LIBERALS AND THE LAND **OUESTION**

SCOTTISH LIBERALS ...

At a Convention of Scottish Liberals held at Edin-

burgh 25th April, Mr. Douglas MacDonald, Liberal candidate for Tradeston, introduced the subject of land values. He said that Liberals that day more than ever required to concentrate on two factors—simplicity and thoroughgoing Radicalism. The statement issued by the Radical group outside Parliament after the last election was convincing, and answered every need of present-day Liberalism. It was summarized in these words, free trade, free land, and free men. In their politics, and particularly in the Liberal party, they were becoming overwhelmingly scientific. This question of the taxation of land values impinged at some point or another upon every controversy, political or social, which was before the country, and equipped with this reform as an answer they had in their hands at least the most effective piece of propaganda that any politician or any party could put before the country. The only really new source of revenue was this great untapped source of land values. He regarded this question as being at the very root of the opportunities and possibilities of Liberal development in this country. The reference to land values in the statement of principles and aims concluded in the following terms:—(a) The imposition of a substantial tax on all land values. As a step towards this object, the Liberal party stands for a Government valuation of all land, together with the immediate publication of the existing valuations. (b) The Liberal party also stands definitely pledged to the gradual relief of the existing burden of rates and taxes on all improvements, and for a measure giving power to the Local Authorities to impose a proportion of their rates on land values.

Mr. Wm. Moir, Maryhill, moved an alteration in

favour of the compulsory valuation of land.

Mr. F. H. Lightbody, Edinburgh, said he hardly thought the mover of the amendment had seriously considered the difficulties in the way of owners of property valuing their own land. It was a most im-

practicable and most unfair proposal.

The amendment was defeated by a large majority. Major Donaldson submitted the statement of housing policy, which stated that the first step in providing cheaper and better houses for the people was by relieving houses from the burden of rates, which should be levied on the real market or selling value of the land and not on improvements. As a temporary measure, in place of subsidies, and in order to relieve the present acute shortage, all houses of construction and design approved by the Ministry of Health built within the next three years should be freed from rates for a period of seven years. He said that if the Liberals were prepared to advocate some such policy and go strongly for a constructive housing programme, they would be doing a good day's business for that section of the community who wanted houses and who could not get them.

The resolution was adopted.

YOUNG LIBERALS

At the Annual Conference of the National League of Young Liberals held at Cardiff 3rd May, a resolution in support of a Liberal Industrial policy with a view to closer co-operation between employers and employed, was submitted by the Southend branch. Sir Harry Verney, Bart., D.S.O., moved as a rider: "That this Conference declares that, coupled with an industrial policy, a forward land policy is essential to the welfare

of the country." The resolution with the rider was

LIBERAL FEDERATION

At the Liberal Federation Conference held at Scarborough 15th May, a resolution was discussed "on the pressing need for industrial reform and calling on the Liberal leaders for a constructive policy on these lines. On the motion of Mr. Atholl Robertson the following words were added: "This Council urges as a first step that the Liberal leaders co-operate in a united campaign against the land monopoly." The resolution as amended was adopted.

At the evening demonstration at which Lord Oxford was the principal speaker, Mr. Ashley Mitchell, chairman of the Yorkshire Land Values League, in an able speech urged the importance of land values taxation.

WOMEN LIBERALS

At the Annual Conference of the Women's National Liberal Federation, held at Southport, 6th May, a Resolution in the following terms was moved by Mrs. W. M. R. Pringle (Putney W.L.A.) and seconded by Lady Simon:

"That, whereas the present system of rating, which imposes a heavy tax upon houses and relieves idle land from local burdens, is one of the causes of the housing shortage and of overcrowding in urban areas, no solution of the housing problem will be reached until by the taxation and rating of land values a reasonable transfer of public burdens is made from houses and other improvements to the unimproved value of land."

In the course of her speech Mrs. Pringle directed attention to the fact that at present houses were heavily taxed while idle land escaped. Much had been said but very little done, and it was necessary to say a few things over and over again. In the district where she lived the rates had risen as much as 50 per cent and in some areas they were as much as 20s. in the £. The tax on houses operated in the same way as taxes on any other commodity, it raised the price and tended to make the article scarce and dear. Liberals had always been opposed to taxes on necessaries, and who would deny that shelter was as much necessary as food? They wanted to aim at reform of the rating system which would transfer all the burden from houses to the unimproved value of land. (Applause.) present system worked most unfairly. If land were kept idle the owner escaped taxation. Immediately it began to be improved he had to contribute to the local rates, thus industry and energy were penalized. If land values were taxed, land would be available on easier terms for housing, and by lessening the burden of taxation on houses it would increase the supply and improve the quality.

Miss Allison Garland supported the resolution with interesting and informing figures showing the benefit that would accrue to the country by the Taxation of

Land Values.

Mrs. Bayfield (Manchester) said that this policy dated back at least as far as the Royal Commission on Housing of 1885, and should long since have been taken up and dealt with. It was perhaps the only alternative to Protection. The resolution was adopted with a rider "urging the Government to deal with any obstruction to building in the matter of material or inadequate supply of labour."

Mrs. Francis Acland, J.P., in speaking to a resolution in favour of a radical alteration in the present system of land tenure, was cheered at the close by a number of delegates singing the "Land Song."