

LAND TAXING AN

Why were Liberals of the late nineteenth and early twentieth centuries so excited about 'the land question' in general, and land value taxation in particular? And is that excitement a matter merely for academic interest, or is it relevant to problems of the twenty-first century?

Roy Douglas traces the steps by which an understanding of its significance developed in the late nineteenth and early twentieth century. He contends that the pre-1914 Liberal government got closer than any other administration, before or since, to an effective attack on a perennial problem.

'Hands Off!' Liberal leaflet, December 1909 – published at the height of the crisis caused by the House of Lords' rejection of the People's Budget, with its provisions for land taxes.



Why do the Lords refuse to pass the Budget?
They give plenty of excuses, but everybody knows that one of the real reasons is that the Budget taxes land values.

The Tory cry is—“HANDS OFF THE LAND!”
The Liberal policy is—TAXATION OF LAND VALUES AND THE BEST USE OF THE LAND IN THE INTERESTS OF THE COMMUNITY.

AND THE LIBERALS 1879 – 1914

Repeal of the Corn Laws in 1846 was followed by rapid advances towards general free trade, culminating in Gladstone's Budgets of 1860 and 1861. The 1850s, 1860s and most of the 1870s witnessed general improvements in living standards in nearly all classes, and, by common consent, free trade had played a major part in that development. Even agriculture, for which many protectionists had predicted disaster, was prospering.

Yet some Liberal Free Traders soon came to feel that more was required. In 1864 the last great speech of Richard Cobden contained a remarkable passage in which he declared that, if he were younger:

I would take Adam Smith in hand ... and I would have a League for free trade in Land just as we had a League for free trade in Corn ... If you can apply free trade to land and labour too ... then, I say, the men who do that will have done for England probably more than we have been able to do by making free trade in corn.¹

This was far from being a developed land policy; but it did signal a recognition that land reform was an essential element of free trade.

To many people, then as now, the word 'land' had a specifically

agricultural connotation. Liberal concern with 'the land question' was eventually directed at all kinds of land, urban as well as rural, but it was events in rural areas that began to focus attention on the wider problem.

In the late 1870s, things began to go wrong. The appalling wet summer of 1879 produced rotten grain in England and rotten potatoes in Ireland, threatening a recurrence of the terrible 'Hungry Forties'. Fortunately, free trade enabled the United Kingdom to import food from elsewhere, particularly the United States, and people's worst fears were not realised; though it was a very close thing, particularly in Ireland. Privations caused by crop failures, on top of long-standing agrarian grievances, sparked off the violent Irish 'Land War', which attracted enormous attention throughout the British Isles.

Tenant farmers were particularly aggrieved, and Prime Minister Gladstone eventually decided that it was imperative to concede what seemed to be their principal demands. This led to the Irish Land Act of 1881, whose main provisions were the establishment of tribunals to adjust rents; an assurance that tenants who had fulfilled the covenants of existing tenancies should be entitled to renewal if they wished; and provisions requiring that improvements made by tenants should be credited to the improver at the end of a tenancy.

The bill caused considerable trouble in the government, and caused the Duke of Argyll to depart from the Cabinet, and effectively from the Liberal Party. The Duke was not only a great, and very influential, Scottish landowner; he was also a man of considerable intellect, and an important force of stability in the administration. The bill was nevertheless impelled through the Commons largely by Gladstone's own personality. More surprisingly, it also got past the House of Lords. In the view of the 15th Earl of Derby, son of a Conservative Prime Minister, though currently in the Liberal phase of his rather mixed career, the commonest judgement was, 'We were bound to try something, and, on the whole, there seemed nothing else to try.'²

The aftermath is as famous as the measure itself. There were initial difficulties in applying the Act. The principal agitators, including Parnell, were arrested, and then released after the 'Treaty of Kilmainham'. Then the tenants were persuaded to test the workings of the Act, but soon falling commodity prices made the 'judicial rents' unrealistic, and in 1886 a new land agitation, the 'Plan of Campaign', commenced.

Attempts were also made to tackle the problem from a different angle. When the Liberal government disestablished the Irish Church in 1869, provision was made under which many Church

'I would have a League for free trade in Land just as we had a League for free trade in Corn.'

LAND TAXING AND THE LIBERALS, 1879–1914

tenants were enabled to purchase their holdings. Further provisions for tenant land purchase were made under the Irish Land Act of 1870, and the brief Conservative government of 1885 also took up the idea with 'Lord Ashbourne's Act'. Other Irish land purchase Acts followed, culminating in George Wyndham's Act of 1903. These various Acts, Liberal and Conservative, were all based on the principle that tenants should be able to acquire their holdings, when the landlord was willing to sell, through a sort of long-term mortgage advanced by the government. By the early twentieth century, a very large part of Irish land was already under a kind of peasant proprietorship. The arrangements pleased the former landowners, for whom Irish land was a wasting asset. It pleased their former tenants, whose overriding concern had been to own the land they cultivated. It also satisfied the British government, which no longer needed so many military and police to maintain order in Ireland. The people who gained nothing from the arrangement were the urban population, and others who had no direct interest in agriculture.

The various episodes of Irish land agitation, and the measures undertaken to rectify or mollify Irish grievances in the latter part of the nineteenth century and the very beginning of the twentieth, all attracted a great deal of public attention throughout the British Isles. People everywhere began to wonder whether developments in Ireland were somehow relevant to their own troubles.

Radicalisation of the Liberals

In 1879, almost at the same moment as the crops failed and the 'Land War' began, a remarkable book written by the American economist and political philosopher Henry George, entitled *Progress and Poverty*, was published, at first in the United States, but soon in many other countries, including in Britain.

George noted the paradox that the great technological improvements of the preceding century had not been accompanied by a significant relief of poverty, which in many places was as dire as it had been before industrialisation began. He argued that the root of poverty, urban as well as rural, lay in the existing character of land ownership. If the land system were changed, then poverty could be eradicated.

The impact of Henry George's ideas during the 1880s was enormous. He made several lecture tours in Britain,³ and produced a number of other influential books, including *Protection or Free Trade*, a widely read defence of the free trade position. Sir Robert Ensor has noted at some length the enormous influence which George exerted on early Socialists;⁴ his influence on Liberals, more particularly the younger and more radical members of the party, was just as great.

George and his followers argued that a remarkably simple remedy was available, which would not require any sort of political earthquake. Let land remain in its present private hands, but the owner of a piece of land should be required to pay a tax related to the value of that land. The valuation should refer to the site alone, and not to any improvements, such as buildings or crops, which human effort had brought on to the land. Thus the value of the land would pass to the community as a whole. At a time when the burden of taxation in all countries was vastly lighter than it is today, George was able to contend with much force that a 'single tax' on land values could replace all other kinds of taxation. This view was widely argued by his British followers from the late 1880s onwards.

Many Liberals became land taxers, and many people whose initial interest had been in land taxing decided that the Liberal Party was the best vehicle through which to operate. This was bound to frighten off many of the Whig landowners who had formed a very important element in the

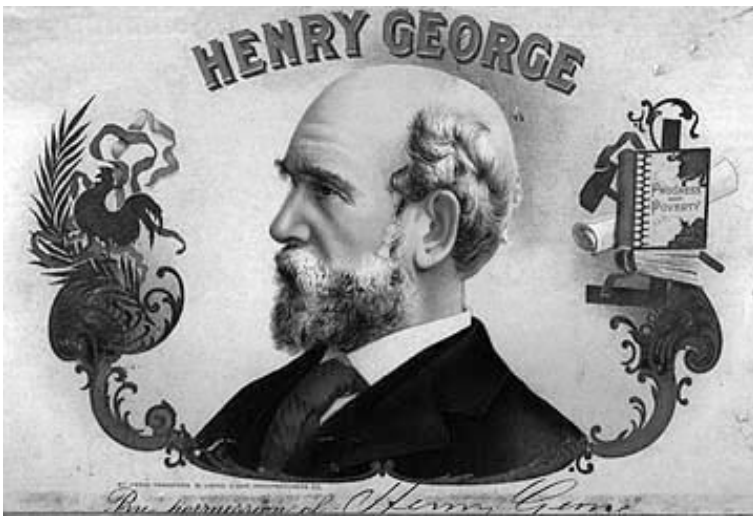
Liberal Party a few decades earlier. The Duke of Argyll was not the first of their number to depart, and as time went on many more followed. The issue of Irish Home Rule was the occasion rather than the cause of the mass departure of Whigs in 1886. At the same time, the relative importance of the radical land reformers grew.

Even before the 'Liberal Unionist' departure of 1886, the Irish 'Land War' had been linked with a parallel 'Land War' in the Hebrides, with which Henry George and his policies were closely associated. The agitation began in Skye, and rapidly spread to a considerable number of other islands and parts of the mainland. There were no killings, but there were rent strikes and land seizures, which occasioned a number of fights between crofters and police. Marines were also involved, and for a large part of the 1880s a gunboat plied the Hebrides. George himself spoke in Skye in the course of one of his British lecture tours.

The new 'Land War' attracted great attention in Scotland, where many working-class people were of recent Hebridean extraction, and no doubt some of them had personal memories of the evictions of crofters to make way for sheep earlier in the century. The Glasgow and Edinburgh press of the 1880s gave frequent, and prominent, attention to events in the Isles, which were largely ignored by their English counterparts. Might these struggles in remote places perhaps have some relevance to the problems of urban workers? The Scottish Land Restoration League was set up in Glasgow in February 1884, and in November of the same year the Liberal 'Six Hundred' – effectively, the local Liberal Association – of the town carried with a large majority a resolution calling for a tax on site values.⁵

By the 1880s, advanced Liberals were seeing more and more parallels between events in Ireland and Scotland on the one hand, and the problems of English agriculture, and most particularly

Many Liberals became land taxers, and many people whose initial interest in land taxing decided that the Liberal Party was the best vehicle through which to operate.



those of the farm workers, on the other. In the first half of the decade, a series of articles, codified by Joseph Chamberlain as the Radical Programme, attracted much attention. Chamberlain's friend and admirer Jesse Collings saw the way forward in the establishment of rural smallholdings – 'three acres and a cow'. Other Liberals were coming to lay emphasis on the more fundamental policy of land value taxation. These policies were not necessarily incompatible, but they were very different.

The general election of 1885 was a particularly important one. For the first time, the great majority of householders, rural as well as urban, received the vote. George's proposal for a tax on land values was widely argued. 'Three acres' was a very effective Liberal battle-cry, and many people have attributed the unexpected Liberal victory in many rural constituencies to its influence on the newly enfranchised farm labourers.

Among the Liberal victors was Joseph Arch. He had left school at nine to become a farm worker. Thereafter he had played a leading part in founding the Agricultural Labourers' Union, and was now returned as the MP for North-West Norfolk. In the Scottish crofting areas, proposals similar to those which had been enacted for Ireland in 1881 were popular. Four of the Highland MPs are sometimes listed as Liberals, but are sometimes regarded as members of a distinct 'Crofters' Party'. Alfred Russel Wallace's Land

Henry George (1839–97), author of *Progress and Poverty* (on left, from the lid of a cigar box)

Nationalisation Society proposed land reform of yet another kind.

These various land reformers were certainly thinking on different lines, but they had vital points in common. All agreed that the exclusive possession of land by relatively small numbers of landowners was not only inherently unjust but generated poverty and privation; and that it was both desirable and possible to rectify the current situation. Some reformers laid more emphasis on other factors as causes of poverty, but few confuted the view that the existing system of land ownership played an important part.

The Irish and Hebridean 'Land Wars' had some weaker parallels in England. In Wales, what started off as a rather similar movement soon became more deeply concerned with a struggle against tithes paid to the established Church. In this mixed contest, a young Welshman, David Lloyd George – still several years off becoming an MP – first attracted attention.⁶ In the extraordinary career which followed, the memory of events and ideas of his youth never quite left him.

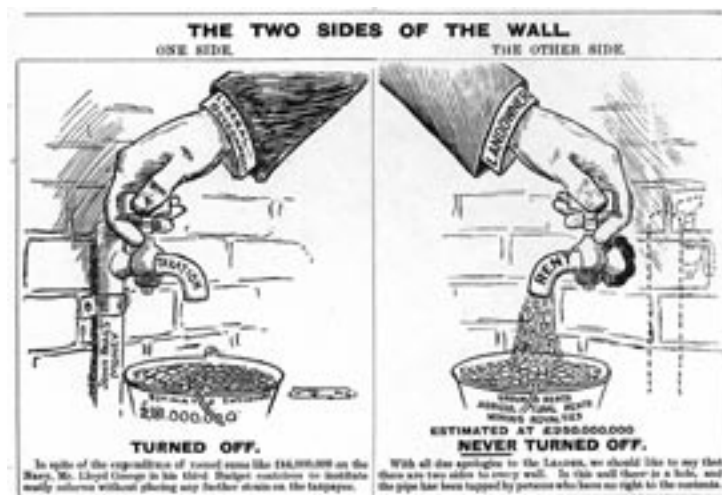
In the 1880s and early 1890s, 'Land Wars' were by no means the only troubles to beset agriculture. The great influx of foreign food that had saved many working people from starvation in the beginning of the period did not abate. Many tenant farmers went out of business, and agricultural landlords were compelled greatly to reduce rents. Very soon land-

owners, who had once seemed to be the munificent leaders of local society, began to be perceived as no more than rentiers, drawing money from their tenants and giving little in return. At the same time, industry encountered troubles of its own, and there was a period of massive unemployment, which produced profound privations for working-class people.

Many different ideas, ranging from land reform to socialism, from imperialism to temperance, were being discussed in Liberal circles as possible ways of dealing with these various problems. Gladstone was campaigning actively for Irish Home Rule, but it was plain that neither the Grand Old Man nor the cause of Home Rule would remain at the centre of politics forever.

Liberals at the lower levels of the party, operating through the National Liberal Federation, were thinking actively about the policies that would be required in the next phase.⁷ At the NLF meeting in Manchester in 1889, and again at Newcastle in 1891, long lists of policies were drawn up. The 'Newcastle Programme' was exceptionally comprehensive, and is particularly famous. Two and a half thousand delegates from 800 Liberal Associations attended. Several kinds of land reform were proposed, including – in a thinly veiled but unmistakable form – the taxation of land values. Nobody claimed that the 'Newcastle Programme' was an election manifesto which would

LAND TAXING AND THE LIBERALS, 1879–1914



bind a future Liberal government, but it gave a clear idea of what the party's rank and file was thinking.

In 1892, Gladstone formed his last government, and in the following year made his second unsuccessful attempt to secure Home Rule. When he at last retired in March 1894, Rosebery took the premiership, but there was not much sense of purpose. Sir William Harcourt's 1894 Finance Act was the most notable achievement, but Harcourt and Rosebery were on notoriously bad terms, both personally and politically. The government more or less fell to pieces in the following year, and a long period elapsed before the various quarrelling politicians who sought to lead the Liberal Party acquired any sense of consistent purpose. What eventually brought them together was opposition to Joseph Chamberlain's 'Tariff Reform' campaign of 1903, and a sturdy defence of free trade.

Turn of the century

At lower levels of the party, however, new ideas were developing rapidly, and among them land value taxation (LVT) was acquiring particular popularity. This was related partly to the special needs of local government, at a time when public interest in local administration, particularly in the towns, was much stronger than it is today. Local administration was financed largely through a system of rates on real property, and there was a growing demand that this rating system should be based exclusively on the value of sites, discounting the value of buildings or other improvements which had been put upon them. This proposal for site value rating (SVR) was simply LVT applied for local purposes.

The idea was particularly popular among Liberals, but it was by no means exclusive to them. By 1897, more than 200 assessing bodies had declared in favour of SVR.⁸ Early in 1906, no fewer than 518 local authorities were reported to have petitioned for

The land tax campaign as the cartoonists saw it; from *Land Values* August 1907 (top) and June 1911 (middle); and a Liberal Party leaflet, December 1909 (bottom).

the right to levy rates on the basis of site values.⁹ Even councils in overwhelmingly Conservative areas like Liverpool and Croydon gave support.¹⁰ The proposal was promoted actively by Liberal MPs. Private Members' bills in favour of the right of local authorities to levy rates on the basis of site values were introduced by Liberal MPs, including C. P. Trevelyan and Dr T. Macnamara. In 1904, and again in 1905, majorities were recorded for such bills, which secured the support of a number of Conservatives.¹¹ These bills were not allowed time to proceed to their later stages, but the widespread support they attracted was undeniable.

Liberals in office

When the Liberals won their huge victory at the general election of 1906, early action in the direction of land reform could reasonably be anticipated. There was still some pressure for 'Three Acres', even though Collings, like Chamberlain, had long been a Conservative for all practical purposes. A Rural Smallholdings Act was passed in 1907 as a step in that direction. It proved only a very limited success,¹² and the main attention of land reformers was centred on land value taxation. As Winston Churchill put it, land reform – and under that term he laid special emphasis on land value taxation – was 'the most important and certainly the most fundamental part of constructive Liberal social policy'.¹³

Many of the MPs were eager land taxers. Nowhere was the cause more popular than in Scotland. So why not use Scotland as a test case, certainly for SVR and perhaps for LVT? The natural way of doing this was first to value all land, and then, when the valuation was complete, to impose a tax on that basis, whether for local or for national purposes. Twice the Liberal government introduced legislation to value Scottish land, and on each occasion the bill was wrecked in the House of Lords. At that time it was widely

Lloyd George's 1909 proposals were not designed – as many have suggested – as a device for forcing an issue with the House of Lords, but as a means of bringing land valuation and small elements of land taxation into the current year's legislation.

thought that the Lords would not interfere with actual taxation proposals in a Finance Bill (although the contrary was proved in 1909), but nobody seriously disputed their legal right to dispute a valuation bill.

In November 1908, 250 MPs signed a Memorial urging that the taxation of land values should appear in the next Budget, and in the following year Chancellor of the Exchequer Lloyd George did what he could to comply with their request. The 1909 Budget was bound to be important in any event, for a good deal more money was required in taxation. Old age pensions had just come into operation, and the country was engaged in an expensive naval arms race with Germany. Lloyd George perceived this as a good occasion for inserting the thin end of the wedge. The Scottish experience had shown that it was useless to introduce a separate valuation bill first, and the idea of introducing valuation proposals which would relate not to the current year but to a future year's taxation into the Finance Bill 'would probably be regarded as being outside the proper limits of a Finance Bill by the Speaker of the House of Commons'.¹⁴

Lloyd George's 1909 Budget proposed some small land taxes. There should be a tax of one (old) penny in the pound on the capital value of land, which – for the first two years at any rate – would only be levied on mining royalties, ground rents and vacant land; and there should be a tax on the value of the increment when land was later sold at a profit. These taxes provided a decent pretext for a general valuation. As the annual Finance Bill wended its way through the House of Commons, the proposed capital value tax was halved, and a new lease reversion duty was introduced. The anticipated yield of the new land taxes was tiny, even in 1909 values: the Chancellor estimated it at a mere half-million pounds.¹⁵

Thus Lloyd George's 1909 proposals were not designed – as many have suggested – as a device

for forcing an issue with the House of Lords, but as a means of bringing land valuation and small elements of land taxation into the current year's legislation, in spite of the Lords' certain dislike for them. There were precedents for slipping measures which the Lords would be sure to dislike into a Finance Bill – notably Gladstone's repeal of the paper duties in 1861, and Harcourt's changes to the succession duties in 1894. On both occasions, the Lords had decided that it was wise to allow the distasteful proposals to pass. In 1909, Lloyd George also had a powerful argument for the new measures which should appeal even to people who were not wholly convinced of their merits. Most of the new taxes he proposed would fall on other items, such as increases in legacy duties, income tax and taxes on liquor and tobacco. If all of these things were to claim more tax money in order to meet a perceived national need, why should land be exempt?

At first it looked as if the Lords would swallow the bitter pill; but, as time went on, there were signs that they might refuse. Lloyd George, always the opportunist, perceived the political advantages which might appear if they did so. For a variety of reasons, the government had been faring badly in by-elections; then, in July 1909, the Liberal candidate in the highly marginal constituency of High Peak, who centred his campaign on the Budget, emerged victorious. There were other signs which suggested that the Budget was proving popular. Lloyd George made a succession of speeches, notably at Limehouse at the end of July and at Newcastle in early October, which caused great fury in Conservative circles, and helped goad the Lords into rejecting the Budget.

That forced the general election of January 1910, where the Liberals again won a majority – albeit a composite one on this occasion, dependent on support from the Irish Nationalists and Labour. Although the Liberals

LAND TAXING AND THE LIBERALS, 1879–1914

had lost ground, the fact that they won at all was truly remarkable. The Opposition had little doubt about the reason. A group of leading Unionists who carried out an inquest into the election all decided that ‘in the English towns we were beaten by the land taxes of the Budget’.¹⁶ One of the members added that defeat of the Moderates – that is, the Conservatives – in the recent London County Council election ‘was due to the same cause and ... unless we are prepared to indicate an intention of dealing with this question we have no chance of winning the towns back’. Such observations bring out very sharply the importance of the land question as a political issue in urban areas. When Lloyd George’s Finance Bill passed the new House of Commons, the Lords let it through. So, to the delight of land taxers, valuation commenced.

After the Budget

After the great Budget controversy, LVT, together with its local government variant SVR, was the variety of land reform that attracted by far the most attention. Other measures, notably legislation to encourage the provision of Scottish smallholdings, were advanced, but these were small beer by comparison. And yet the land valuation which had been the most vital feature of the Budget took an inordinately long time. A compelling argument was advanced much later¹⁷ which showed that the valuation procedure adopted was vastly more complex than was necessary, and that the valuation could have been conducted in much shorter time – and, indeed, more accurately – if procedures used by professional valuers had been followed.

Eager land taxers began to become restive. In May 1911, a delegation of leading backbenchers met Asquith and Lloyd George, to whom they presented a Memorial signed by 183 MPs, calling for speedier land taxing. All but one of the forty-two Labour MPs, and a substantial majority

of those Liberal MPs who were not members of the administration, were signatories. The Prime Minister and the Chancellor were welcoming enough; but Lloyd George explained to the Memorialists that the valuation was expected to be complete ‘within five years from the passing of the Budget’. Five whole years! On that estimate, the earliest moment for the introduction of LVT would be the 1915 Budget.

In 1912, Liberal land taxers provided considerable evidence to show that their policy was popular in different kinds of places. The agricultural constituency of North-West Norfolk was Liberal, but hardly looked safe. E. G. Hemmerde, who laid particular emphasis on land reform, retained it in the by-election of May that year. The industrial constituency of Holmfirth looked safer, but there was a strong challenge from Labour. Sydney Arnold, another strong land taxer, held it for the Liberals in June. More spectacular was the Liberal victory at Hanley, another industrial constituency, in the following month. The seat had been held by one of the ‘Lib-Lab’ miners who had defected to the Labour Party, and had held it in a straight fight with the Conservatives in both 1910 general elections. A Liberal candidate, R. L. Outhwaite, appeared at the by-election. Outhwaite was a particularly enthusiastic land taxer, and centred his campaign on that issue. Many observers expected the Conservative to win on a split vote, but Outhwaite was triumphant, and the Labour defender finished a bad third.

In the teeth of such demonstrations of the popularity of land taxing, the process of valuation proceeded in its leisurely way, and was still not complete when war came in 1914. Public attention was drawn largely to the question of Irish Home Rule, but late in 1913 the Liberal government commenced a new land campaign. The response was most eager. ‘I have rarely addressed such an enthusiastic audience’, wrote Lloyd George to the Chief

Whip, Percy Llingworth, discussing a meeting in Swindon.

The land has caught on. Winston found the same thing in Manchester. But we must not flag. The Tory press have evidently received instructions from headquarters to talk Ulster to the exclusion of land. If they succeed we are ‘beat’, and beat by superior generalship.¹⁸

Reporting on the National Liberal Federation meeting in Leeds which Asquith addressed a month later, Llingworth declared that ‘the Prime Minister’s speech last night was I think the best I ever heard him make. “Land” went like hot cakes at the delegates’ meeting.’¹⁹

At the end of 1913, there was reason for thinking that the government was limbering up for a much broader land campaign, which might culminate in a land-taxing Budget in 1915, followed by a general election at which the land question in general, and land taxing in particular, would be the dominant issue.

War and after

In 1914, however, the government was forced to give its closest attention first to problems associated with Irish Home Rule – for there was much reason to fear that Ulster would erupt in civil violence – and eventually to the war which Britain entered on 4th August. With the arrival of war, land valuation, and the controversial legislation which was in the pipeline, were suspended in the putative interest of national unity.

By the end of the war, everything had changed. A few Liberals, including the ardent land taxers Trevelyan and Outhwaite, had opposed the war entirely. The bulk of the party was split to a growing extent between what were loosely called ‘Asquithians’ and ‘Lloyd Georgeites’. The Labour Party began to set its sights on eventually becoming the government. Lloyd George was heading a coalition government, in which Conservatives formed the major

‘The Prime Minister’s speech last night was I think the best I ever heard him make. “Land” went like hot cakes at the delegates’ meeting.’

element. Such are the ironies of politics that it was this coalition which finally and formally abandoned the minuscule land taxes, and the valuation as well.

The real reason for the abandonment is obvious enough. The Conservative majority in the coalition, among whom landed interests were still very powerful, feared that valuation would eventually form the basis for the taxation of land values. There were, however, some ‘respectable’ arguments as well. Land values (and, indeed, money values as well) had changed greatly since 1914. The yield of the existing taxes was so small that it did not justify the cost of collecting them. In a sense, Lloyd George had been hoist with his own petard, for he had never viewed those taxes as of much use in themselves, but only as a small step towards something much bigger.

Land taxers were scattered in every political direction. Some were Asquithians, some were Lloyd Georgeites. Some joined the Labour Party. At least one tried to set up a land taxing party of his own. One very important land taxer, Winston Churchill, eventually migrated to the Conservatives. Even if the land taxers had stayed together, they could hardly have changed things much. For all but three of the inter-war years, Conservatives and their allies dominated the scene. At one point in 1931, Labour’s Philip Snowden did manage to get the valuation of land on to the statute book; but almost immediately the Labour government fell, and was replaced by the National Government, which soon came under Conservative control. First the valuation was put in a state of suspended animation; but when the land taxers, Liberal and Labour, first withdrew from the government and eventually went into formal opposition, the legislation was expunged altogether.

Unfinished business

When war broke out in 1914, preparations were being made

for a new and more radical land campaign, which would probably have led to land value taxation being adopted as a major element of the British fiscal system. So did the 1914 war kill the land question? In the most fundamental sense, neither that war nor any other event could possibly kill the land question. ‘Land’, in the classical economists’ sense of ‘natural resources’, is essential for all human activity, and the quantity of land is limited. The allocation of land (or, more strictly, of rights over land) is a vital and permanent problem for all governments. But what did die was the particular form that the land question took in 1914.²⁰ In most of the country, including most rural areas, powerful landowners – whether ‘the Dukes’ whom Lloyd George lampooned or village squires – were no longer perceived as the great enemy. There were a few exceptions to this, but generally the economic, social and political power of rural landowners declined dramatically. In urban areas, where the provision of suitable housing was a running problem throughout the twentieth century, the point of blockage during the interwar years was not usually the exorbitant price of building land.

More generally, the great villain was widely perceived by working people as being the ‘capitalist’ employer. Until the 1939 war, and to a considerable extent in more recent times, unemployment was the deepest worry. Liberal land taxers contended, and they still contend, that the root cause of these troubles can be traced to the land question, and that the taxation of land values would be of major importance in the solution of many problems which, on their face, do not appear to be related to it at all. These problems include unemployment, the alternation of booms and slumps, the continued prevalence of real poverty, rocketing house prices, transport and communications and even many environmental issues. This is not the place to argue whether that view is correct or not; but the fact

Land taxers were scattered in every political direction.

that it is held explains why many Liberals continue to see events of the late nineteenth and early twentieth centuries as highly relevant to contemporary politics, and to the mission of Liberalism in the present and the future.

Roy Douglas, Emeritus Reader at the University of Surrey, was a Liberal parliamentary candidate, and is currently Chairman of the Land Value Taxation Campaign. He is the author of several books, including The History of the Liberal Party 1895–1970 (Sidgwick & Jackson, 1971) and a book on the land question in British politics.

- 1 John Bright Jr. and J. E. Thorold Rogers, *Speeches by Richard Cobden* (London: Macmillan, 1870), p. 493.
- 2 *Nineteenth Century*, October 1881, p. 473.
- 3 See E. P. Lawrence, *Henry George in the British Isles* (East Lansing, Mich.: Michigan State University Press, 1957).
- 4 R. C. K. Ensor, *England 1870–1914* (Oxford: Clarendon Press, 1966), p. 334.
- 5 *Glasgow Herald*, 20 November 1884.
- 6 *Cambrian News*, undated cutting See Lloyd George papers (Beaverbrook Library collection) A6/2/1.
- 7 R. Spence Watson, *The National Liberal Federation 1877 to 1906* (London: T. Fisher Unwin, 1907), passim.
- 8 *Single Tax*, October 1897.
- 9 *Land Values*, March 1906; *Liberal Magazine*, 1906, pp. 64–5.
- 10 *Land Values*, April, July 1904.
- 11 *Liberal Magazine*, April 1904, pp. 161–2; *ibid.* May 1905, pp. 237–8.
- 12 Ian Packer, *Lloyd George, Liberalism and the Land* (Woodbridge: Royal Historical Society, 2001), pp. 39–48.
- 13 *Liberal Magazine* May 1907, p. 255.
- 14 Lloyd George memo, 12 March 1909. CAB 37/98/44.
- 15 For a recent study of the Budget, see Packer, *op. cit.*, pp. 57–64.
- 16 Ms. ‘sent to JC, AJB, Lansdowne and Wyndham’ 9 March 1910. Austen Chamberlain papers, University of Birmingham Library, 8/5/14.
- 17 Sir Edgar Harper, *The Lloyd George Finance (1909–10) Act 1910: its errors and how to correct them* (International Union for Land Value Taxation and Free Trade, 1929).
- 18 Lloyd George to Illingworth 24 October 1913, copy, Lloyd George papers C15/4/7.
- 19 Illingworth to Lloyd George 28 November 1913, Lloyd George papers C15/4/8.
- 20 Packer, *op. cit.*, pp. 178–193.