#### CRUSADE. AHE morrow value. NEW

It is no exaggeration to say that during the past month the whole British Press—from the big morning dailies to the small local sheets, from the largest political weeklies to the humble penny periodicals, reviews, and even technical and trade journals—has been turned into a debating ground on the Taxation of Land Values. In almost every newspaper space in abundance has been devoted to articles, newspaper. news and correspondence on the land question. a number of the writers, as was to be expected, are badly equipped for their task, but they are getting to know what the Taxation of Land Values means, and the aim of the United Committee and the Land Values Group is being discussed in an encouraging and stimulating way. Many of the writers to the Press do not yet appear to have caught the full underlying principles, but they are on the direct road and that is some gain. It is also quite clear that a great many purposely colour and misrepresent the case for the Taxation of Land Values. In the main, however, ignorance of what it means is at the back of much that is written. Needless to say we hail this discussion with satisfaction and delight. The existing systems of land tenure and taxation are being challenged, and in due course will be thoroughly exposed, to give place to our sane and practical proposals. The questions of taxation and rating are soon to become a live political issue and we cannot complain if at the beginning of this appropriate the proposal of the political companies and the political control of the proposal of the pr crusade misconception and misunderstanding, wilful and otherwise, prevail for a time. The danger always is, and has always been, in the existing system not being brought to light, but when it is thoroughly exposed we are satisfied that it will not find much support from the public who labour so valiantly under its disadvantages. We have nothing to lose by this discussion and everything to gain. It means that our principles and policy are going to be better understood and that those who are with us are going to be strengthened by so many new recruits. Our opponents can only help us a little less than our friends. They have raised and are raising great interest in land values taxation and appealing to people to look into the matter for them selves. It is a great triumph, and one which has already sent a wave of enthusiasm to our people the world over. Never before has the issue been raised on such a wide scale. The great obstacle in the past to those who have toiled alone and unheeded has been the apathy and ignorance on the part of the mass of the people, but these days are about over. The silence that could be felt at times has been broken and the forces of progress are now marshalled on our side. Each day brings its quota of fresh inquiries and new recruits. The heather is on fire. To deal in anything like detail with the needs of the case in the matter of supplying literature, writing articles and letters for the Press, is quite beyond our resources at the moment. We should require an editorial staff far larger than we can command, to reach out even to a tithe of the duties this Press discussion has brought to our door. But something is being achieved. All over the country the pens of our men are busy stating our case in hostile and in friendly journals. We reproduce with pleasure a few of the Press statements. It would require a special supplement the size of LAND VALUES itself to do even bare justice to the good news of this new crusade.

# The Labourer and the Land.

Whoever mentions land in English politics will bring, as we said last week, passion where there was stagnation. The apprehension of a struggle fated one day to come to its decisive issue has lain somewhere in the depths of the its decisive issue has lain somewhere in the depths of the consciousness of the governing class since the early days of Joseph Chamberlain. The first hints of the new campaign have sufficed to rouse the hostile curiosity of Tory politicians and their Press. There lies the first condition of success. This will be no dragging fight in which the combatant must first seek his enemy before he can try conclusions, and labour to win the attention of an apathetic people, before he can mass the forces that will decide the issue. The mind of the country is ready for the problem, and in all our debates we shall lack neither from opponent nor friend the interest and attention which are in our crowded politics the hardest of all preliminaries to secure.

The policy of the land is the policy of the labourer's The policy of the land is the policy of the laborate scottage and the labourer's wage. The case for taxation presents itself when we face the difficulty of finding the land. There is no way of dealing with the landlord who prefers to surround himself with uninhabited acres, save by a tax which will force into the market land of which he does not make the accomplishes. To transfer which he does not make the economic use. To transfer the burden of the rates from the buildings and improvements to the site value of the land, is to achieve a double object. It relieves the ratepayer and eases his opposition to all that is most progressive and beneficial in the work of local government, including education. It forces the landowner to sell before an artificial stringency has raised the price of land to famine rates. It would mean in the country a direct and immediate benefit to the in the country a direct and infinited at the state of the farmer and the small-holder, who to day is penalised for his enterprise. It would mean in the towns the reduction of local taxation, and with it a direct relief to every family budget. But the readjustment of taxation is a means to an end. That end is the liberation of the labourer from a feudal servitude, and the restoration to the village and the countryside of its natural enterprise and productivity.—The Nation (Liberal), July 13th.

#### "The Foundation of all."

The existing tax system, both for local and Imperial purposes, so far as it affects land, is undoubtedly a monumental injustice between individual and individual and a gigantic social evil. There will not be a new heaven and a new earth when it is put right, but there will be a notable advance to a healthier and more rational society. Many modes of reform can be suggested, but the foundation of all must be to make land values and not the buildings upon land the basis of land taxation. To charge the buildings as we do now is to penalise capital and enterprise, and make neglectful and wasteful ownership a privileged excuse for The taxation of land values must apply to exemption. agricultural not less than to urban land, for the evils of the present system are at least as strongly felt in the country as in the towns. One part of the reform should be the transference from local to national account of costly services like education and police and roads, which are essentially national in character. But the radical change must be the transference of taxation from improvements to land values, and the Budget's valuation register will supply the instrument for carrying through the transference.

AND LEADER (Liberal), July 27th. DAILY NEWS

### The Liberal Land Policy.

During the past week there has been a fresh development of the movement in the Liberal Party towards a new and definite land and housing policy. The communications passing between the land values group, or "single-taxers," and members of the Government have already been referred to, but there are other sections of the party holding different views on land and housing reform, and the endeavour is to be made to harmonize these different views. was recently discussed at a breakfast party at Mr. Lloyd George's house, with the result that a committee has been formed, which held its first meeting this week, a meeting which was attended by Mr. Lloyd George. The present intention is that this committee should be the nucleus of a much wider committee, which shall strike its roots deep into every phase of Liberal and Radical thought on land and housing reform. Ostensibly the committee has been formed to obtain and prepare data and facts on which a new policy for the party can be based, which shall command general approbation in the Liberal ranks, and the committee will prepare data.

mittee will prepare data.

There is reason for saying that the dominating idea in the appointment of this committee, and in its proposed extension, is to associate in a common aim influential members of the Liberal Party who hold different and, it may be, conflicting views. In this way it is thought an agreement may be arrived at in the party on an effective land and housing policy.

It was said in this column on Thursday that it is not at all likely that the Government will adopt the policy of the single-taxers, though they can hardly fail to be influenced by it, and the composition of the committee shows that Ministers who are composition of the committee shows that Ministers who are

active in the matter desire a compromise. The official Liberal land and housing policy when formulated will probably deal not only with the wider use of the land valuation, but with the acquisition of land, with rating, rural and urban housing, and water supply and sanitation. Times (Tory), 29th June.

### A New Departure in Politics.

There is an unmistakable thrill in the air. We are on the eve of a new departure. . . . The masses are not vitally affected by the measures now debated (Home Rule, Welsh Disestablishment, and Franchise Reform), and it is to the awakening of the masses that we must look for another era of Progressive Government. We must continue the campaign against wrong. We do not need to leap on any policy that offers as the horse that will carry us back to power. But what we do need is the honest development of our own party principles. This development must be carried out till it sets free the British people from the yoke of the Tory oligarchy and reinstates them in the possession of their liberties.

The truth is that the people less and less desire the personal service of the wealthy. Poverty is scrutinising with a keen eye the justice of its lot. The vastly increased knowledge, the activity of mind, and power of combination among the working classes, are telling day by day. They must have definite measures, and they will not be satisfied to put up with haze. The rights of landowners are

fied to put up with haze. The rights of landowners are to be reviewed drastically.

Mr. Hemmerde and Mr. Arnold held their seats on a policy of Land Reform and Land Taxation, on the abandonment of defence and the substitution of counter-attack. Mr. Massingham affirms that no one can defend the land system, and that when it is assailed the average Tory candidate is as helpless as a beetle on its back. The standard of land reform needs to be raised boldly and definitely. The workmen have a kind of class memory which is awakened and sustained by long and great social injustice. They have the tradition of what Protection and enclosures mean. They have Free Trade, and now they want their land back, and they must have it, and the Liberal party must give it to them. to them.

So we are to have a new departure in politics, and we do not believe that anything which may for a time befall the Liberal party in this country will prevent or in any material degree arrest another grand forward step in the transition of humanity to the commonwealth based on reason and on equal right.—British Weekly (Liberal), June 27th.

#### The Government and the "Single Tax."

We have no doubt that the sagacious and moderate scheme of land reform which Lord Lansdowne expounded yesterday in his speech to the Rural League will be de-nounced in Radical quarters as a feeble and half-hearted nounced in Radical quarters as a feeble and half-hearted project for luring away the people from the side of Mr. Lloyd George, Mr. Hemmerde, Mr. Outhwaite, and other apostles of the quasi-Jacobin faith. It is, of course, nothing of the kind, as the records of the question abundantly establish. It contains nothing which Lord Lansdowne himself, Mr. Balfour, Mr. Long, and other Unionist leaders have not joined Mr. Jesse Collings in advocating for many years nast.—Times. July 25th. past.—Times, July 25th.

#### "A Further Step."

Mr. Lloyd George plainly desires to enter upon a further step in the land policy which he opened up with the land taxes in the Budget of 1909.

The only land tax existing before 1909—and still levied-The only land tax existing before 1909—and still levied—was but a poor survival of the old system of land taxation practically abolished at the time of the Restoration. The Budget of 1909 took us back to 1660, and reversed the victory of the great landed families who then succeeded in making the fiscal immunity of their land part of the condition for the restoration of the British Monarchy to its ancient throne.

But though the Budget of 1909 made so great a ferment in the world it was but a beginning. If rumour speaks true, that Budget contained in its first Cabinet draft a small general tax on land values. That tax was thrown out at an early stage, and thus it happened that the only taxes

left in were on certain shifting and uncertain values. Fortunately, in order to obtain those taxes it was necessary to have a State valuation. That valuation is now pro-ceeding, and will be accomplished in the course of two years from this day. The important thing is that that valuation should be promptly and efficiently used.—HAROLD SPENDER in THE DAILY NEWS AND LEADER, July 25th.

#### The Land Panic.

It is a good sign when our opponents are in a panic. There is no doubt that Mr. Lloyd George's Land Programme has stricken terror into the hearts of the Tories. They would

has stricken terror into the hearts of the Tories. They would prefer to fight the next election on the dry bones of Home Rule and Welsh Disestablishment. They shudder at the thought of another great battle on the land question.

Mr. F. E. Smith is a very good index to the real fears and trepidations of the Opposition. He is a very sensitive barometer. To-day he registers the panic of his party in a long lamentation in the TIMES over the "new Liberal Policy." He proclaims the dreadful news that the wicked Policy." He proclaims the dreadful news that the wicked Chancellor is launching "a new land program, involving a comprehensive measure of housing reform, applicable alike to town and country." This program, it seems, is intended to dish the Tories.—Star (Liberal), July 2nd.

#### Liberals and the Land Campaign—Mr. Lloyd George's Position.

The present situation in the Liberal Party is in some respects analogous to that which obtained in the Unionist Party in the autumn of 1903, when Mr. Chamberlain resigned his office in the Cabinet in order to carry on a political campaign in the country, with the sanction of the Prime Minister, although Mr. Balfour did not think that public opinion was then ripe for the full policy which Mr. Chamberlain was to advocate "with the freedom which is possible in an independent position but is headly compatible with office." pendent position, but is hardly compatible with office."

Mr. Lloyd George has appointed a committee on land policy with the sanction of Mr. Asquith. A body of land reformers in the Liberal Party have been running an extreme land tax policy at by-elections in the country with some success, and they claim that they have the sympathy of Mr. Lloyd George. Whether the country is or is not ripe for such a policy, the Liberal Party as a whole is not ripe for it, and Captain Murray's disclaimer the other day found an echo in many Liberal hearts. If their party, and the electorate to boot, can be captured by a political land campaign, there are many Liberals who believe that they can win the next General Election, and Mr. Lloyd George is marked the next General Election, and Mr. Lloyd George is marked out as the protagonist. To conduct this campaign with the freedom which is "hardly compatible with office," Mr. Lloyd George would have to resign office, as Mr. Chamberlain did in 1903. The question of the moment in political circles is whether the Chancellor of the Exchequer will take this plunge.—Times (Political Notes), July 24th.

#### "Alluring Speciousness."

There is no need to insist at length upon the hundred and one objections, difficulties, injustices, and absurdities inherent in Single Tax—they are all more or less familiar to the expert. Unhappily, they are not in the least familiar to those who would, in the end, be as seriously affected as the landlord himself. This is a question which affects the whole country, and it is urgently necessary that the country should know the facts, and be enabled to judge for itself. So long as it believes the question to be one affecting only property owners it will be indifferent or hostile. There is an alluring speciousness about the idea of the Single Tax which makes a rapid impression upon the minds of those who know no more of such subjects than they are told upon platforms or read in party newspapers. Indeed we cannot conceal from ourselves that, as Mr. Pretyman says in his letter to us, we are faced by a big struggle. Although Mr. McKenna has announced that there will be no legislation this year, it is inevitable that it will come before long, unless the country is in the meantime educated to a clear understanding of what Single Tax really means, and of what will come in its train. Its object is to confiscate every penny of land value, and it is idle to suppose that when once that object was achieved its thorough going supporters would be satisfied to stop there. All other classes There is no need to insist at length upon the hundred and

of property would have their turn until we reached a finished state of communism. Just about that time, it is true, their inevitable revelation would come, as it always does come; but a little common sense and a little common honesty just now will go a very long way towards averting trouble which must otherwise be inevitable.—Estates Gazette (Landed Interest), July 20th.

#### "The Inchoate Idea."

Mr. Lloyd George is preparing for a gambler's throw to re-establish his position in his party. The new policy is, in fact, a development of the "single tax" proposal of m fact, a development of the single tax proposal of Mr. Henry George, the American writer, which suggested the extinction of rent by taxing the landlord up to the full value of his land. Thus, the financial needs of the country are to be supplied from one source only, and the land in some miraculous way to be made accessible to the labourer. A Committee of Radicals has been appointed—or has appointed itself—to work out the inchoate idea in detail.—PALL MALL GAZETTE (Tory), June 28th.

#### Liberals and the Land.

What particular reforms Mr. Lloyd George may have in his mind we do not pretend to know. But the "freedom of the land" is a perfectly intelligible and practicable ideal which, we believe, will have the sympathy of almost all Liberals and many Conservatives. It is to the interest of the State that there should be a large and contented population settled on the land. But the rural population is not contented, and its numbers are dwindling. The rural labourer is not true as the labourer in the town is rural labourer is not free, as the labourer in the town is; his wages are low and he is landless; and, worst evil of all, he is housed in a way that makes the health of the poor in country districts where natural conditions are ideal often worse than that of the towns. The poor man in the country is badly housed because his wages are so low that it does not pay to build him the cottage that he needs both for decency and for health. The State cannot raise his wages except by indirect means; it cannot make every labourer into a substantial yeoman; but it can and should put him in a position in which he can pay for a house fit to live in.
If land were "free," every labourer might have enough land about his house to provide him with the means to defray the difference between a shilling or eighteen pence a week, which will not give him a decent house, and, say, three shillings a week, which might. The question of the land in rural districts is, in the first instance, one of housing. The rural labourer cannot, as things stand at present, be decently housed unless he is given some land to help to now the part. pay the rent.

For the towns, the "freedom of the land" suggests a very different set of ideas. In one sense land is only too free, for it escapes contribution to the rates of the towns whose industry makes its value. But if there is one fact about local government that is beyond dispute, it is that about local government that is beyond dispute, it is that its activities cannot be much further extended on the present basis of rating. The whole expense of local government falls entirely on industry, and not equitably as between different forms of industry. . . . . But whatever grievdifferent forms of industry. . . . But whatever grievance one kind of industry may have as compared with another, all industries have an equal grievance against the land which contributes nothing, and whose value their energy and enterprise are constantly sending up. For the energy and enterprise are constantly sending up. For the cities, therefore, the freedom of the land means the abolition of the privilege under which the landowner actually taxes industry for his own benefit. Wealth in land must contribute to the cost of city government like other forms of wealth.—Manchester Guardian (Liberal), July 1st.

# "A Form of Lunacy."

That is the phrase in which Mr. Bonar Law describes the That is the phrase in which Mr. Bonar Law describes the single tax, which, from being a mere esoteric theory, has suddenly become a question of practical politics.

All observers at Hanley agree that the idea of the single tax has been found very attractive by the electorate, and that a very few days sufficed to obtain from this "form of lunacy" a tolerably firm footing in the Potteries. If nothing is days to generate the support of this line was is done to counteract mischievous proposals of this kind we shall have only ourselves to thank if we presently find them in process of being carried out.—ESTATES GAZETTE,

# " Wildest Economic Fallacies of Henry George."

It is evident that Mr. Lloyd George is meditating another

desperate throw of the dice. Whether in his own interest or in that of the Radical party is less certain.

"The workmen want their land back, and they must have it, and the Liberal party must give it to them." This, in a sentence, is the new policy. The labourer, it seems, wants land, better housing, better wages, and what is vaguely called "personal independence." He is to have them all, and the landowner is to be taxed out of existence in order that these desirable ends may be of existence in order that these desirable ends may be achieved. Nor is the town worker forgotten in this pretty scheme of wholesale corruption. He is to be better housed scheme of wholesale corruption. He is to be better housed at the expense of those guilty of the crime of owning land. There is to be "a great policy of compulsory purchase on the capital value and of compulsory building." Apparently all the wildest economic fallacies of Henry George are to be combined in one gigantic scheme of robbery designed to tempt equally the farmers, the labourers, and the workers in tourism. The landowners are apparently to be expression. in towns. The landowners are apparently to be expro-priated by relentless taxation, which would spare the owner of a house and a quarter of an acre as little as the owner of half a county. On this policy of cynical, un-ashamed brigandage, we are told, the next general election will be fought.—STANDARD (Tory), July 1st.

# "Get Rich Without Working,"

A vigorous campaign in support of the taxation of land values—which is, as the Express pointed out yesterday, Mr. Lloyd George's new plan of campaign—is already being carried on throughout the length and breadth of the land, and Unionists will have to bestir themselves to defeat

land, and Unionists will have to bestir themselves to defeat the Chancellor's latest electioneering scheme.

A "Land Values League" has been established in many of the great towns, especially in the north, and all these leagues are connected with a "United Committee for the Taxation of Land Values," which has a vigorous head-quarters and "Press bureau" in Tothill Street, Westminster, while the "English League for the Taxation of Land Values" carries on a ceaseless campaign from its office in the Strand. in the Strand.

in the Strand.

An immense quantity of pamphlet literature, with alluring titles, such as "How to get rich without working," "The Crime of Poverty," and "Real Land Reform," is being scattered by a special "publication department" of the "English League," in the Strand, and cheap editions of the books of the late Mr. Henry George, the American inventor of the "single tax" scheme are being placed on the market. the market.

In a pamphlet entitled "Form 4: What Next?" Mr. Verinder gives away the whole Radical game, for he shows that the object of the Budget was not to impose the small land taxes which have yielded such a paltry sum to the Exchequer, but to set up a valuation which can be used for the taxation of the whole of the land of the country. -Daily Express (Tory), June 29th.

# "A Nebulous Abstraction."

Certain head-in-air theoreticians have evolved an abstraction to which they have given the title "land values," which, they say, are enjoyed by the landlords and ought to belong to the people. Tax "land values," and values," which, they say, are enjoyed by the landicides and ought to belong to the people. Tax "land values," and you will at once have money for everything and land for everybody who wants it, while, at the same time, nobody who is fit to live will have any taxes to pay at all. It is indeed a golden vision. But it has yet to be decided that the so-called "land values" have any existence outside the brain-pans of the theorists. You are to take the land, strip it of all the value which has accrued to it from the industry applied to it, and what remains is the "land value." industry applied to it, and what remains is the "land value," the taxation of which is to furnish all the good things

the taxation of which is to furnish all the good things promised. That is what belongs to The People.

"Land values," in fact, are a nebulous abstraction, capable of being made to assume any material form which rancour and cupidity may dictate. That is abundantly clear from the proceedings of the valuers under the Finance Act of 1909. It will become clearer if the new policy takes shape. "Land values" are a philosophical cloak designed to cover the nakedness of the contemplated campaign of plunder.—Pall Mali Gazette, July 1st.

#### "Plunder as a Public Virtue."

There is no immediate need to shoot any large number of the British landowners in annexing their property for "the people." So long as they offer no resistance, their lives may be spared. That is the correct precedent in the transfer of their property from one class to another without paying for it. With a few such exceptions as the Thugs, those who plunder some for others make it a point of honour to let the plundered live so long as they accept their fate in meekness.

Such is the position of the British landowner at the resent time. Does he know it? We do not believe present time. that, knowing the truth, any majority of the British people would commit the State to plunder, even plunder by statute; but then, who is to tell them the truth? We have lately pointed out that the return on the capital in many British estates was less than the Chancellor of the Exchequer could borrow money at; from which it follows that the State itself could not provide agricultural capital as cheaply as many of the landlords have provided it. In financing their tenants they have been impelled by many motives immeasurably higher than those which shape the conduct of "the economic man." They have been proud of their beautiful homes and of the happy homesteads around them. They have been attached to their traditions of honour and patriotism. They and their tenants have mingled their blood on the battlefields of the world for the liberties in which their country has grown great and rich. Year after year, they have turned back into their estates, as fixed capital, the income which they might have pocketed to secure themselves. . . . We do not believe that this country, knowing the truth, would tolerate these methods, because we do not believe that this country has yet gone mad; but the Shylocks of Radicalism print their pagan prayer for the Christian Hodge, and there is no one left to tell the truth.—The Outlook (Tory), July 20th.

# REVIVAL OF THE SINGLE-TAX MOVEMENT.

From the LAND UNION JOURNAL, July, 1912.

The North-West Norfolk Election has exposed the hand of a section of the Land Tax group. Mr. Hemmerde, the elected member, has made the attack on the private ownership of land his speciality. He is one of those who thoroughly appreciate the average tenant's natural objection to quarter-day, and he is clever enough to trade upon this feeling to the full. In North-West Norfolk, he found a fair field for his "rousing land camand the Chancellor of the Exchequer found his opportunity for renewed vilification of his fellow-citizen, who has been unfortunate enough to invest his savings in English land, rather than in foreign securities. According to Mr. Lloyd George, "a rational land system would enrich rural life, and all classes would benefit by the increased prosperity that would be brought into our agricultural districts." This was the vague, but very pleasant, message to the people which he communicated to his friend Hemmerde on the eve of the poll. It was accompanied by one of those frenzied speeches with which we are now so painfully familiar, and which have removed inoffensive Limehouse but one small degree from its previous association with the Whitechapel murders. A meeting to discuss Welsh Disestablishment at Swansea would not have struck the ordinary man as an occasion for a violent diatribe against the owners of land in general, but some men have the capacity for affairs of a kind, and amongst contemporary politicians our Chancellor of the Exchequer excels in his knowledge of the world and his instinct for the dramatic. Such an opportunity for killing two birds with one stone rarely occurs. The connection between sideboard candlesticks, sacrilege and the single tax was irresistible. was an unjust speech. It was, some might think, the speech of a madman, but nevertheless it had in it an element

speech of a madman, but hevertheless it had in it an element of genius, and its result was well-nigh magical.

The very element of meretricious religion which oozed from the speech had its desired effect on the country, and was immediately reflected in the Liberal news-sheets. Is there another man living to-day who could so cunningly have invented that picturesque suggestion that the primroses in the button-holes of those on the platforms of Primrose

League meetings were plucked from land consecrated to the services of the altar, and then have followed up this telling imagery with tear-stained descriptions of the hundreds of thousands paid in rents and taxes in South Wales by men who jeopardised their lives to pay those exactions, and who, when they came up into the sunshine again to seek rest and restoration, were met with disease and degradation? Such an appalling example of incitement to class hatred, cloaked with the vilest hypocrisy, has not been set in our generation. But, as we have said, the effect was instantaneous. The Radical Press reflected the feeling of a certain section of the community. The remarks of the Cardiff Times may be taken as typical.

"The Chancellor does something more than 'Limehousing.' He is a statesman who does things. And so long as he gives utterance to the advanced thoughts which have been shared by the people for many years past, the parrot cry of the Opposition will fall on deaf ears so far as the people are concerned. . . . The Old Age Pensions Act, the great measure of Industrial Insurance, the Land Tax and the People's Budget, the destruction of the power of the House of Lords—this is not 'Limehousing'; it is government in the highest sense of constructive legislation. . . . The Swansea Convention . . . marked an advance in the declaration of the Chancellor to move another step in Land Reform.

We all know the meaning of this other step. The Prime Minister has described the Finance Act as the first step, and we have felt its devastating effect on legitimate industry. The Chancellor of the Exchequer, replying to an interrupter who cried, "tax them out of existence," said, "We have made a beginning." The "fresh step" is now near at hand! The Inland Revenue Commissioners and their horde of servants are hastening on the valuation of the land of the country. Although unwittingly in most cases, every valuer employed by Somerset House is a party to the well-laid plot to deprive the owner of land of that to which, by all the laws of our country, he is as justly entitled as the man in the street is to the coat on his back.

They may salve their consciences by imagining that, as the paid officials of a Government Department, they are doing their duty as citizens, but let them read the speeches of their titular chief. Let them put aside the convention that, as Civil servants, they have no part in politics; let them remove the skin of custom from their eyes, and look the matter squarely in the face. Let them remember that they are Englishmen first, and civil servants afterwards, and consider whether they are justified in surrendering themselves soul and body to a policy, the admitted object of which is the plunder of those from whom in the past they have for the most part received kindness; and who—and none know it better than they—have almost universally acted with generosity and consideration.

There can be no doubt now that, on the next appeal to the country, this question will be predominant. We shall experience one of the most bitter and determined campaigns against the owner of land that this country has ever known. The United Committee for the Taxation of Land Values, whose admitted object is to render impossible the private ownership of land, has taken its cue from the Chancellor. During the past few weeks it has redoubled its efforts. "The splendid victory for Liberalism in North-West Norfolk"—as they call it—has again brought to the front the Taxation of Land Values. Millions of mendacious leaflets are being distributed broadcast over the country. In co-operation with the London Liberal Federation, meetings are being arranged all over the Metropolis, to be addressed by prominent Liberal speakers. Open air meetings outside hundreds of the large works and factories will be held, and it is already determined that the Rating of Land Values shall be made the main issue at the County Council Elections in March, 1913. We know that this movement will be supported by every telling lie that ingenuity can frame. Truth is not a fashionable commodity with this group. Barefaced falsehood has become second nature to them. So ill-concealed is the habit that the country is fast becoming hardened to its exhibition. A few years ago, June 17th would have been a day of note. The issue of the Times on the morning of that day contained three independent letters, publicly convicting two of our Cabinet Ministers of falsehood. The accusations emanated from