centre of it a very large piece of agricultural land. That would be a very desirable thing, but Mr Chamberlain added a rather staggering suggestion. It was that the owners of this land which had been reserved in perpetuity as an open space and for agricultural purposes should be compensated for the loss of the future unearned increments.

"The burden of rates is getting so heavy that municipalities and other local authorities are hesitating more and more to embark on schemes of public utility and the improvement of the amenities of their districts. With the rates at more than twenty shillings in the pound, which is the case in many local areas, one can excuse the hesitation of the local authorities to embark on large schemes of improvement, however desirable they may be. Therefore, the other alternative is to face a question which is long overdue—a complete revision of our system of local rating. Our local rating is an anachronism. I believe it has never been radically changed since the days of Good Queen Bess. When that problem is raised the whole question of the relation of Imperial and local finance will have to be treated."

LORD OXFORD'S PASSING

After a short illness, Lord Oxford and Asquith, in his seventy-sixth year, died at Sutton Courtney, Berkshire, 15th February. The offer of a resting place in Westminster Abbey was not accepted by the family and the former Prime Minister was quietly buried at his home by the Thames-side.

The *Times*, 16th February, carried a lengthy and faithful survey of the chief events in Lord Oxford's strenuous life, and the previous night the *Evening Standard* gave space to a well-balanced article on the great Parliamentarian by E. J. Raymond, the concluding paragraph from which we quote:—

"No man ever cared at heart less for titular honours. None has worn them with a higher dignity. For certain things that were implanted seventy-five years ago in the son of a middle-class Yorkshireman at Morley remained to the end unaffected by Balliol, by the Temple, by Westminster, or by Mayfair—a strong English intelligence, a fine sense of human values, a fundamental simplicity of character, a high magnanimity that robbed defeat of its sting, an imperious integrity which was always a party and often in the fullest sense a national asset."

Lord Oxford will be specially remembered by single taxers for his many clear-as-crystal statements on the taxation and rating of land values. No one could put the case for the policy in more commendable terms than himself; yet he never seemed to notice its implications. He never saw the relationship of free land (free from the element of monopoly) to employment and wages, and therefore could not link up the Liberal Free Trade principle with the principle of free production. But this is a view-point that can be dealt with some other time: at this writing we desire only to recall the strength of conviction he possessed for the liberating programme that over twenty years ago brought the Liberal Party into the affections of the people. agitation of 1909, with the powerful support of the Municipalities of the country behind it, raised the prestige of the Party at home and abroad, only to be lost again as it turned away from its declared policy of economic emancipation to the less troublesome task of regulating and sustaining the poverty that land monopoly breeds and fosters.

If any loyal party Liberal is inclined to doubt the wisdom of the land value policy as a means to free conditions and the removal of poverty from industry

let him ponder over Lord Oxford's instruction on the subject. Here are two of the best of his pronouncements:—

At Buxton, 1st June, 1923:-

". . . We hold 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.

"This does not involve a new or additional burden of taxation; it is a substitution of one system for another. It would, however, produce these two consequences: first, we should cease to lay the burden of taxation on enterprise and industry; and secondly, land would come more readily and cheaply into the best use for which it is fitted. These two things would be potent promoters of industry and progress."

At Huddersfield, 7th November, 1925, in a reference to agricultural land:—

"There was the unsatisfactory condition of agricultural land, acknowledged for years by all parties, calling for an earnest and immediate consideration of our land problem in all its aspects, both rural and urban—for in his judgment they could not draw a sharp, or any, line of demarcation between the one and the other."

A 999 years' lease of seven acres of land at Welwyn Garden City, Herts, at £45 an acre, has been acquired (*Times*, 27th February) by the Welsh-Pearson-Elder Films Limited, for the erection and equipment of a studio on the most modern lines. The rent, compared with the price originally paid by the Garden City, has a "modern" ring about it.

We are indebted to W.R.L. for the following quotation from the writings of Martin Luther: "If the land brought forth as many coins as ears of corn the profit would not go to the farmer who laboured the land, but to the landlord who lived off the farmer."

It is a truism well illustrated in the results of the Agricultural Rates Acts, and the interests that dominate the pro-landlord "National Union of Farmers" are making the most of it.

In a note to Land & Liberty, Col. Wedgwood writes: We have so many friends among the Jews that I want to rescue from Herzl's diary, now appearing in the journal the New Judaea, the mention of an early convert to the single tax—Colonel Goldsmid. Herzl writes under date 25th November, 1895, during his visit to England in connection with Zionism: When I am with Goldsmid I seem suddenly to stand in a different world. . . . He also, like (Sir Samuel) Montagu, thinks of a greater Palestine. Good is his idea to levy a progressive tax on landed property. Henry George!—New Judaea, 16th December, 1927.

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BY THE

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