other folks' mouths, and should be boycotted by the rest of the Christian community. It is the wilfully idle who are the disorderly classes; Christian teaching regards quite otherwise the willing workers who 'stand idle all the day long' only 'because no man hath hired us.' The man who consumes the products of labour without working to produce something in return is not living an honest life, for the alternative to labour is theft. The Apostle of the Nations, himself a worker in the 'building trade,' was able to appeal to his own example in support of the Christian economics he was preaching to his converts. 'Neither,' said he, 'did we eat any man's bread for nought, but worked with labour and travail that we might not burden any of you.' So strongly did he feel about all this that he wrote to Timothy: 'If any provide not for his own, and specially for those of his own house (hold), he hath denied the faith, and is worse than an infidel,' and he summed up the Christian law of labour in the drastic sentence: 'If any will not work, neither let him eat.' It is impossible to reconcile with this Christian teaching the recent statement of a great English landlord that 'the Almighty has ordained that I should not have to work for my living.'

"It seems, then, that in Christian Economics, a man has a clear right of property in the results of his own labour. What he produces or draws forth from the land, or what he fashions out of the raw materials he has derived from land, by his own labour, is his. He may use it himself, or give it away, or sell or barter it in exchange for the produce of other men's labour, or for services rendered, as St. Paul exchanged the tents which he built for the food and raiment, travelling facilities, and so on, which he needed. What labour produces is rightfully the private property of the labourer. 'In the sweat of thy brow thou shalt eat bread.' 'Who planteth a vineyard, and eateth not the fruit thereof? or feedeth a flock, and eateth not of the milk of the flock? . . . He that ploweth ought to plow in hope, and he that thresheth to thresh in hope of partaking,' and the judgment of a just God is denounced upon those who 'keep back by fraud' the due reward of the labourer's industry. But 'he that *will not* work, neither let him eat.'

"But what of the land, 'the Mother of all things,' the prolific source of the 'goods' (good things) that satisfy men's material needs? On the face of it, there can be no 'labour title' to property in land, for no man made the land.

"We are entitled, and indeed directed, to turn to the earlier books of the Bible for guidance on social questions. We find in them a great deal about the Land Question, which is historically interesting and economically instructive.

"The 'Law of Moses' applied general principles in detail to the special case of a pastoral and agricultural

people settling in an Eastern land about 3,000 years ago. A census of the people was taken, by tribes and families, and the land was divided, first to the tribes and then to the families. Josephus tells us that the fertility of the land, *i.e.*, its agricultural *value*, was taken into account in making the division. Thus, at the outset, was assured to every Hebrew family the equal right to the use of the earth. The equal right of each future generation was safeguarded by the institution of the year of Jubilee and of the compulsory fallow of every seventh or Sabbath year, which prevented the fertility of the land from being exhausted to the disadvantage of those who should come after.

"The family plots were divided by 'landmarks,' the inviolability of which was protected by a solemn curse upon those who removed them, and so encroached upon the equal rights of their neighbours. This sin stands almost at the head of the terrible list of anti-social sins denounced on Mount Ebal, a list which the Church of England still brings to the notice of modern Christians on the first day of every Lent.

"The landmark did not stand for private ownership of land. The Israelite's plot was never called his 'property'; it was his 'possession' or his 'inheritance.' It could therefore not be sold outright; all that the holder could sell was the tenure—the possession and use—of it till the next year of Jubilee. Josephus records that compensation had to be made for what we should call 'unexhausted improvements,' when the restoration was made at the Jubilee. Houses in cities, being created and maintained by labour, could be sold outright, and were not subject to the law of Jubilee; agricultural houses went with the land as part of the family inheritance.

"The Law clearly recognized that the loss of equal right to the use of land meant reduction to servitude and loss of economic liberty. The man who had lost his possession had to become the bond-servant (slave) of someone else, just as the Egyptians had become the slaves of Pharaoh when Joseph bought up their lands for the King. But when the 'loud trumpet' of the Jubilee sounded in the fiftieth year to 'proclaim liberty throughout all the land unto all the inhabitants thereof,' the restoration of equal rights in land brought with it the restoration of personal economic freedom.

"'The Jews,' wrote Artaxerxes, 'live by most just laws.' But they did not keep them. Their Prophets were constantly warning them of the consequences which would inevitably follow, or had actually followed, the growth of land monopoly. Samuel told them that the Monarchy, which they wished to set up, would bring with it a landed aristocracy, a standing army, and oppressive taxation. Ahab robbed Naboth of the 'inheritance of his fathers' after the methods of Eastern despots, and Elijah denounced him to his face. The courtly Isaiah and the peasant Micah alike denounced bitter woes against the land-grabbers. The Prophets bitterly complain of the economic

wastefulness of land monopoly and are full of denunciations of the immense wealth and ostentatious luxury, side by side with extreme poverty, which grew up through the failure of the Jews to keep their 'most just laws.' There is a chapter in the book of Job (xxiv.) which describes how the removing of the landmarks has driven men to the least productive soil, produced poverty and hunger in the midst of plenty, homelessness and misery in overcrowded cities, and driven men to crime and black despair. It might serve as a description of the great cities of Christendom under modern landlordism.

"The cry of the Prophets was: 'Back to the Divine Law.' We have on record at least one attempt on the part of a Hebrew statesman to respond to this demand. After his return to Jerusalem, Nehemiah found his people groaning under land monopoly and predatory taxation. He called a mass meeting of the disinherited against the nobles and rulers. 'Restore, I pray you, to them, even this day, their fields, their vineyards, their oliveyards, and their houses, also the hundredth part of the money, and of the corn, the wine, and the oil, that ye exact of them. Then said they, We will restore them, and will require nothing of them; so will we do, even as thou sayest.'

"The details of the Mosaic legislation, and the method of Nehemiah's agrarian revolution, have their lessons for us, but are not necessarily to be imitated. The industrial conditions of England in the twentieth century after Christ are very different from those of ancient Palestine. We are a manufacturing and commercial as well as an agricultural people; our citizens, in their extremely various occupations, have extremely different needs for the direct use of land; the land itself has extraordinarily different degrees of value. An equal division of the land among the millions of English families would be an impossible method of asserting our equal rights in the common heritage; land varies in value, from place to place and from time to time, in a way, and to an extent, of which ancient Israel could have had no conception.

"The command, Thou shalt not remove thy neighbour's landmark, should have prevented the enclosure of commons and wayside strips, now made more difficult than in former times, owing to changes of law, greater means of publicity, and a more vigilant public conscience. When the implications of the Biblical 'landmark' are better understood, we shall also put a stop to the more subtle invasion of equal rights in land, which consists in the private appropriation of land values, created by the community.

"We can easily conceive of the land of England as a joint-stock national heritage in which we all have equal shares. 'The profit of the earth is for all,' and we can express this profit, under modern conditions, in terms of 'land value' or 'economic rent.' If all land rent were paid into a common fund, and used for the common purposes of all the people, equal rights in land would be effectively asserted, even in the face of an unequal occupa-

tion and use of land. The citizen who was using more than his 'fair share' of land would compensate his fellow-citizens by paying into the common fund the full rental value of his holding.

"We cannot expect to bring this about all at once. Nehemiah's Act of Land Restoration was carried out in a comparatively small community, which was just making a new beginning. But it is possible, even in a modern State, to carry this great reform by stages. All that is necessary is to complete the national valuation of our land, already largely accomplished; to make a beginning with the Taxation of Land Values, for national and local purposes; and to increase such taxation until the whole rental value of land is collected as public revenue, other forms of taxation being concurrently abolished. Thus taxation upon industry, and upon the products of labour, which are rightfully private property, would progressively be abolished, and the equal rights of all in land and its value would be effectively asserted."

LAND MONOPOLY, WAR AND PUBLIC DEBTS

ADDRESS BY DR. S. VERE PEARSON

The CHAIRMAN, introducing Dr. S. Vere Pearson, said that he had been fortunate in attending a meeting of the Henry George Club in London where the speaker had ably dealt with the question he was about to bring before them.

Dr. S. VERE PEARSON referred the audience to Henry George's SOCIAL PROBLEMS, chapter xvi., where they would find the gist of his remarks. He said the public purse was poorly filled because, as they all recognized, the public revenue, land rent, was not collected. This led to theft from the individual and that increased the poverty already created. Beyond this, the public monies were grossly misspent in bureaucratic efforts at palliating the present evil social system. Further, there was the great misspending of public money in the nations' central coffers upon war. The United Kingdom spent in the six years subsequent to July, 1914, as much as had been spent in the 2½ preceding centuries, making no allowance for the alteration in the value of money; and this was nearly all spent on war. Since the days of the Revolution England had spent 85 per cent of her national income upon wars, their preparation and results. From August, 1914, to March, 1920, eleven thousand millions were spent, and of this 36 per cent was raised by taxation and 64 per cent by loans. It had to be remembered that during the war huge organizations were set up to popularize the idea of putting small amounts into the War Loan; and when one came to examine into the details, one found that even a year or two ago only one-twenty-seventh of the total debt was held by those who held small amounts

in it, and probably the proportion is now smaller still. It must be remembered, too, that those holding smallish amounts in the public funds practically always paid out annually much more in taxation than they received by way of interest.

What was the foundation for the "credit" which enabled a few to put large sums into the public loan? It could be shown, he thought, that this was largely the result of land monopoly. Those who held the land values enriched themselves further by loan-mongering. Friends from America could tell them how interlocked were the interests of the Standard Oil Company and the great Pierpoint Morgan money lending interests. Even the great Banking combines in England held much of the land value in the country. Probably it was correct to say that more than one-third of the value of their loans on property was land value, and these should include advances on debentures of many companies.

Mr. Bertrand Russell had stated recently in one of his writings: "The Anglo-Japanese Alliance enabled Japan to absorb Manchuria and Shantung." This was quite an inaccurate statement. It would not even be true to say that the Japanese absorbed Manchuria and Shantung, because as a fact it was only a few of the Japanese who got hold of the rich natural resources in these countries. Again, in an editorial in *FOREIGN AFFAIRS* a few months ago (November, 1921), one could read the following: "Poland obtains German mines and German coal which French capital will finance." The truth was that the ownership of mines and coal had been transferred from some German individuals to some Polish individuals who had to be financed with loans from some French individuals.

Time did not permit him to do more than make a list of one or two other places in the Globe where public borrowing was associated with land monopoly. First of all, let them look to Ireland. There the British Government had created public debts to entrench private land proprietorship. Strife would not cease in Ireland under such circumstances. He recommended his hearers to read an excellent book in this connection written by a worker in their midst who wrote under the pseudonym of "Dalta," called *AN IRISH COMMONWEALTH*.

Canada had been referred to on the previous day. Corrupt practices had led to public borrowing to build roads, etc., to boost up land values, some of the proceeds of which went into private pockets. Not long ago he had investigated carefully the finances of the transference of some Waterworks at Norwich from private hands to the Corporation, by means of issuing a Corporation Stock. Landowners of a peculiar sort became disguised as bondholders, because undoubtedly much of the value paid for was land value.

The immortal Shakespeare showed how clear was his vision in this as in most other matters, for in his great play about war, "King Henry V.," in the first few lines he points out how the private appropriation of land at home led people to stir up wars of aggression abroad. He depicts the dignitaries of the Church doing this. They feared that a Bill to take from the Established Church some of their land rent was about to pass, and the Archbishop of Canterbury says:—

"If it pass against us,
We lose the better half of our possession:
For all the temporal lands, which men devout
By testament have given to the Church,
Would they strip from us;"

It was a first duty of the followers of Henry George in the cause of internationalism to recognize that they must strive each in his own country to get a recognition of the rights of man to life and therefore to the land from which sustenance came. He would give an apt quotation as to this from *THE PROBLEM OF WAR AND ITS SOLUTION*, written by his friend John E. Grant. He advised all to read this book, in which (p. 381) was to be found the following passage: "The basis of Peace is justice, and no nation that has not annexed its own country, thus becoming a Sovereign People, may hope to find peace. So soon as a nation respects its own rights it begins to respect the rights of others. Landless nations, oppressed with an increasing burden of ills, are filled with envy, hatred, and malice. . . . Leagues of such nations inevitably become leagues of pickpockets, liars, bandits and cut-throats. First there must be a reign of Justice which will bring about a profusion of Goods."

DISCUSSION

Mr. A. H. WELLER (Manchester) said all Single Taxers would accept Mr. Verinder's definition of the moral basis of private property, but he wondered what would be the attitude of the Conference of Christian Churches next year. Would the legalised iniquity of private property in land be challenged? One of the representatives of the great landowning families, Lord Hugh Cecil, seemed to anticipate such a challenge, and had taken the precaution to state the landlord's point of view. Speaking at a Conservative Summer School at Wilton, Lord Hugh—who was a representative churchman as well as a landlord—said he did not agree with the assumption in the Land Song, that "God gave the land to the people." He believed that God created the material world and human nature, and endowed human nature with the instincts of acquisition and possession. That constituted the moral right and basis of property. Perhaps that might be described as the landlords' theology; it was a very old one and had many adherents. It was accepted and practised by the

slave-dealer, the landowner, the burglar and the pick-pocket, all of whom gave free play to their acquisitive and possessive instincts in their various ways. But it was a dangerous kind of morality for the landowners to preach, because if it were generally accepted, it would justify their immediate expropriation by violence or by any other method. Certainly in one respect the landowners had set a good example; when they acquired the land no compensation was paid to those who were dispossessed. But there was no need for them to be alarmed because when the people had acquired their native land they would be able to display to the new proletariat those Christian virtues of goodwill and kindness which Lord Hugh Cecil said were intended to make good the inequalities of life. Lord Hugh was only one of several landowners who had been making indiscreet speeches recently. These people were doing very effectively an important part of the land reformers' work; they were exposing to public view the true character of landlordism. In the speaker's opinion they deserved the best thanks of the Conference.

OBITUARY

Others having taken part in the discussion, attention was drawn to the recent loss the movement had suffered in the death of Mr. Frank D. Butler, Los Angeles, and on the motion of Mr. Bolton Hall, seconded by Mr. John Paul, the Conference resolved to send a letter of condolence to his widow and family. Mr. Butler was widely known and admired for his support of the movement in the United States. Mr. Paul referred to the sudden death of Mr. John J. Hopper, New York, a member of the Conference. The passing of Harry Llewelyn Davies was brought before the Conference by Mr. A. W. Metcalfe, in his opening remarks as chairman of the closing session.

By HENRY GEORGE

THE LAW OF HUMAN PROGRESS. Being Chapters I to IV of Book X, of PROGRESS AND POVERTY. Cloth, 1s.

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(See also pages 10 and 14)

Evening Session—19th August

CHAIRMAN: MR. A. W. METCALFE

THE UNITED COMMITTEE: ITS PLACE AND ACTIVITIES IN THE MOVEMENT

The CHAIRMAN said he had an easy task in introducing their good friends the Hon. President, Mr. Charles E. Crompton, and Mr. John Paul, the Editor of *LAND & LIBERTY* and Secretary of the United Committee, whom they held in the highest regard and deepest affection. He recalled the formation of the United Committee in Barton Street, London, how it was composed of the leading men of the two Leagues that then existed, the English League and the Scottish League. One of their founders had just passed away, and he wished that the Conference might send a letter to Mrs. Harry Llewelyn Davies expressing their deep regret that Harry Davies was no longer with them. The sentiment was warmly endorsed.

ADDRESS BY MR. CHARLES E. CROMPTON

MR. CHARLES E. CROMPTON said he thought the Conference had been a great success and they had had an unexampled banquet of thought, information and inspiration. Something ought to be achieved now in the field of their endeavour. A great responsibility fell upon all the men and women in the movement at this most critical time in national and international affairs. The sort of general idea that prevailed was that there were two classes of people in the world—those who had special privileges and rights, and the other class that had no other privileges or rights. The Tories frankly admitted it; they recognized that there was their own class and the inferior class, for whom the Tories were very sorry; but do them honour, they did all they could for the inferior grade of people. Then they had the great Party which stood for democracy and freedom, the Liberal Party, but it too held tacitly the same idea, and so Liberals came forward with mock measures of reform, palliatives, to help people in poverty. Then there was the Labour Party elected from the poverty side which said: let the working people have representatives to control their destinies; but in all the measures put forward by the Labour Party there was always the admission that something must be done whereby their leaders would look after and organize the slaves. There had been no suggestion that the slaves should be set free. The Labour Party took exactly the same view as the other parties; they proposed measures of amelioration which they themselves were going to administer.

Thus between the political parties and the Single Taxers a great gulf was fixed. The United Committee represented the concentrated thought and effort of people who stood

for the freedom of the slaves all over the world by instituting the method of the Taxation of Land Values. Yet all the political parties were alive to the headway the Taxation of Land Values was making, and the Liberal and Labour Parties were adjusting their programmes to suit that advance.

The United Committee was an executive body acting in association with all the Leagues for the Taxation of Land Values. Its duties included the publication of LAND & LIBERTY, campaign leaflets, books and pamphlets, the holding of demonstrations and Conferences as funds permitted, and much other important work. At the office most valuable information had been compiled as to what was going on in other parts of the world. He spoke of the work of the Leagues in their own centres and what they did through meetings, Press work and economic study circles. The United Committee had also hundreds of Corresponding Secretaries at their service, making a band of men and women up and down the country in constant touch with the office. In every way the Committee was organized and the Leagues were organized for a great campaign; but the exchequer was empty, and he earnestly appealed for the self-sacrificing financial support of all who earnestly wished their work to go on.

ADDRESS BY MR. JOHN PAUL

Mr. JOHN PAUL spoke of the beginnings of the movement in Glasgow, how the City Council had been won over and had taken the lead in a great municipal agitation which found expression in several Bills introduced into Parliament, but before 1906 they did not get beyond the Second Reading stage. Then came the Liberal victory and the leadership of Sir Henry Campbell-Bannerman as Prime Minister. His appeal was for radical land reform, Taxation of Land Values and the colonization of our own countryside; to make the land less a pleasure ground for the rich and more a treasure house for the nation. One of the first measures presented in the new Parliament was the Land Values (Scotland) Taxation Bill, promoted by 550 municipalities and local rating authorities in the country. The second reading of that Bill was carried March, 1906, by a majority of 258. At that stage it was found imperative to establish an office in London to be the headquarters of the movement, to co-ordinate the work of the various Leagues, and to be in closer touch with the Parliamentary situation. Shortly after, Joseph Fels came to give them his munificent support and the encouragement of his zealous spirit. The Budget of 1909, with its valuation clauses, turned the whole country into a debating society on the Taxation of Land Values, while at the same time the Lord Advocate (Mr. Ure, now Lord Strathclyde) was addressing his mass meetings held under the auspices of the United Committee in every large centre. In those days, in one year alone, the United Committee distributed more than 40,000,000 leaflets from door to door in many

constituencies. And the effect of all that educational campaign was still abroad in the land. Even the war did not suspend their activities, although in Parliament no progress could be made. The war had crippled and disintegrated a number of democratic causes, but it had not injured theirs. It was beyond the reach of the devastation. Their case for the Taxation of Land Values and the untaxing of industry was now firmly established in the programmes of the Liberal and the Labour parties and there could be no going back. Reference had been made to Cobden and the sweeping away of the corn laws. But real Free Traders did not start fair with the Cobden movement. Before they could begin with Land Values Taxation the valuation of the land had to be carried and embodied in law. Given land valuation, nothing could stay the progress of the movement in Great Britain. This was the essential first step and it could only be taken one way and that was maintaining the propaganda, by educating the public mind on the urgency of the reform. The Conference was an epoch-making event in the history of the movement. It registered sound and enduring progress; the reaping of a harvest of work well done in many lands. The United Committee in convening the Conference had their reward in its unqualified success. The acceptance of the Declaration of Principle and Policy, no less than the findings of the Conference in general, could be taken as a mandate to the United Committee to proceed on the well-defined lines of their practical proposals for the Taxation of Land Values as a means to the liberation of the land from the bondage of monopoly. There had been during the eventful weeks a manifestation of intellectual strength and moral support, inspiring to a degree. But the machinery of their organization had to be maintained, direction had to be given to all kinds of service. There was a constant demand for additional literature relating their policy to social problems.

The liability incurred by the Conference now faced them. He therefore made a most earnest appeal for their support and hoped, too, that his voice would reach far beyond the meeting to the friends outside, whose interest was equal to that of any member present. What they wanted was the assistance and the stimulus that would bring a great reward.

The Cost of the Conference

A number of members of the Conference responded at once to the appeal and their contributions have helped materially to reduce the financial burden involved through the Conference, but a considerable balance remained and had to be discharged by a call on the funds of the United Committee.

The Next International

Many speakers expressed the greatest satisfaction with the Conference. Following the suggestion made by Señor Antonio Albendin on the Wednesday evening, consideration

was given to the question of the place and date of the next International. Mr. Brink hoped that it would be possible to convene such a Conference in Copenhagen, and speakers from other countries emulated his example in making competing suggestions. The general agreement was that the next International Conference should be held not later than three years hence.

Greetings to Fellow-Workers

Hearty vote of thanks were accorded to the Hon. President, the United Committee as conveners of the Conference, the secretaries who organized it, and to Mrs. Warburton, who so capably took charge of the accommodation arrangements.

The Conference concluded after passing unanimously the Resolution that:

"This International Conference of the followers of Henry George assembled at Oxford sends greetings to fellow-workers in all lands."

Literature Stall

A well-stocked literature stall was in charge of Mr. William Munn (Assistant Secretary of the English League) and included many books and pamphlets, particularly the works of Henry George. The stall was well patronized both by members of the Conference and by the general public who attended the sessions.

Subsequent Meetings in London

The Conference did not end with the final meeting at Oxford. Many there were who proceeded to London

for the remainder of their visit. They made their headquarters at 11, Tothill Street, and for quite ten days after the event the meetings continued, giving the happy opportunity of more intimate acquaintance than was possible during the strenuous week at Oxford. It was an encouraging and enlightening experience. We got nearer to our visitors and they got an inside view of the character and work of the office.

Presentation to Mrs. Warburton

There were many luncheon and tea parties, with interchange of hospitality, and informing conversations throughout those memorable ten days. The most conspicuous happening was a dinner held in a restaurant in Soho on Wednesday evening, the 22nd August. It was hastily organized and forty-three persons were present, including members of the Conference from Spain, Denmark, Norway, Sweden, Hungary, Switzerland, Germany and the United States. Those present were the guests of Mr. and Mrs. Paul. The dinner was held to do honour to Mrs. Warburton who so efficiently took charge of the Conference accommodation arrangements. Mr. Paul presided at the function, and on behalf of the Conference members presented Mrs. Warburton with an attaché case as a small token of their united respect and esteem. Others joined in thanking Mrs. Warburton, who in brief and happy remarks accepted the gift, saying she would ever remember the Oxford week as an occasion which had brought her many good friends. This was her reward, and she was glad that she had been able to contribute, even in a small way, to the success of the Conference.

SUPPLEMENTARY PAPERS

The following papers were submitted to the Conference by representative members who were unable to be in attendance. Unfortunately it was impossible to arrange time for the discussion of these papers and they were not read. Nevertheless, in view of their interest and the recognized authority of the writers, they are properly to be included in the proceedings of the Conference.

LAND VALUE TAXATION IN NEW ZEALAND

By MR. G. M. FOWLDS (AUCKLAND)

The movement for the reform of the land policy of New Zealand, in the direction laid down by Henry George, may be said to have commenced in real earnest in the year 1891. This may be traced to the wave of enthusiasm which spread over the Colony (as it then was) as the result of the publication of *PROGRESS AND POVERTY* and other works by the same author. New Zealand's Grand Old Man, Sir George Grey, twice Governor and once Prime Minister of the Colony, was a convert to the Single Tax doctrine, and it was to his influence very largely and also to the failure of the taxation policy of the Atkinson (Conservative) Government that popular opinion became ripe for legislation in the right direction.

The first election under "One Man One Vote" (1890) placed in power the Liberals headed by John Ballance, the pioneer of land values taxation, and in the following year was enacted the first instalment of the present land tax, though an Act was passed in 1878, under the premiership of Sir George Grey, providing for a land tax of one-halfpenny in the £, but this tax was never collected owing to the early defeat of his Government. Since 1891 the land policy of John Ballance has persisted, subject to alterations in the direction of increasing the tax, especially on the large estates.

New Zealand's greatest premier, Richard John Seddon who came into office in 1893, carried the system of land values taxation into the realm of local government and made possible the levying of rates on unimproved values (exempting all improvements), which policy, made optional by legislation, has now been applied to the majority of rating areas in New Zealand, and the movement is gaining ground steadily.

The Liberal Party, after Seddon, who died in 1906, were content to "mark time" and to their failure to carry on and perfect the work of Ballance and Seddon may be traced their downfall six years later. The Hon. George Fowlds, Minister of Education, and leader of the Single Tax movement, felt impelled in 1911 to resign his portfolio as a protest against the Party's want of a progressive land policy.

The year 1912 saw the advent of the Reform (Conservative) party which is still in office. They, although not daring to repeal any of the land values taxation enactments, have done what they can to stab the policy in the

back by failure to keep the valuations up to date, and in other "side-tracking" ways. Their reign is, it is believed, drawing to a close, and at the present time they are dependent upon the votes of three Liberals, apprehensive of the growing strength of extreme Labour, to keep them in office. The downfall of the "Reform Party" would mean a Liberal or a Liberal-Labour administration and, as Labour is in favour of a large increase in the land tax, the prospects for a further advance towards the Single Tax are brighter now than they have been for many years past.

The principles of Henry George are being kept to the fore in New Zealand by energetic and enthusiastic Single Taxers who are doing good educative work. While only a comparative few are avowed followers of George, evidence is not wanting that the great mass of the people are ripe for reform on our lines. It is only timidity or want of moral courage that keeps many from active co-operation in our movement. Then again, the Labour Party, representing an aggregate vote of over 25 per cent. of the electors is pledged to legislation for largely increasing the land tax. The work of emancipation will go forward, and those who have put their hands to the plough will not look back until all barriers between labour and natural opportunities are broken down, and the goal—equal rights to land—is attained.

The statistical history of land values taxation in New Zealand may be briefly traced. In 1891 the first land tax of one penny in the £, with an exemption of £500, was placed on the statute book. Under this measure improvements were exempt from taxation only up to £30,000, a defect which was remedied in 1893 by the exemption of all improvements. This legislation had the effect of lifting the Colony out of the depression into which it had sunk, as a result of the Conservative rule of the '80's, and initiated a long period of growing prosperity lasting until 1921-22, when, as a consequence of the aftermath of the war and Reform Party misrule, it again got into difficulties out of which the great natural advantages of the Dominion are now gradually raising it.

The land tax at the present time is one penny in the £ up to £1,000 valuation, and this rate increases by the 1-20,000th part of 1d. for every pound of value in excess of £1,000, reaching a maximum of 7·7-20d. in the £. During the war a super tax was imposed, but this has been largely reduced, and it is expected will be abolished shortly. The tax is increased by 50 per cent. in the case of absentees, other than companies. The graduated principle has been largely circumvented by bogus subdivisions, mostly family affairs.

A recent Commission, appointed to report on Dominion taxation, suggests the abolition of the graduated tax, and Single Taxers are not altogether averse to this, but they are striving for the repeal of the £500 exemption which enables a vast amount of land to escape taxation, and a gradual return to a flat rate without any exemption, but substantially increased as compared with the average now ruling. The £500 exemption applies in full up to a valuation of £1,500, but then declines on a sliding scale, disappearing when the valuation reaches £2,500. Mortgages up to £4,000 are deductible in full where the valuation does not exceed £6,000, but the allowance thereafter diminishes on a sliding scale, disappearing when the valuation reaches £8,000.

The following shows the land tax revenue and the number of taxpayers over a period of years:—

	1912	1916	1920
Land tax revenue ..	£647,015	£1,048,356	£1,557,903
No. of taxpayers ..	35,273	45,409	53,807

The total tax due in 1922 amounts to £1,635,808 and is 9.99 per cent. of the total tax revenue of all kinds for the year. Rural lands pay 9-16ths and urban lands 7-16ths of the total.

Land values have grown as below:—

UNIMPROVED VALUE OF LAND			
	£		
1878	62,573,868		
1888	75,497,379		
1904	112,629,412		
1908	161,324,763		
1912	199,184,261		
1918	260,921,812		
1920	290,880,264		
1922	317,631,245		

An interesting table comparing actual taxation with estimated revenue from a Single Tax over a period of years shows:—

	1894.	1904	1914
	£	£	£
Tax Revenue ..	2,300,350	3,754,379	5,918,034
Local Rates ..	551,412	1,050,935	2,187,534
Total Taxation..	£2,851,762	£4,805,314	£8,105,568
	1894	1904	1914
	£	£	£
Land Values ..	80,000,000	112,629,412	228,493,376
5 p.c. on Values	4,000,000	5,631,470	11,424,668
Land Tax Coll'd	279,000	352,854	767,451
Cr'n Rents, etc.	316,167	260,021	318,393
Single Tax ..	£4,595,167	£6,244,345	£12,510,512

LOCAL RATING

"The Rating on Land Values Act" came into force in 1896 and gave the ratepayers in cities, boroughs, counties, etc., the option of placing local rates on the land value alone. Authorities which have taken advantage of the Act to exempt improvements, to date are:—

Boroughs	68 out of 118	
Counties	47 out of 125	
Land Drainage Districts	21	
Town Districts ..	15 (Dependent)	} 51 out of 161
Town Districts ..	15 (Independent)	
Road Districts ..	21	
Tramway Districts ..	1	
River Protective Dist.	14	
	<u>202</u>	

Some of the cities which "rate on the unimproved" are:—

	Population	Date of Poll
Wellington (2nd largest city) ..	88,922	1901
Christchurch (3rd largest city)	71,499	1902
Palmerston North	15,649	1897
Invercargill	15,203	1901
Napier	14,346	1913
Timaru	14,058	1921
Hamilton	11,441	1901
New Plymouth	11,395	1919
Gisborne	10,931	1911

The only places of any size which are not rating on unimproved values are:—

Auckland	158,000
Dunedin	72,255
Wanganui	23,523
Nelson	10,632

The lessons to be learned by the experience of New Zealand in land values taxation are, that there should be no exemption by means of which the majority of the land-owners escape all tax, and many who pay are not assessed in full; that the rate of tax should be periodically and frequently increased so that selling values shall not increase in spite of the tax and encourage speculation; that valuations should be kept as nearly as possible up to date; and that the graduated system should be avoided as it tends to take attention off the necessity for all-round increases in the flat tax rate. Another lesson is the very great importance of rating on unimproved values, a system which appeals to most ratepayers who are quick to grasp the justice of exempting improvements. The progress made in this direction has been very substantial, while in national taxation the advance has been much more difficult.

Our aims now are the doubling of the all-round rate of land tax, in which we have the support of the fast-growing

Labour Party, and the bringing of all the remaining rating areas under the unimproved value system.

THE LIBERATOR, the organ of the League, is being used to good purpose in these efforts, and advantage is being taken by the leaders of the movement to use their official positions in the business world to interest the business community by means of addresses on every appropriate occasion. Thus lectures have been given with good effect before Chambers of Commerce, Rotary Club Meetings, Literary Societies, and such like. Good use is being made of the Press and a fair amount of correspondence on Single Tax lines finds its way into the daily papers.

LAND VALUE TAXATION IN NEW SOUTH WALES

By MR. A. G. HUIE (SYDNEY)

The Free Trade and Land Values League of New South Wales was formed on the 2nd September, 1901. It was then known as the Sydney Single Tax League. There was at that time another Single Tax League in existence, known as the Darlington Single Tax League. It continued its operations for some years after that time and then the members joined up with this League.

At the time of the formation of the League the only measure of taxation of land values in existence in New South Wales was a State land values tax of a penny in the £, with an exemption of £240. The revenue received in 1901 was £288,369.

About that time the first Federal tariff came into operation. It has from time to time been increased until it is now extremely oppressive. Great power is given to officials, with the result that many business people hardly know where they are from one day to another. Rates of tax are constantly being altered, imposed, or remitted by officials. The power of imposing taxation, which rightly belongs to the Parliament of the Commonwealth has, in a large measure, been handed over to officials who regard the imposition of duties from the point of view of the extreme protectionist. The consumer and the primary producer are ignored, the interests of manufacturers in cities getting the bulk of the consideration.

When the League began its work it was generally considered that the line of least resistance was to concentrate on securing taxation of land values for municipal purposes, and the passage into law of the Local Government Bill. For many years successive Premiers had promised to pass a Local Government Act. At that time City and municipal councils were established in about 190 cities and towns. The rest of the State was not under any form of local government, being unincorporated. The See Government, then in power, like its predecessors, promised to pass the Local Government Bill. Mr. Wise, Attorney General, was in favour of the taxation of land

values. We were very doubtful about the See Government and decided to wait upon the Leader of the Opposition Mr. (now Sir Joseph) Carruthers. He received us very well and assured us that if the Opposition came into power they would pass the Local Government Act and provide for rating or taxation on land values. Our members generally supported Mr. Carruthers and his friends, and they were successful at the next election. Shortly after Mr. Carruthers became Premier we arranged for a deputation to wait upon him with respect to Local Government. It was introduced by the present acting Premier, Mr. C. W. Oakes. Mr. Carruthers repeated his assurances and declared emphatically that the Bill would be passed into law and that if he could not get it through some other Government would have to take charge of the State. He was as good as his word, and the Bill was passed into law. It provided that all the new local government areas in rural districts should rate on land values. In existing municipalities it was necessary to impose not less than a penny in the £ on land values, while the balance could be raised on improved values, that is, the value of the land and improvements taken together, subject to a poll of the ratepayers if demanded. When the Bill came into force our League took action with a view to getting municipal councils elected favourable to imposing all their local rates on land values. We were very successful. A few councils, however, sought to impose dual rates and we took advantage of the provisions for a poll in such cases, with the result that we won all the polls, and so rating on land values became almost universal throughout the State. In some of the country municipalities, chiefly small places, a proportion, usually a small proportion, of the rates were struck on improved values, but the custom is steadily dying out, so that at the present time the amount of rates imposed on improved values is negligible.

The rating provisions of the Act became operative in the shires or rural districts in 1907 and in the municipalities in 1908.

The following particulars about valuation and rates in New South Wales may be of interest. They are taken from the latest Statistical Register, and are for the year ending 31st December, 1920:—

Areas	Land Values	Rates	Amount levied
	£		£
City of Sydney ..	33,077,620	5d.	623,766
Suburban municipalities ..	50,415,034	4d. to 6d.	1,011,063
Country municipalities ..	25,493,054	various	619,563
Shires	120,872,326	1d. to 2d.	868,809
	<u>£229,858,034</u>	<u>3-26</u>	<u>£3,123,201</u>

The whole of the rates in the City of Sydney and suburban municipalities (excepting the rates levied by the autonomous Water and Sewerage Board) are on land values. Of 137 country municipalities, 112 rate entirely on land values. Of 134 shires, all but three rate entirely on land values.

As to the extent of the rates on improvements in the cases where rates are imposed on "improved values" it is not possible to do more than give an estimate. Apparently the amount in the 25 municipalities does not exceed £27,500, and in the three shires £540, total £28,040. The councils in question raise approximately £85,328 and £14,356 respectively from land values.

Of country towns with water supply systems 42 impose their water rates on land values and 19 on improved values. These rates are included in the above figures.

The Local Government Act applied to all suburban and country districts except the far West and the City of Sydney. We set to work with a view to securing rating on land values in the City of Sydney. The Wade Government passed an Amending Bill giving the City Council power to rate upon land values, but it included an unfortunate provision which provided for the exemption of Crown properties if the Council adopted the unimproved values system. Sir Joseph Carruthers would never have been guilty of a blunder like that, but Mr. Wade did not understand the question. The result was that the City Council refused to adopt the principle because of the loss of revenue involved. It was a very convenient excuse which was used for all it was worth by our opponents. Year by year we sought to get the rating system brought into line with the rest of the State, but in vain. At last, in 1915, when Alderman G. T. Clarke was Lord Mayor, and favourable to us, we decided to make a big effort. We formed a League for the purpose and Clarke became President of it. We set out to raise £100 for expenses. We carried on a very thorough campaign. Towards the date of the election of the new City Council in December, 1915, Clarke got frightened; the financial interests apparently scared him. But we had the movement going with such a swing that his defection did no harm. I pushed on with the work for all I was worth. When the new Council was elected, Alderman R. D. Meagher became Lord Mayor. He went to the Government of the day and induced it to make Crown property rateable in the same way as other property. Rating on land values in the City of Sydney was then adopted.

When Parliament decided to tax land values in 1896 a valuation of land was made by the State. The Local Government Act enabled the councils to make their own valuation, and they were given the State valuations, which they could use at first, or take as a basis and make their own. Some councils did this work fairly well, others did not. In 1916 an Act was passed to re-establish the State valuation. It had become a necessity. As the war was on at the time financial interests appealed to the

Government to delay putting the Act into force. There was no justification for delay and experience has proved it. The Act is being put slowly into operation. Attacks are made upon it from time to time, but it is an important and valuable Act. So far no Government has had sufficient courage to provide the necessary funds to complete the first valuation. We urged the Government in the first instance to pass the Act, and we have had to guard against attacks since it became law.

Having secured local government taxation for the State, including the City of Sydney, we set out with a view to extending the principle to the Sydney and Newcastle water areas. Water supply and sewerage is controlled by Boards in these areas with power to impose rates on the rental value, the same system which prevailed in municipalities prior to the Carruthers Local Government Act. We took this matter up in 1916, so that we have been working on it for seven years. We nearly succeeded shortly after taking it up. If we had had just a little more support the Bill would have been passed in 1916. It was only blocked in the Upper House at the second reading stage through the opposition of a couple of men interested in City hotels and vacant land in the metropolitan area. We are hoping to get this Bill passed at an early date, when the rating system for water supply in these areas will be brought into line with the Local Government rating.

Another proposal which we have been working upon for a number of years is to alter the method of charging interest on State loans for railway purposes. Railways and tramways in New South Wales are owned by the State. Fares and freights are imposed for the dual purpose of paying interest on the capital cost and working expenses. Constructing a railway or tramway enormously enhances the value of land. Therefore we say that the interest upon the outlay should be charged to the land instead of to the traffic. That would mean a big extension of the principle of taxation of land values. We are particularly anxious to get the Water and Sewerage Rating Bill out of the way so as to be able to concentrate most of our efforts upon this railway question.

At all times the Customs tariff has our uncompromising opposition. As this is an Australian question, affecting the whole of the States, it is not so easy for a local State organization to handle, particularly as our resources are very limited. There are signs, however, that the public is changing its attitude towards protection. This is particularly noticeable among the farmers and producers. The Free Trade Party of the future will be the Country Party. The City interest will fight to retain the tariff, their chief political support coming from the manufacturers, the Labour Party and a number of trades unions. It is an anomalous state of affairs and may hardly be understood in other parts of the world where Labour Parties stand for Free Trade principles.

In the Federal sphere the graduated land tax with a £5,000 exemption was passed by the Fisher Government in 1910. We have never supported or agitated for a land value tax with a £5,000 exemption. We have constantly urged that the exemption should be cut out and the rate of tax made uniform. Ostensibly the Federal land tax was for the purpose of breaking up big estates in country districts so as to facilitate settlement upon the land. It applied, however, to all holdings of £5,000 whether fully and effectively used or not. Its incidence is unjust and efforts have been made by ourselves and others to secure the necessary amendments of the Act, so as to make it equitable, but so far without success. The revenue received throughout the Commonwealth from the graduated land tax is about £2,000,000 per year. More than three-quarters of the land values of the Commonwealth are covered by the exemption, which is enjoyed even by the largest landowners. There is no exemption for absentee landowners, but the amount of land so held is small.

The possibilities for the successful prosecution of the movement are boundless in Australia, particularly in New South Wales. We should have much more support to take advantage of it. We should all the time have a man pushing the railway interest question, and another man concentrating on the tariff. It is necessary in propaganda work to make big efforts and take broad views. Of course that does not mean that local effort should be neglected. It is at times necessary to concentrate upon some particular area for the attainment of a particular object.

Not very long after the League was formed I suggested the advisability of having a local Single Tax paper. Most of the members were rather afraid of the idea because previous efforts of that character had always failed. But I was anxious to get it, and so it was laid down that I would have to raise £100 as capital before we could make a start. It was in those days a very formidable undertaking and it took me, mainly with the help of three friends, about a year to do it. When we had £88 in hand, and promises to make it up, it was decided that we should start the paper, which we called *THE STANDARD*, after Henry George's paper in New York. It is now in its eighteenth year. It has done a vast amount of good. It is essential to have a propaganda journal in connection with the movement. We should, however, have a man to look after the business side of it and its circulation would be greatly increased.

We sincerely hope that the Conference will be a great success. It is a matter for regret that it is out of the question for New South Wales to send a delegate. At the same time we trust that what we have accomplished and our methods of work will be of some interest to our friends at the Conference, and in that way assist in advancing the cause which we all have at heart.

THE TAXATION OF LAND VALUES IN SOUTH AUSTRALIA.

BY MR. E. J. CRAIGIE (ADELAIDE)

South Australia enjoys the distinction of being the first State to adopt the system of taxing unimproved land values. A land value tax was first collected in 1885, under the Taxation Act of 1884. This Land Tax Bill was introduced by the Hon. W. B. Rounsevell, who was Treasurer in the Colton Ministry. The Act provides that a tax of one-halfpenny in the £ shall be levied upon the unimproved value of all land, excepting (1) park lands, public roads, public cemeteries and other public reserves; (2) land used solely for religious or charitable purposes, or used by an Institute. Under the original Act it was compulsory to make a fresh assessment every three years, but by an amending Act in 1902, fresh assessments are now necessary only once every five years. So soon as an assessment is made, the books must be deposited in the office of the Commissioner and the same is open, free of charge, for public inspection. If the land tax remains unpaid for a period of two years, notice of the amount due is published in three consecutive issues of the *Government GAZETTE*, and if the said taxes are not paid within one year from the first publication of the notice, the Commissioner has power to let the land from year to year, or apply to the Supreme Court for a sale thereof. Appeals against assessments are allowed within two months after the making of the assessments and must be made to the Commissioner; his decision may be appealed against to a special Court of Appeal.

From 1884 to 1895 there was a uniform all-round tax of one-halfpenny in the £. In 1895, under the Taxation Act Amendment Act of 1894, an additional halfpenny in the £ on values above £5,000, and 20 per cent. on and added to the taxes payable by absentees was also collected. These rates continued until 1903, when the all-round tax was increased to $\frac{3}{4}$ d. in the £; the additional on values above £5,000 remaining at $\frac{1}{2}$ d., with the absentee tax charged on the $\frac{1}{2}$ d. in the £ values, each tax reverting again in 1904 to rates in force prior to 1903. In 1905 the rates were an all-round $\frac{3}{4}$ d. in the £, $\frac{3}{4}$ d. in the £ on values above £5,000, with 20 per cent. on total of both taxes for absentees. For 1906 and on to the present, the rates prior to 1903 are in force. Under the Act of 1894, "absenteeism" consists of absence from the State for the period of two years prior to the date on which the tax became due. But the duration of absence was reduced to twelve months by the amending Act of 1904. The following statistics show the aggregate land value of South Australia, apart from improvements:—

1905 Assessment	..	..	..	£33,527,099
1910	..	..	..	55,010,000
1915	..	..	..	61,003,772
1920	..	..	..	70,108,067

It will be interesting to note that the total amount received by the Government for the site of the City of Adelaide at the land sale in 1837 was £3,590 8s., whereas the unimproved assessed value of same land under the 1920 valuation was £8,531,054. Two acres at the corners of Rundle and King William Streets, our main business centres, which were selected in 1837 with 134 acres of country land at 12s. per acre, are assessed to-day at £155,558 and £179,888 respectively.

LOCAL TAXATION

In 1890 the first attempt to introduce land values rating for local government purposes was made. A clause to give effect to the principle was inserted in the Municipal Corporations Bill of 1890. It passed the House of Assembly, but was rejected by the propertied Chamber, the Legislative Council. In 1891 a separate Bill, providing for land values assessment was passed in the Assembly, and rejected by the Council. The Bill was again introduced in 1892, and met a similar fate. In 1893 it was passed, but was so mutilated and amended by the landlords in the Council as to make it almost unworkable. The original Act of 1893 has been amended four times—in 1900, 1910, 1914 and 1922. There is still room for great improvement.

At present, rating on land values is optional for municipalities, but District Councils are debarred from assessing on land values. We have endeavoured to get the Act amended so that District Councils shall also have the power to raise revenue from unimproved land values, but the Tory Party have been too strong.

Under the Land Values Assessment Act of 1893, it is provided that before a poll of the ratepayers in any municipality can be taken, one month's notice of such intention must be given by advertisements inserted in the Government GAZETTE, and in two papers circulating in the municipality, and a printed placard must be posted outside the Town Clerk's office. Furthermore, a tentative assessment must be prepared showing the amount of rates paid by each citizen at the time of taking the poll, and also the amount each would be called upon to pay if land values assessment were in operation. This assessment must be open for public inspection for at least twenty-one days before the taking of the poll. At the poll, owners and tenants are entitled to vote, and before the poll can be effective, at least 25 per cent of the actual number of ratepayers on the roll must record their votes in the affirmative. Should the citizens decide to adopt the principle of land value rating, the Council must then petition the Governor-in-Council asking that the Town be proclaimed under the Land Values Assessment Act.

The Act of 1893 made it compulsory for local bodies to adopt the valuation of land made by the State Government as the basis for local rating, and this was the cause of a great number of appeals, owing to the anomalies which existed in that valuation. By the amending Acts of 1910

and 1914, Councils have power to make their own assessments, such assessment to be altered and added to as required each year, but once every seven years it is compulsory to make a complete new assessment.

The Act of 1893 also limited the amount of revenue which could be raised under the land value principle to the amount raised during the last year that the rating was on the rental value basis. This was a serious defect as it did not make any provision for the extra revenue required as the town progressed. Amendments to the Act, made in 1910 and 1914, now grant power to raise 20 per cent more revenue than could be obtained, supposing the old rental value basis was still in operation. This gives power to raise all the revenue required, and removes one of the most serious objections to the Act.

But the Act is still far from being perfect. As it is at present a hostile Town Council can block the will of the people by refusing to grant a poll. The Act requires amendment in the direction of making it compulsory for the poll to be taken, on receipt by the Council, of a petition signed by five per cent of the ratepayers. Furthermore, a simple majority of the ratepayers who go to the poll should be entitled to decide the question, instead of as at present 25 per cent of the total number on the roll to vote in the affirmative before the poll becomes effective.

Despite the fact that grave obstacles have been placed in the way to block the successful working of the principle, we have 14 municipalities in South Australia collecting revenue from the unimproved value of the land as follows:—

Name of Municipality	Rate in the £.	Land Value Rating adopted in
	d.	
*Thebarton	5 $\frac{1}{4}$	1907
*Hindmarsh	7	1910
*St. Peters	4 $\frac{1}{4}$	1910
*Glenelg	4 $\frac{1}{4}$	1911
*Port Adelaide	3 $\frac{1}{4}$	1910
" " (street watering rate)	3	1910
Moonta	9	1908
Mount Gambier	5	1910
Port Pirie	8 $\frac{1}{4}$	1911
" " (centre ward)	9	1911
Gawler	10	1912
Peterborough	1/1	1912
Quorn	10 10	1912
Yorke town	4	1913
Port Augusta	3	1916
Port Lincoln	6 $\frac{1}{4}$	1922

The municipalities marked * are in the metropolitan area, and the balance in the country districts.

The Land Values Assessment Act provides that after the system has been in operation for two years in any municipality, the citizens have the right of taking a poll

with a view to returning to the old system of taxing improvements, if they so desire. Only in two towns have such requests been made. The first was at Thebarton in 1913, six years after land value rating had been adopted. When the poll was taken, the principle was reaffirmed by a bigger majority than was received when the system was adopted in 1907. The majority in favour of retaining land values was 335 in 1913, as against 268 in 1907. The next reversion poll was at Gawler in 1918, and here the majority in favour of retaining land values was 98 as compared with 6 when the principle was first adopted. A special point of interest in connection with these polls is the fact that the Act provides that at a reversion poll the voting is confined solely to LAND OWNERS, whereas, at the adoption poll owners and tenants are both allowed to vote. Yet after six years' practical operation of the Act we find the owners deciding to retain the land values system, by bigger majorities than were cast for the principle when the tenants were also allowed the right to vote. What is the reason for this favourable expression of opinion? It is due to this fact: Prior to the adoption of land value rating, land was held out of use for high prices in each town; and people found it difficult to get a site for a home on reasonable terms. When the rate was placed on the unimproved value of the land it was no longer profitable to hold it for speculative purposes. People were then able to get the site cheap, and as there was no tax imposed upon their improvements they could build a nice house without fear of being penalized. Naturally, when they had the chance to vote for or against the system which made their home possible, they did not hesitate to declare for land values rating.

Thebarton possesses a very striking example of the efficacy of land values rating as a means of making monopoly of land unprofitable. Right in the centre of the town there was a large vacant block of land, containing 134 acres. This section was originally secured at 12s. per acre, and the owners were absentees residing in Great Britain. The Thebarton Corporation were anxious to

secure a few acres of the land as a recreation park for the citizens, and approached the agent of the owners, asked the price and were informed that it was £150 per acre. Up to that time the only use to which the land had been put from the time it was purchased for 12s. per acre was growing a few crops of hay and being used as a training track for racehorses. The Corporation refused to give the price asked, and the town had to wait for its recreation park. Under the old system of taxing improvements, this land paid £31 7s. per year in rates. In 1907, when Thebarton adopted rating on land values, the owners had to pay £255 10s. per year, with the result that it no longer paid to keep the land idle, and in a very short time there were over 200 houses and three factories erected on the land. This block of land bears eloquent testimony to the power of land values rating as a means of forcing land to be put to its best use.

It is frequently stated by opponents of the land values principle that the effect of taxing unimproved land values is to force a big number of houses on to small pieces of land. That has not been our experience in South Australia. Any one who cares to visit the municipalities where land values rating has been adopted will see that in the newer portions of the town the houses are bigger and better and have larger pieces of land than will be found around the houses in the older part of the town. This is only what might be expected. When the taxes were lifted from improvements, the citizens built better houses, and, naturally, they were not going to spoil the effect by putting the house on a small piece of land.

Ascertaining the unimproved value of the land is also more simple than trying to arrive at the rental value of the house and land combined. There has been less appeals under the new system than the old.

Generally speaking, wherever the system has been tried it has given satisfaction. The people have the right to go back to the old method, and the fact that they will not do so is convincing proof that they are satisfied with the rating on unimproved land values.

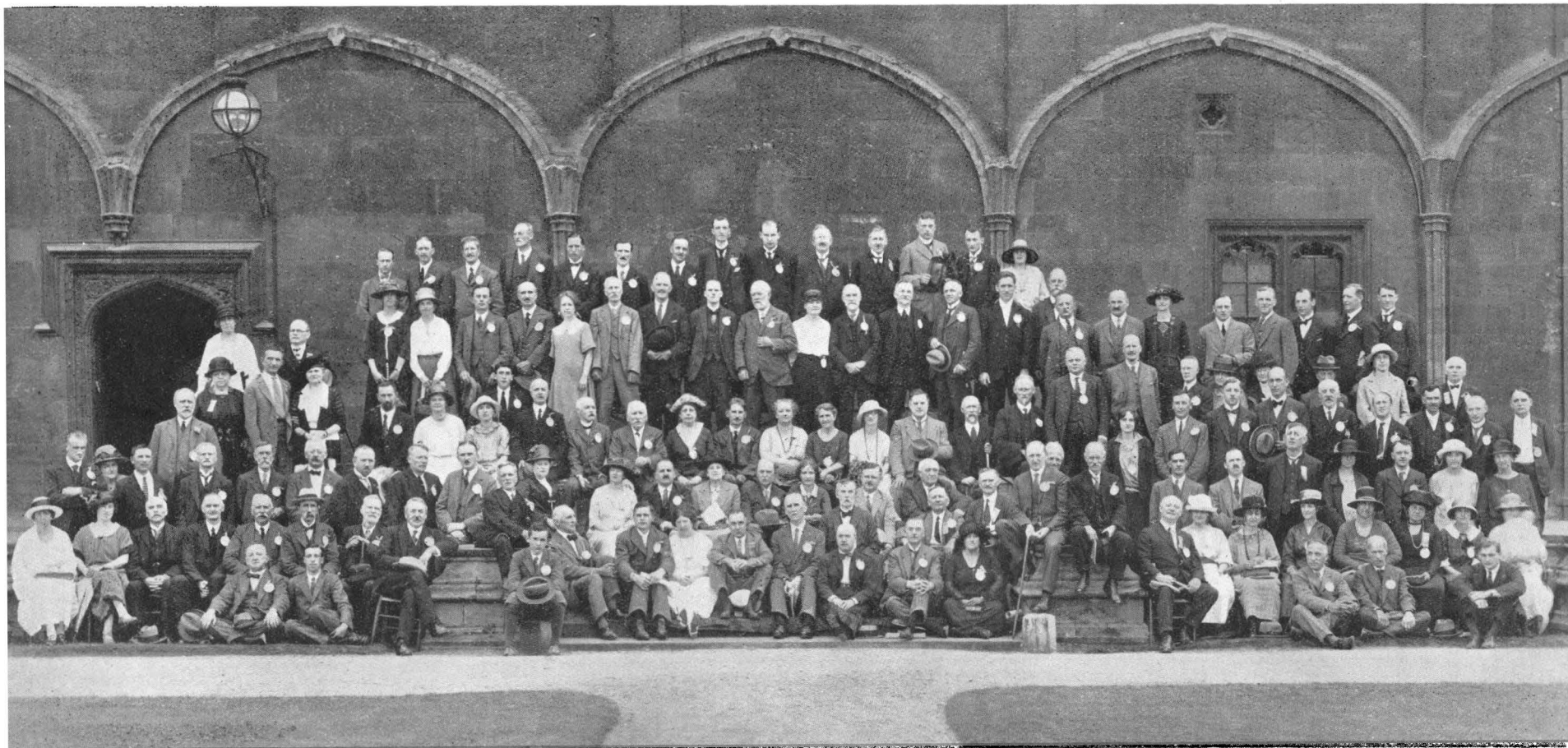
LIST OF 376 CONFERENCE MEMBERS

(Mrs. C. A. Warburton, Convener of the Accommodation Committee)

MEMBERS PRESENT AT THE CONFERENCE

- A. Albendin (Spain)
Mrs. Albendin (Spain)
R. Alexander (Glasgow)
W. Andrews (Panama Canal Zone)
Mrs. L. H. Berens (Ascot)
H. A. Berens (Chipstead)
Chas. Bevan (London)
Mrs. C. Bevan (London)
J. L. Björner (Denmark)
Mrs. Signe Björner (Denmark)
Harry Bland (Victoria)
C. H. Boyle (Leeds)
Mrs. Bradley (New York)
Mrs. K. E. Bradley (New York)
Dr. Robert Braun (Hungary)
Wm. J. Brennan (Manchester)
Abel Brink (Denmark)
Mrs. Brink (Denmark)
Austin Brook (Burslem)
J. S. Burt (Glasgow)
Ex-Bailie Peter Burt, J.P. (Glasgow)
Mrs. Peter Burt (Glasgow)
Jas. Busby (Glasgow)
H. D. Butler (Washington, D.C.)
Miss Margaret Butler (Ohio)
Mrs. D. Calder (Annan)
Miss Margaret Calder (London)
D. Cameron (Bridge of Weir)
T. Cameron (Milton of Campsie)
Mrs. John C. Campbell (Massachusetts)
Miss Edith R. Canterbury (Mass.)
Miss Corinne Carpenter (New York)
Geo. Carpenter (London)
Richard Chambers (New Jersey)
H. G. Chancellor (London)
S. J. Clapp (Buckhurst Hill)
Chas. E. Clarke (Bewdley)
C. E. Collier (Glasgow)
Fred L. Crilly (London)
Mrs. F. L. Crilly (London)
C. E. Crompton (Carlisle)
Geo. Crosoer (Letchworth)
D. Cuthbertson (Finnere)
Eustace A. Davies (Cardiff)
Mrs. E. A. Davies (Cardiff)
Dr. Louis H. Davis (Moline)
Mrs. Louis H. Davis (Moline)
J. O'D. Derrick (Glasgow)
J. E. Docking, C.C. (Trowbridge)
A. S. Doran (Northwich)
J. E. Dugdale (Cheadle Hulme)
Rupert East (Aylesbury)
Mrs. R. East (Aylesbury)
George Edwards (Ohio)
J. C. S. Elliot (Willesden)
Miss D. Emlen (Pennsylvania)
Edmund C. Evans (Pennsylvania)
Mrs. E. C. Evans (Pennsylvania)
Mungo Fairley (Glasgow)
Mrs. J. W. Foss (Arkansas)
Dr. Froberg (London)
Herluf Froberg
I. T. Garrido (London)
S. John Gee (Cromer)
Mrs. S. J. Gee (Cromer)
A. Geiser (Switzerland)
Mrs. Henry George, Junr. (New York)
Henry George III. (New York)
Miss B. George (New York)
Miss J. George (New York)
C. Gerhard (Michigan)
S. L. Gillan (California)
S. Y. Gillan (Wisconsin)
E. M. Ginders (Manchester)
Dr. Joseph Green (Glasgow)
Mrs. J. Green (Glasgow)
Bolton Hall (New York)
Jas. A. Hamm (Oklahoma)
Johan Hansson (Sweden)
George A. Haug (Pennsylvania)
Miss Hazlett (London)
Charles Hecht (New Jersey)
Mrs. Charles Hecht (New Jersey)
Miss A. M. Hicks (New York)
H. W. Houlden (London)
Louis P. Jacobs (Victoria)
Otto Karutz (Germany)
Mrs. Kauffmann (Birmingham)
T. U. Kaye (Halifax)
Charles Kerr (Liverpool)
Mrs. C. Kerr (Liverpool)
E. A. G. Lamborn (Oxford)
P. Larsen (Denmark)
Svend Larsen (Denmark)
Miss Legge (Oxford)
W. R. Lester (Horsted Keynes)
George Lloyd (New York)
A. J. Lutton (Manchester)
Robert C. Macauley (Pennsylvania)
Miss Frances Macauley (Pennsylvania)
Jas. McCulloch (Pinner)
Councillor James Macdonald (Inverness)
Dr. Percy McDougall (Manchester)
Henry George McGhee (Bolton)
Alex. Mackendrick (Glasgow)
Isaac Mackenzie (Inverness)
Oliver McKnight (Pennsylvania)
Andrew MacLaren, M.P.
Mrs. C. McLean (Glasgow)
E. J. McManus (Liverpool)
Mrs. E. J. McManus (Liverpool)
A. J. Mace (Glasgow)
A. W. Madsen (London)
Mrs. A. W. Madsen (London)
Miss Mary L. Mead (New York)
E. Melland (Bakewell)
A. W. Metcalfe (Belfast)
A. P. Busch Mitchell (Welsphool)
Ashley Mitchell (Huddersfield)
Chas. Morley (London)
Mrs. C. Morley (London)
H. Morrill (Wimbledon)
Wm. Munn (Mitcham)
A. S. Munsie (Glasgow)
John Neil (Glasgow)
Wm. Noble (Stockport)
John Orr (Oxford)
Mrs. John Orr (Oxford)
Robert Orr (London)
R. L. Outhwaite (London)
D. J. J. Owen (Manchester)
Mrs. D. J. J. Owen (Manchester)
Alex. Paletta (Germany)
John Paul (London)
Mrs. John Paul (London)
J. W. Graham Peace (London)
Miss Gertrude Peace (London)
A. H. Peake (Cambridge)
Mrs. A. H. Peake (Cambridge)
Dr. S. Vere Pearson (Mundesley)
Mrs. S. V. Pearson (Mundesley)
Dr. Julius J. Pikler (Hungary)
G. A. Powell (Broadway, Worcester)
P. Wilson Raffan (London)
A. Ravnholt (Denmark)

INTERNATIONAL CONFERENCE ON THE TAXATION OF LAND VALUES, OXFORD, ENGLAND, 13th to 19th AUGUST, 1923



PHOTOGRAPH OF GROUP TAKEN IN CHRIST CHURCH COLLEGE, WEDNESDAY, 15th AUGUST.

TOP ROW (beginning from left): A. L. Scott, E. C. Evans, A. J. Mace, E. M. Ginders, Geo. T. Stone, J.O'D. Derrick, Wm. Munn, D. J. J. Owen, H. G. McGhee, E. J. McManus, Dr. A. R. Schwarz, A. Paletta, O. Karutz, Mrs. A. W. Madsen.

SECOND ROW: Mrs. M. Warriner (under lamp), G. Edwards, Mrs. E. C. Evans, Miss Winsor, H. Morrill, M. Fairley, Mrs. G. T. Stone, Geo. Powell, H. W. Houlden, W. Noble, Jas. Busby, Mrs. E. J. McManus, H. G. Chancellor, Wm. Thomson, A. Ravnholt, S. Larsen, S. Wielgolaski, Dr. J. J. Pikler (below S. Wielgolaski), R. East, Mrs. R. East, Ashley Mitchell, T. U. Kaye, R. E. Pearson, Dr. Percy McDougall, Eustace Davies.

THIRD ROW: M. Warriner (in front of doorway), Mrs. Foss, Hecht, Mrs. C. Hecht, A. H. Peake, Mrs. A. H. Peake, Mrs. C. Bevan, Chas. Bevan, Geo. Carpenter. *Sitting*: John Neil, J. E. Docking, Mrs. L. H. Berens, Chas. E. Crompton, Mrs. C. A. Warburton, Mrs. Henry George, Junr., Miss Williges, Fred Thorp, T. Cameron, P. Larsen. *Standing*: C. J. Schoales, W. R. Lester, A. H. Weller, Mrs. Bradley, Mrs. K. E. Bradley, Wm. Reid, Miss G. Peace, J. A. Robinson. *Row standing on right, beginning below W. R. Lester*: Miss Beatrice George, Chas. E. Clarke, S. J. Clapp, Dr. S. Vere Pearson, E. Melland, C. Morley, A. S. Munsie, Dr. R. Braun, Dr. L. H. Davis.

FOURTH ROW: J. Dundas White, Mrs. Stafford, Dr. J. Green, Chapman Wright, A. Robinson, F. L. Crilly, Johan Hansson, A. S. Doran. *Sitting*: J. S. Burt, John Paul, Mrs. C. Kerr, Mrs. E. Davies, A. W. Madsen, Mrs. F. Skirrow, Fredk. Verinder, Miss Jane George, S. L. Gillan, S. Y. Gillan (in front of S. L. Gillan), Judge Ryckman, E. S. Ross (in front of Judge Ryckman), W. J. Shaeffer, W. J. Brennan, A. Williges (behind W. J. Brennan), Harry Bland. *Standing*: J. E. Dugdale, Herbert Spedding, J. A. Hamm, Miss C. Hazlett, Austin Brook, Miss M. Waugh, Mrs. L. Dunham.

FIFTH ROW (all sitting): Mrs. J. Green, Mrs. C. McLean, Isaac Mackenzie, R. Orr, Jas. McDonald, A. Mackendrick, Geo. Crosoer, Chas. H. Smithson, Henry George III., Bolton Hall, Abel Brink Mrs. A. Brink, Geo. Haug, J. W. G. Peace, Antonio Albendin, I. T. Garrido, Mrs. Albendin, Geo. Lloyd, Mrs. A. H. Weller, Mrs. John Paul, Mrs. D. Calder, Miss A. M. Hicks, Mrs. L. H. Davis, Mrs. S. V. Pearson, Mrs. C. Morley, and Donald Morley.

SITTING IN FRONT (left): Fred Skirrow, D. Cameron. (Right): Fiske Warren, Frank Stephens, J. Dunham.

MEMBERS PRESENT AT THE CONFERENCE—*continued*

William Reid (Glasgow)
A. Robinson (Manchester)
James A. Robinson (Pennsylvania)
E. S. Ross (Delaware)
Judge J. H. Ryckman (California)

Chas. J. Schoales (Pennsylvania)
Dr. Arnold Schwarz (Germany)
A. L. Scott (London)
W. J. Shaeffer (Pennsylvania)
W. N. Shellcross (Ealing)
Fred Skirrow (Keighley)
Mrs. F. Skirrow (Keighley)
Chas. H. Smithson (London)

F. W. Soutter (London)
Herbert Spedding (Sowerby Bridge)
Frank Stephens (Delaware)
George T. Stone (London)
Mrs. G. T. Stone (London)

Wm. Thomson (Keighley)
Fred Thorp (Manchester)
W. F. Tilby (Oxford)

Fredk. Verinder (London)

Mrs. Warburton (London)
Fiske Warren (Massachusetts)
M. Warriner (Louisiana)

Mrs. M. Warriner (Louisiana)
Miss Warriner (Louisiana)
Miss M. Waugh (London)
Arthur H. Weller (Manchester)
Mrs. A. H. Weller (Manchester)
J. Dundas White, LL.D. (London)
S. Wielgolaski (Norway)
August Williges (Iowa)
Miss Elsie Williges (Iowa)
Miss Ellen Winsor (Pennsylvania)
Chapman Wright (Birmingham)
R. Colnett Wright (Whitby)
D. F. L. Zorn (London)

MEMBERS NOT PRESENT

W. F. Adkins (Harrow)
J. H. Allen (New Jersey)
G. Allsop (New Zealand)
John Archer (Huddersfield)

Svante A. Bäckström (Sweden)
A. Banks (Sutton in Craven)
F. Batty (London)
J. R. Baxter (South Australia)
E. Belfour (London)
Mrs. H. A. Berens (Chipstead)
S. Berthelsen (Denmark)
F. B. Bicknell (Ohio)
Miss Bjorner (Denmark)
William J. Blech (New York)
Boyan Botusharoff (Bulgaria)
J. H. Breuner (Pennsylvania)
Richard Brown (London)
George Burgess (Natal)
W. E. Burstow (Reigate)
Mrs. J. S. Burt (Glasgow)
J. W. Butterworth (Pennsylvania)

D. Calder (Annan)
Miss Janet Calder (Annan)
Neil Calder (Annan)
Wm. Calder (Annan)
W. Caldwell (Glasgow)
A. S. Cameron (Bearsden)
A. C. Campbell, M.P. (Ontario)
A. Chalmers (Victoria)
Miss Chinnery (London)
J. S. Codman (Massachusetts)
Clement Collison (Victoria)
Baillie James Coultts (Dundee)
E. J. Craigie (South Australia)
G. Crawford (South Australia)

D. Davies (Penarth)
John Davies (Penarth)

A. Davis (Edinburgh)
James Dean (Ohio)
James Deas (Glasgow)
Mark M. Dintenfass (New York)
John W. Dix (Pennsylvania)
Mrs. John Dix (Pennsylvania)
W. A. Douglass (Ontario)
John Doyle (Colorado)
James Dunn (Pennsylvania)

J. Elphinstone (London)
Rodney Emsley (Pennsylvania)
E. J. Evans (Cape Province)

R. R. Fairbairn, M.P.
Rev. G. A. Ferguson (Grantham)
Dudley Fielden (Pinner)
Mrs. D. Fielden (Pinner)
John Filmer (New York)
Miss E. L. Fletcher (Queensland)
Thos. Floyd (New York)
Wm. Forster (Kirkwhelpington)
F. H. Francis (Oxford)
Hon. George Fowlds (New Zealand)
G. M. Fowlds (New Zealand)
Frank Fox (Grappenhall)

Dr. W. T. Gaither (Tennessee)
Eduardo Garcia (Spain)
Miss Carmen Garcia (Spain)
Wm. Lloyd Garrison, Junr. (Mass.)
John C. Geddes (Perth)
John Goldsmith (Pennsylvania)
John Gordon, J.P. (Glasgow)
John E. Grant (Surbiton)
Uffe Grosen (Denmark)
J. H. Groth (South Australia)
Miss Elizabeth B. Gwynne (Maryland)

Joseph Hagerty (Pennsylvania)
A. H. Hamilton (Glasgow)
John H. Hatfield
S. W. Hart (W. Australia)
P. H. Hartshorne (Glasgow)
Henry George Heigold (Moline)
J. A. Hendry (New South Wales)
J. R. Hermann (Oregon)
Harry W. Hetzell (Pennsylvania)
F. T. Hodgkiss (Victoria)
Alderman R. Honeyford (Ontario)
John J. Hopper (New York)
A. G. Huie (New South Wales)

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