

Radicalism's Last Gasp?

**The British Liberal Party and the Taxation of Land Values,
1906-1914**

by Dr. Paul Mulvey

*"The Land, the Land, 'twas God who gave the Land,
The Land, the Land, the ground on which we stand,
Why should we be beggars with the ballot in our hand?
God gave the Land to the people."*

Sung to the tune of *Marching through Georgia*.[\[1\]](#)

Introduction

Britain

in 1900 was a country still dominated by the land owning aristocracy. They were the most obvious owners of wealth and holders of high political office. However, times were changing as the growth of industry, urbanisation, and democracy undermined their influence, while agricultural depression sapped their earnings. Yet while the landowners were already in relative decline, land still constituted a third of Britain's national wealth by 1912,[\[2\]](#) and its heavily concentrated ownership continued, as it had done throughout the nineteenth-century, to raise wide-ranging questions about the future of the landed interest, about the role of land in the economy, and about the share it should contribute towards burgeoning national and local government expenditure.

The decline in rural population, falling profitability of country estates, urban overcrowding and rapidly escalating urban property taxes led to myriad conflicting views on land reform. Conservative die-hards wanted to preserve aristocratic power. Unionists like Joseph Chamberlain wanted to encourage a class of small farmers. For moderate progressives, such as Lloyd George, land reform was a way to raise revenue and attack Tory-supporting vested interests. For Socialists it was a way to stop capitalist exploitation of the working class. While for many Radicals in the Liberal party, it was the way to avoid a class-based struggle. They wanted to destroy aristocratic privilege and allow people the opportunity to escape capitalist exploitation by returning to the land (even if this only meant giving urban workers the opportunity to grow vegetables on a small plot or 'allotment'), while at the same time avoiding an expensive and intrusive growth of bureaucracy, or an intensification of class based politics.

Several Radical groups actively campaigned for land reform. The two most significant were the Land Nationalisers and the Land Taxers. Both groups, particularly the Land Taxers, contained a core of committed ideologues and a penumbra, overlapping between the groups, of less dogmatic supporters. The Land Nationalisers wanted a greater degree of government control over land, usually via local authorities. The Land Taxers sought a more equitable distribution of the tax burden between large landowners and small ratepayers.[\[i\]](#) The most committed aimed at a dramatic change in society towards equality and freedom. They looked to the theories of the American political philosopher Henry George for a way to escape from urban poverty, big government, and big business.

The British 'Georgite' movement was narrowly based and even more narrowly funded. Nevertheless, the ideological commitment and considerable political skills of its leading activists created a much wider campaign in support of the introduction of taxes on the value of land. For a few years, the movement appeared to have considerable political influence. This ended with the death of its leading paymaster in 1914 and the onset of war.

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For Single Tax activists, like the young Liberal M.P., Josiah C. Wedgwood [1872-1943],^[iii] Henry George's work came as a revelation. It appealed to their dissenting natures and brilliantly touched on all the big issues that were close to their hearts. With an analysis of poverty and deprivation that was simple, it identified an obvious enemy and offered a clear solution. George believed in the underlying goodness of human nature, disliked bureaucracy and saw feudal, rather than capitalist, oppression as the source of all evil. He provided a faith, not simply a political belief.

The wider story of the campaign for land reform between 1906 and 1914 has been told already,^[3] and I do not intend to tell it comprehensively again, but rather to view it specifically from the point of view of Wedgwood and his Single Tax friends. This brings into focus an otherwise often confusing plot. It also highlights the common ground and differences between the Land Taxers on the one hand and the Liberal establishment on the other. In so doing, it casts a revealing light on the condition and prospects for the Liberal party on the eve of the First World War. It also shows, I hope, that far from splitting and embittering the Liberals, as some historians have argued,^[4] the land issue actually brought the Liberals a considerable degree of electoral support, and that the problems the leadership had with land reform legislation and its more vociferous proponents were easily manageable and did not threaten the party. In fact, the land issue was good for Liberal unity, and its fall from prominence and the break up of the groups supporting it contributed to the increasing irrelevance of the Liberals after the war. Henry George and the Single Taxers played a useful role in the Liberal party. They brought an idealistic social vision to day-to-day politics and offered party leaders (notably Lloyd George) a 'bogey man' with which to overcome more conservative colleagues. The Single Taxers increasingly sniped at the Liberal leadership and threatened revolt, but they had nowhere else to go. Certainly not, before 1914 at least, to a Labour party that refused to accept the principles of Henry George and saw the future in collectivist terms.

The significance of the land issue in Liberal politics

Overcrowding and the distribution of wealth

Ownership of land in late-nineteenth century Britain was still dominated by the traditional aristocracy and gentry. The official land survey of 1873 seemed to show that fewer than 6,000 people owned two-thirds of England and Wales.^[5] Avner Offer has calculated that even by the Edwardian period, one percent of proprietors owned thirty percent of British land by value and perhaps up to sixty percent by acreage.^[6] At the same time, there was a growing popular awareness, highlighted by a famous series of reports, of overcrowded and inadequate housing for the poor. Charles Booth's *Life and Labour of the People of London*, (completed 1903) and Seebohm Rowntree's *Poverty: A Study of Town Life*, (1901) concluded that nearly a third of the English, 'were living in conditions that would not support life at the lowest level of human tolerance.'^[7] For mid-century Radicals, such as Richard Cobden and J.S. Mill, this very unequal distribution of land was both a cause and consequence of a moribund, aristocratically dominated system of government, one of the main remedies for which would be to dramatically increase the number of small property owners. In fact, electoral reform meant that those of the working classes who did have an interest in property (and numerically they outweighed all other classes of voters) were increasingly given the vote – a vote it was vital for the Liberals to capture. So, having lost most of their own aristocratic followers in the split over Home Rule in 1886, the Liberals had the option of attacking landed privilege and calling, in effect, for a redistribution of wealth. Thus, the fight against landed privilege and the alleviation of poverty became a central feature of Radical Liberalism, although there were sharp differences amongst Radicals about how to achieve these aims.

The problem of local taxation and the unearned increment

As local government services expanded to meet the demands of the increased electorate, they had to be paid for – and most of the money for this came from local property taxes – the rates. Unfortunately for property owners (or their tenants, who paid the rates as part of their rent), between the 1870s and 1914 the cost of services paid for by rates rose much faster than the value of rateable property, until by the end of the Edwardian period rates and other taxes took up some twenty-eight percent of the annual rental value of property.^[8] Thus, the question of what proportion of the cost of local services should be paid for by the

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rates became one of increasing political concern. Given some of the levels of local rate rises seen in the period, such concern was more than understandable. In the North Staffordshire town of Rugely, for example, in the twenty years to 1912, the police rate had increased by 61%, poor relief by the same, road spending by 159% and education by 248%.^[9] To make matters worse, rates – the only direct tax that most working or lower middle class people paid - disproportionately burdened the poorer classes of householders, as agricultural land paid a much reduced rate, while unused land (even when valuable for its development potential) paid no rates at all. Indeed, Radical resentment was particularly prompted by the fact that urban growth, with its extension of public transport, drainage and roads – largely funded by the ratepayers – enhanced the value of undeveloped and agricultural land on the edges of towns without any direct cost to the benefited landowner, as such windfall profits, or unearned increments, went untaxed. To make matters worse, landowners actually had an incentive to leave prime building land undeveloped as prices rose, as this meant they paid only the reduced agricultural rates. Liberal intellectuals such as Adam Smith, David Ricardo and J.S. Mill had accepted that such ‘unearned’ profits were ripe for special taxation.^[10] The problem the Liberals faced after 1905 was how to tax them in a practical fashion without causing devastating price shifts in the property market.

Possible solutions

Such complex problems as rural flight, urban overcrowding, rising government expenditure and the distribution of the tax burden prompted a wide range of suggested solutions from politicians, local authorities and special interest groups. For Joseph Chamberlain the answer lay in alleviating the rates burden with central government grants funded by tariffs on imports. This proved electorally unpopular as import tariffs, especially on food, also disproportionately affected the working classes and in any case, many Conservatives remained keen free traders.

Chamberlain's close colleague, Jesse Collings, led a movement to alleviate rural poverty and so deter flight to the towns and urban overcrowding, by creating a class of rural smallholders. This policy had supporters in both main parties and led to some legislation.^[11] Until 1908, this had very little effect. Thereafter, 14,000 smallholdings were created by 1924, although this hardly dented urban growth.^[12] Members of the Land Nationalisation Society (L.N.S.), founded in 1881, believed that state (or rather municipal) ownership of land would solve the problems of poor housing, overcrowding and future unearned increments. Landowners would be compensated for land taken over.^[13] By 1906, the L.N.S. had considerable Parliamentary support, with 130 M.P.s listed as supporters.^[14] The Society was a moderate group who were not seeking wholesale state ownership of land, but rather acquisition on a case by case basis to solve immediate practical problems, particularly for smallholdings in the countryside and housing for the poor in towns.^[15]

There was a substantial overlap in the supporters of the L.N.S. and the other major group of land reformers who influenced Liberal politics, the Land Taxers. In 1910, for example, forty-seven M.P.s were members of the L.N.S. and the Land Taxers' Parliamentary Land Values Group. The appeal of a land value tax had its origins in the search for new revenue sources for local authorities that would not prove to be electoral liabilities. Liberals tended to oppose grants in aid (i.e. payments from central government) to lower rates, as they would subsidise landlords who would not pass the tax cut on to their tenants. A tax on the value of land, however, could not be passed on, as it was presumed that tenants were already paying as much in rent as they could afford.^[16]

Unlike rates, a tax on land values would be based on the free market value of the land rather than on its rental value under current use. Therefore, agricultural and under-developed land would not escape their fair share of the rates burden and there would be an incentive to develop the land to its full income potential, as doing so would no longer increase the tax bill. A national land values tax might also be introduced. This would provide grants in relief of rates, so spreading the cost of locally funded services across town and country and redistributing wealth from areas of high land values to poorer districts. It was seen by many as the natural alternative to relieving rates with the proceeds of tariffs.^[16]

Support for land value taxation was widespread in Parliament and beyond, generally amongst the more radical elements of the Liberal and Labour parties. In 1911, for instance, thirty-six out of the forty-two Labour M.P.s signed the Land Values Group's memorandum calling for such taxes.^[17] While most Liberal and Labour, and even on occasion some Tory M.P.s, supported taxes based on land value, they were not

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Single Taxers. The men at the heart of the movement, such as Wedgwood, were. They were followers of the American political activist and economic theorist Henry George, and most of them saw land values taxation not merely as a useful way to raise revenue and encourage house building, but as a way to end human exploitation and obtain a millennium of freedom.

Henry George and the taxation of land values

George's most popular work, *Progress and Poverty*, was from the 1880s to the First World War a major popular work of political philosophy. It inspired movements throughout North America, Europe and the British Empire. First published in 1879, the book starts with George's observation that, 'material progress does not merely fail to relieve poverty - it actually produces it', and that, 'this association of poverty with progress is the great enigma of our times.'^[18] He discounted overpopulation as the cause of this – ascribing it instead to a fundamental injustice within society. For George the root of all evil was the individual ownership of land. Land which, he argued, God had created for the whole community, was the essential prerequisite to the creation of all other forms of wealth. For those who owned no land, rent became a tax on their production. As the population grew, but the amount of land did not, competitive pressure bid up rents and so suppressed real wages – for men lived at subsistence levels rather than starve. Landlords, realising this, withheld land from the market in anticipation of higher prices. By so exploiting their monopoly, they drove prices (i.e. rents) yet higher and increased overcrowding and destitution. George saw the evidence for this in the cities of North America and Europe where sky high property prices existed alongside empty lots and severe destitution.

His remedy was to tax the unimproved value of land. This would return the rents exacted by landowners to the community. It would eliminate the unearned increment that landowners currently received when development of the community raised land values. It would encourage the efficient use of land by taxing it fully whether it was being used effectively or not. As more land came into production, its price would fall, giving every man the opportunity to work on the land if he so wished. With this alternative to accepting starvation wages, employers would be forced to pay decent wages. They would be able to afford to do so because the proceeds of the land tax would allow for the abolition of all other taxes. Other methods of getting labour on to the land, by nationalising it or subsidising smallholdings, were ineffective. The former would create in the state the greatest landlord of all, while the latter would add another layer of monopoly exploiters to the current lot. Such palliatives would also subsidise existing landlords, who were entitled to no compensation as they, or their predecessors, had unjustly seized the land in the first place. George saw the fundamental social battle as not labour versus capital, but between their combined forces and the landowners. His underlying assumption was that evil was created by the oppression of the land monopoly and that once that was removed and men lived in freedom, social harmony would prevail.

Progress and Poverty

was written with passion and style and is infused with religious imagery and sentiment (one particularly Biblical metaphor runs, 'the fruits of the tree of knowledge turn as we grasp them to apples of Sodom that crumble at the touch.')

^[19] As with more traditional religious texts, George was not overly concerned with inconvenient facts. In reply to criticisms of the accuracy of his data, he said:

I have never thought it incumbent on me to analyse any figures. I am not disposed to attach much importance to figures, and especially to the figures of professed statisticians.

^[20]

George kept his analysis simple and direct. He was not a revolutionary, he sought to change society by persuasion. For this, his message had to be widely comprehensible - populism was more important than philosophical integrity. George's claims for his single tax were not modest, it would, he claimed:

raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals, and taste, and intelligence, purify government and carry civilisation to yet nobler heights.

^[21]

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Its radical alternative to Socialism had particular appeal to Liberals, although only a small minority were so enamoured of his theories that they became fully fledged Single Taxers.

Taxation of land values before 1906

Within two years of George's first trip to Britain in 1883, the Scottish and English Land Restoration Leagues had been set up to pursue his policies.^[22] By the time of his last visit in 1889, the Single Tax movement was identified with the most Radical elements in the Liberal party.^[23] The movement's journal, *The Single Tax (Land Values)* from 1902, was founded in 1894 and had a monthly circulation of 5,000 by 1896. From 1889 onwards, the National Liberal Federation endorsed the taxation of land values every year.^[24] The most active proponents of the policy were Radical urban councils, and by the end of 1897 about 200 rating bodies in Britain were seeking the authority to levy rates based on site value.^[25] In 1901, a Royal Commission chaired by Lord Balfour of Burleigh (a Conservative Peer) considered the question of local taxation. A minority of the Commission, including the chairman, supported some degree of site value rating. In 1904 a Site Value Rating Bill, introduced by the Radical M.P. Charles Trevelyan, passed its Second Reading by sixty-seven votes, thirty-six of them Tory. The following year, a similar Bill passed with a majority of ninety, although neither Bill had a chance of getting through the Landlord-dominated House of Lords. By 1906, some 518 local authorities, including strongly Unionist^[iv] Liverpool, were supporting the new tax.^[26] Senior Liberals spoke up in favour of the idea. In February 1904, Herbert Asquith said:

there can be no fairer and juster claim on the part of the community than to appropriate to its own benefit for public purposes some part, at any rate, of the added value that comes to land of this kind automatically through no effort of any human being, but which is the result of the general and increasing prosperity of the community

.^[27]

The Liberal leader, Henry Campbell-Bannerman, speaking in Glasgow a month earlier, had said:

The rating of site values... goes to the root of the most pressing and most neglected of social questions... its effect will be to increase the supply of houses and improve their quality, and to reduce the rents.

^[28]

By the time of the 1906 election there was strong pressure within the Liberal party for the introduction of land value taxes, particularly a site value rate in partial replacement of the existing rating system. Such a tax, it was hoped, would consolidate working class support for the Liberals by reducing urban rents and might allow for the abolition of the remaining import duties on food.^[v]

The Single Taxers

After the 1906 election, the Parliamentary Land Values Group claimed 280 members.^[29] Most of whom did not support the Single Tax, many of whom supported land nationalisation, but all of whom wanted to see the introduction of a valuation mechanism that was an essential precondition of all their favoured reforms.^[30] The Single Tax centre of the movement was small. Josiah Wedgwood claimed it was seven M.P.s in 1906.^[31] They were committed campaigners, however, both inside and outside Parliament - via the Land Values Group; the English, Scottish and regional Land Values leagues; and, from March 1907, through an umbrella organisation, the United Committee for the Taxation of Land Values. Their supporters were not numerous - the largest region, Yorkshire, had only 300 members at its peak, and the total number of activists probably did not exceed a few thousand - but they were very keen.^[32] Support was heavily centred on Scotland, the North and Midlands of England and London. It followed a pattern very reminiscent of Liberal electoral support as a whole.

The Single Taxers were overwhelmingly Liberal and middle class. The leaders in the 1906 Parliament were Alexander Ure, Solicitor-General for Scotland, Charles Trevelyan and, soon afterwards, Josiah Wedgwood. They were later joined, and in some cases superseded, by Edward Hemmerde, Francis Neilson and R.L. Outhwaite. The movement's most important supporter outside Parliament was the American soap

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millionaire Joseph Fels. In October 1908, he promised to match all other contributions the United Committee could raise, up to a maximum of £1,000 per year. By 1912, he had raised this to £20,000 per annum, although he was never called upon to pay much more than a quarter of this amount, as the total of all other donations fell far short of his cap.^[33] From 1907 to the war, annual expenditure varied in a range of £5,000 to £11,000, almost all of which was met by donations. Nonetheless, it was sufficient to pay for dozens of conferences, thousands of meetings, and millions of leaflets. Fels died in February 1914 and left no money to the land taxers. The loss of half their funds was to be the first of the two disastrous blows to hit the movement that year.

Underlying the enthusiasm of the Single Taxers for an apparently dry measure of tax reform lay a whole web of hopes and fears. They were imbued to a greater or lesser degree with the romantic notion of a return to the land, land stolen from the English peasantry by foreign invaders in the first place.^[34] They assumed that many people would prefer to live in the country if they were given the chance, even if that meant a lower standard of living than urban life could provide. For some, Henry George offered the way to see off Socialism, which destroyed competition and individual freedom.^[35] For Wedgwood, and his even more Radical wife Ethel, freedom and justice were the key. In 1910, they wrote a series of articles for the land reform paper *The Open Road* (later republished as a book, *The Road to Freedom*),^[36] which emphasised how misleading the apparent unity of the land reformers was. Most, they claimed, were aiming, 'to better the world by various forms of benevolent despotism', while others (the Single Taxers), 'wish utterly to destroy land monopoly.'^[37] Measures of social reform not only failed to relieve the oppression of the people, they argued, but were 'actually involving them more irrecoverably in slavery',^[38] as an ever growing army of bureaucrats and 'experts' dictated their lives and lived at their expense. The only solution was to break free via the Single Tax – as men got the opportunity to taste freedom they would not need to rely on government so much. As Ethel wrote: The machinery for protecting the down-trodden worker will be needless, when the worker ceases to be down-trodden.

^[39]

It was a libertarian viewpoint which rejected collectivism and compulsion,^[vi] and trusted in people to decide for themselves what was best for them, their families, and society.

The Land Tax campaign, 1906-14

Starting hopefully

From the moment the Liberal Government came in at the end of 1905, the Land Taxers were hopeful that they would soon see reform. They thought that John Burns, the new president of the Local Government Board, was one of their own – 'the right man in the right place', as Wedgwood told Walter Runciman.^[40] They expected a valuation Bill to be introduced almost immediately, with the actual taxes perhaps coming in the next Parliamentary session.^[41] In March 1906, two Scottish Liberal M.P.s introduced a Bill to value Scottish land separately and to impose a two shilling site value rate. The Scottish law officers, Alexander Ure and Tom Shaw, were sympathetic and had the matter referred to a Select Committee, whence it emerged the following year as the Land Values (Scotland) Bill 1907. As 1906 drew to a close nothing substantive had happened, but Wedgwood, speaking at an English League dinner, 'rejoiced in the advent of a large Liberal party, whose moving spirits were land taxers. A land valuation Bill was practically certain in the next session.'^[42]

By February 1907, Wedgwood's high opinion of John Burns had changed. He now saw him as an obstacle to reform and consulted Trevelyan about possible ways to disrupt Government business if a Valuation Bill was not forthcoming.^[43] He need not have worried. In co-ordinated speeches at the Holborn Restaurant and the Drury Lane Theatre to some 4,000 land reformers on 20 April, the Prime Minister, Henry Campbell-Bannerman, and Winston Churchill (then under-secretary at the Colonial Office) spoke of the problems of rural depopulation and misuse of land.^[vii] Churchill promised a Valuation Bill and measures to intercept future unearned increments. *Land Values* called it a red letter day for all land reformers.^[44] A prescient editorial in the *Staffordshire Sentinel* saw it as the start of a campaign to break the veto of the House of Lords. It concluded that the Government wanted:

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to force a conflict upon an issue as to which they can hold up the Lords to execration as selfishly fighting for their own hands alone. It seems to be fancied that a quarrel upon the land question might fulfil these conditions, and that may perhaps explain the honest fervour with which Sir Henry has been exhorted to take the subject up.

[\[45\]](#)

When the Lords predictably threw out the Land Values (Scotland) Bill, the Land Taxers response was to organise a campaign of meetings around the country to push through resolutions calling on the Government to introduce Valuation Bills for England, Scotland and Wales in the next session. The Government reintroduced the Scottish Bill, which, in February 1908, the Lords mutilated beyond repair, though the Government did not formally drop it until the end of the year.[\[46\]](#) Wedgwood and his friends continued their campaign.

Fears that Campbell-Bannerman's death in April might be a set back for the Land Taxers were soon overcome when, on 12 May, the new Prime Minister, Herbert Henry Asquith, promised a Valuation Bill for England and Wales 'at an early date.'[\[47\]](#) In September, Wedgwood reported to the English League's Annual General Meeting that Asquith had promised him an English Valuation Bill in the autumn.[\[48\]](#) On 14 October 1908, Asquith said there would not be an English Valuation Bill in that Session after all. The Lord Advocate explained that such a Bill was futile because of the attitude of the House of Lords. The Land Taxers were suspicious that the Government was changing its mind about reform.[\[49\]](#) Wedgwood's patience snapped, speaking at the Annual Henry George Commemoration Dinner, he said:

On my part I refuse any longer to belong to the Liberal party. (Applause.) I don't care from what platform I speak in the future - whether Liberal, Conservative, or Socialist - but the only platform worth speaking from is the land platform. (Cheers.)

[\[50\]](#)

Next day he told the *Daily News* that the Land Taxers had been treated with contempt, and that House of Lords objections were no excuse for inaction as a Land Valuation Bill could be 'tacked onto the Budget'[\[viii\]](#).[\[51\]](#) A week later he had returned to the fold. Asquith had quietened the Land Taxers by giving private assurances that the taxation of land values would in all likelihood be dealt with in the next Budget.[\[52\]](#) Three weeks later, Wedgwood presented a petition to the Prime Minister, signed by 246 M.P.s, to 'respectfully urge upon the Government the desirability of including a Tax on Land Values in next year's Budget.'[\[53\]](#)

The People's Budget

The Land Taxers campaign in the country was now in full swing and the Government were deluged with petitions asking for a valuation and land taxes.[\[54\]](#) Between January and April 1909, the *Daily Chronicle*, *Daily News*, *Morning Leader* and *Manchester Guardian* all ran sympathetic articles.[\[55\]](#) In January, Lloyd George pledged that the taxation of land values would be a leading feature of the Budget.

Lloyd George initially favoured a one penny in the pound tax on all land, with a national valuation to facilitate it. However, the simplicity and scope of the tax proposal were destroyed by less Radical members of the Government.[\[56\]](#) Eventually all that remained were: 1. A capital value tax of d in the pound,[\[ix\]](#) initially only on mining royalties, ground rents and vacant land, excluding agricultural land. 2. A transfer tax of 20% on realised capital gains over the valuation price. 3. A Lease Reversion Duty of 10% payable by the lessor who benefited when a lease expired.

And, of course, the valuation. The taxes were expected to raise about £500,000 in the first year. The Land Taxers were sanguine about the low initial tax take – speaking on 6 April, Wedgwood said that establishing the principle of taxes on land values was enough for now. The important matter was to get a complete valuation done.[\[57\]](#)

The land proposals were popular with Liberal M.P.s, apparently no more than eight of whom voted against

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them.^[58] They seem to have revived Liberal fortunes in the country, with by-election results improving.^[59] Lloyd George's savage attack on landowners in his Limehouse speech of 14 July gave the Land Taxers and other land reformers yet more cause for optimism, which they demonstrated when perhaps 90,000 of them marched to Hyde Park for the Great Land Reform Demonstration on 27 July.^[60] The Lords, in due course and unprecedentedly in modern times, rejected the Budget and prompted an election in January 1910, in which the Liberal majority was much reduced. The Land Taxers ran an enthusiastic campaign, but not one that had a decisive impact on the electorate. Keen Land Taxers performed in line with Liberals as a whole – doing well in Scotland, the North and the West; reasonably well in London; and badly in the South, East and the countryside generally.^[61] The Liberals lost more than half of their rural seats – a fact that may have swung Lloyd George away from taxation of land values and towards a rural minimum wage when he resurrected land reform as a major political issue in 1913.^[62] In an editorial in July 1910, *Land Values* updated the reforms the Land Taxers wanted: 1. To abolish rates on houses, farms and business premises, replacing them with a tax on the unimproved value of land.

2.

To help rural districts by making 'national' services a national burden, so giving farming genuine relief rather than doles under the Agricultural Rates Act.

3.

To abolish taxes on all foods and comforts of the people. To facilitate this, the Government should hurry up with the Valuation and allow local authorities to use it for setting rates. It should also establish a national land values tax to replace grants in aid for 'national' services and duties on tea, sugar and other consumables.^[63] This list became the basis for the Single Taxers demands from then until the War. It was soon drafted as a Memorial by the Land Values Group and by September had received the signatures of 134 M.P.s.^[64] Meanwhile, the campaign continued in the country, including a scheme to send out ten million sets of leaflets, one for every household in the country.^[65]

The failure of expectations

The Constitutional fight with the Lords replaced land as the main issue at the second 1910 election, in December, but land reformers as a whole did well at the election and afterwards the Land Values Group had grown to 173 members.^[66] Unfortunately for them, a Government now reliant on Irish Nationalist support had more time consuming matters to pursue than new land reforms, and even the current legislation was subject to frustrating delays in Parliament and the Courts due to its complexity. By March 1911, the Land Taxers discovered that the Government did not expect the Valuation to be completed until 1915. Their hopes of early action on Site Value Rating were dashed. They collected more signatures for the Memorial, attempted to fight off limiting amendments to the existing Valuation legislation, and started voting against the Government on this and on land reform measures which they considered went against their principles.^[67] Out and out rebellion, however, was not an option, for the Land Taxers only hope of action lay with a Liberal Government. By 18 May 1911, the Memorial had been signed by 173 M.P.s (out of 314 Liberal and Labour Members) and was finally presented to Asquith and Lloyd George.^[68] To pacify the land reformers, the Chancellor appointed a Departmental Committee on Local Taxation under Sir John Kempe.^[69]

Lloyd George's call for land reform to regenerate rural Britain, in November 1911, had little effect on the Land Taxers, except to spur them on to campaign harder. Over 100 meetings were held around the country by 5 March 1912. On 6 March, Wedgwood proposed a resolution in the House of Commons to allow site value rating. It was talked out. The Attorney-General, Rufus Isaacs, urged Wedgwood to be patient and await the report of the Departmental Committee on Local Taxation.^[70] The Land Taxers decided not to be patient, but to take their campaign to the country by making the taxation of land values the principle issue in a series of by-elections. They achieved some notable successes, particularly at North West Norfolk in May 1912 and Hanley in July of the same year. These victories, by the Radical Liberals Edwards Hemmerde and R.L. Outhwaite respectively, cannot simply be put down to support for land taxing.^[71] In reality, the situation was not so straightforward. North West Norfolk was a traditionally non-conformist and

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radical constituency.^[72] Hemmerde was an experienced and talented campaigner, who argued that taxing land values would raise agricultural wages. He also supported a minimum wage for farm workers, greater security of tenure, and subsidised access to the land. He had the enthusiastic support of the Agricultural Labourer's Union.^[73] Lloyd George also sent a message of support, calling for land reform, but not specifically mentioning land taxes.^[74] Hemmerde held the seat for the Liberals with a reduced majority. Although seen as a great victory by the Land Taxers for their policy, it may really have been a vote for higher rural wages.

The Hanley by-election was brought about by the death of the Lib-Lab M.P. Enoch Edwards.^[x] Against the opinion of their own party H.Q., and in defiance of Labour claims for a free run at the seat, the Single Taxers with Wedgwood to the fore, decided to put up a candidate.^[75] It was a three horse race, with the Liberal Land Taxer, R.L. Outhwaite, starting third. Nevertheless, he was another high quality candidate, in marked contrast to the modest and ineffective Labour man, Finney.^[76] Outhwaite, supported by Hemmerde and Wedgwood, tried to narrow the contest to land values taxation – an issue that was likely to play well in a constituency where the rates were eleven shillings in the pound.^[77] Outhwaite claimed that site value rating in the constituency would save working class ratepayers' one shilling and seven pence halfpenny a week.^[78] As Outhwaite began to outpace Finney, Asquith and Lloyd George jumped on the bandwagon with messages of support, although they were again careful not to mention land tax specifically.^[79] In the last days of the campaign Finney's support collapsed in favour of Outhwaite, who won a surprising victory. The *Times* ascribed it largely to tactical voting.^[80] *Land Values* saw it differently:

the result is that the Taxation of Land Values has become the dominant issue in politics and holds in itself the promise of the future.

^[81]

Renewed hope

In June 1912, Lloyd George, wishing to exploit popular concern about rural conditions and urban rating reform, appointed a Land Enquiry to investigate and make recommendations. Hemmerde was on the Committee, which added to the hopes of the Land Taxers that the contents of their 1910 Memorial would soon become Government policy.

With everything apparently going their way, the Land Taxers now claimed the very soul of Liberalism – speaking at the Annual General Meeting of the English League in July, Frank Neilson dismissed the significance of Home Rule, franchise reform and Welsh disestablishment and added:

When the decks are cleared of 'traditional Liberalism' what is the Liberal party going to do? What is its policy to be? The 'new Liberalism' that is rising in this country today is moving under various names. It will want something very radical, very fundamental; something new that is going down to the bottom of things.

^[82]

It wanted taxation of land values. The monomania of the Land Taxers was by now causing concern in more moderate Liberal circles. Several Liberal M.P.s had supported Finney rather than Outhwaite at Hanley, and the Liberal Chief Whip, Alexander Murray, warned Lloyd George of the dangers of supporting too radical a policy – something most of the Cabinet agreed with.^[83] In October, to appease these concerns both Asquith and Lloyd George publicly denied that they were Single Taxers.^[84] *Land Values* was not concerned, it asserted that:

The repudiation of the Single tax by the Prime Minister and other Liberals means nothing. It leaves the practical steps toward that policy supreme in the Liberal programme, for the party is pledged to the hilt to the Rating and Taxation of Land Values.

^[85]

By February 1913, *Land Values* was still optimistic, dismissing rumours that the Enquiry would recommend 'haphazard schemes' such as land courts, minimum wages and subsidised housing as 'mere

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journalistic guesswork,' for 'time is on the side of radical land reform.'^[86] By June, the Land Taxers were less convinced that Lloyd George would ignore the temptations of 'haphazard schemes'. Eight of their leading M.P.s, including Wedgwood, wrote to the Chancellor, conceding that as long as they got site value rating and a national land value tax, they could see the advantages of security of tenure, fair rents, even minimum wage legislation.^[87]

Lloyd George opened the land campaign with a speech at Bedford on 11 October 1913. Two days later he sent a message of support to the 300 delegates at a Land Taxing Conference at Cardiff. In language reminiscent of Henry George, he wished God's speed to every effort to put an end to the land monopoly. Ethel Wedgwood, for one, had had enough of the Chancellor's vague words of support. She said the movement was quite wrong to call on the Liberal party for support. She was booed from the floor. Frank Neilson spoke in favour of staying within the Liberal party. While Wedgwood urged the delegates not to trust any parties, but to think for themselves.^[88]

The proposals Lloyd George expounded at his next speech at Swindon on 22 October seemed to confirm the Wedgwoods' fears. He proposed an agricultural minimum wage, a new bureaucracy and State land purchase, but made no mention of land values taxation. The tone should not have been surprising, given that these ideas were advocated by a substantial portion of the Liberal party, as well as the Labour party and the Fabians.^[89] *Land Values* sarcastically dismissed the reforms as, 'the mop with which the tidal wave of human misery created by land monopoly is to be kept back.'^[90] In fact, Lloyd George had not abandoned site value rating. He had asked the Inland Revenue to work on it and they concluded that a modest rate on site value (1d in the £)^[xi] was justified both to raise revenue and to encourage better land use.^[91] In Glasgow, on 4 February 1914, the Chancellor accepted the principle of site value rating and promised legislation, although he gave no details.^[92]

In March, the Departmental Committee on Local Taxation reported. In a minority report, six of its thirteen members supported the use of some site value rating, on the basis that this would tend to alleviate overcrowded housing conditions.^[93] In April, the Urban Report of the Land Enquiry was finally published. Alongside subsidised loans for housebuilding, credits for town planning, an obligation on local authorities to provide sanitary housing, and a minimum wage, it also recommended that further rises in local expenditure should be funded by site value rating. And it supported the idea of a national site value tax at some time in the future, although not on agricultural land.^[94] *Land Values* welcomed both committees' reports as, the sign of a very remarkable progress of the idea of taxing land values both in the official mind and in the political mind.

^[95]

In his Budget on 4 May 1914, Lloyd George at last set the ground for site value rating. He offered £9 million in grants in relief of rates, but made them contingent on the passing of Valuation and Revenue Bills in the next Session to allow the valuation of land apart from improvements, and the introduction of site value rating. In the meantime, higher income taxes and death duties would meet the grants and other spending increases. The grants had wide political appeal - they were equivalent to 9d off the rates.^[96] Wedgwood summed up the views of Land Taxers in the Commons on 7 May. He criticised the grants as doles to the landowners at the taxpayer's expense. Nonetheless, he welcomed the change in the valuation and the prospect of site value rating, and saw the necessity of tying the grants to the tax in order to overcome the opposition of the Lords. However, if the Government did not fulfil its promise in the autumn, the Land Taxers (or the 'Radical party', as he put it) would try to disrupt all government legislation.^[97] Overall though, as he told his constituents a few days later, 'the Budget marked a great epoch, a great step in advance in the right direction.'^[98]

The Budget's progress was, however, far from plain sailing. Its novelty in making current expenditure conditional on future revenue legislation aroused opposition from a group of about forty fiscally conservative Liberal M.P.s, and with the 5th August statutory deadline for passing a Budget approaching, the Government was forced to drop the temporary grants and postpone the legislation for them until the autumn. *Land Values* welcomed the delay, as it would give the Government more time to devise a valuation technique more to the Land Taxers' taste.^[99] It would also avoid the danger that the landowners would grab the subsidy of rating relief and then wriggle out of the attempt to tax their land for it.^[100]

Failure, August 1914

In the summer of 1914, and despite the recent death of their main benefactor, Joe Fels, the Land-Taxers

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were more optimistic of success than at any time since 1906. The Government had at last agreed to introduce site value rating, and the legislation was due in a few months time. The movement was solidly if not always enthusiastically behind the Liberal party, and their by-election successes seemed to show that they did have a viable and radical alternative to the collectivist proposals and class-appeal of the Labour Party. If they wanted to cooperate with Labour, and most of them did, it was to avoid the risk of splitting the Progressive vote, and not because they feared losing seats directly to Labour.

Contrary to Bentley Gilbert's view that land reform divided and embittered the Liberals as tariff reform had the Tories,^[101] and despite the disquiet that they could evoke in the Liberal ranks, on the whole the evidence suggests that the Single Taxers helped the Liberal party by offering a Radical and non-collectivist alternative to socialism. Rather than being a romantic irrelevance, grounded in class envy, as Offer suggests,^[102] the Single Taxers' belief in individualism and a minimalist state appealed to many working class voters who were unhappy with the increased tax burden and element of compulsion that came with such 'New Liberal' measures as the National Insurance Act. Not least, their plan for site value rating had wide appeal to those who lived in rented accommodation and paid high rates. They also provided the Liberal leadership with a tool with which to balance the more conservative wing of their party, and both Asquith and Lloyd George played the game of encouraging the Single Taxers while denying any Georgite aspirations themselves. The Single Taxers often sniped at the Liberal leadership and threatened revolt, but they had nowhere else to go, certainly not to a Labour party that refused to accept the principles of Henry George and saw the future in collectivist terms. In the summer of 1914, the Single Taxers had every reason to believe that they would continue to play an important, and growing, part in Liberal politics for the foreseeable future.

The Great War intervened instead, and proved disastrous for the Land Tax cause. The Valuation was put on hold, and 1918 saw the return at the 'Coupon' election of a Conservative-dominated Government that was opposed to anything to do with taxing land. The Land-Taxers were also not the force they had been in 1914, partly because high taxes and government controls were gradually undermining the aristocratic system that had done so much to fuel earlier Radical resentment of the landed interest,^[xii] and partly because their own activists and supporters had splintered along with the Liberal party (many now joined the Labour party). Such was the withering of grass roots support, indeed, that in March 1919 the editor of *Land Values* had to appeal to readers to subscribe to a special fund to save the paper.^[103] In spite of Labour Conference Resolutions calling for the taxation of land values,^[104] the Land-Taxers had little real influence in the Trade Union-dominated party, where land values taxation was either poorly understood or written off as an irrelevancy in a world of Socialist class struggle, and by the late nineteen-twenties they were reduced to a small minority voice within the party. Despite this, Philip Snowden (1864-1937), Labour's first Chancellor of the Exchequer, and a long-time supporter of site value rating, did propose a land value tax in 1924, shortly before MacDonald's minority Government fell, although given the fragile state of that Government, it was never likely to become law. In 1931, once more Chancellor of the Exchequer in a minority Labour government, Snowden tried again. This time a one penny in the pound tax on land values was passed, but never implemented, as the financial crisis of that summer again brought in a Conservative-dominated Coalition. It was the last time in Britain that a land values tax measure received Government support in the House of Commons, or that a major party supported the policy at an election. After 1945, collectivism – not least in the form of subsidised municipal housing – seemed to relegate Henry George's ideas to a historical footnote, where they stayed even when more libertarian views inspired a revival in laissez-faire economic policy under Conservative Governments after 1979.

The British Land Tax movement mirrored the decline of wider support for George's ideas. Its main organisation, renamed the Henry George Foundation in 1920, carries on, but its supporters have faded from the thousands to the hundreds, and its funds have declined until it can no longer afford to employ any full-time staff. And yet it continues to keep the message of Henry George alive, at least on the internet. Meanwhile, support for the taxation of land values^[xiii] as a practical fiscal measure is currently undergoing something of an intellectual revival in the UK. A pamphlet from the Institute for Public Policy Research,^[105] for example, argues that existing British taxes on land inhibit the building of houses, weaken macroeconomic stability, and are unfair. The situation, the authors think, would be improved by an annual tax on the value of land,^[xiv] not least in that state investment in improved infrastructure could be made to at least partially pay for itself rather than, as it does now, largely enrich private land owners. While

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this debate is still essentially confined to fiscal policy 'wonks' it might, given the general unpopularity of Britain's existing Council Tax (the successor to 'Rates'), and the endorsement of the land value tax by Britain's leading economic commentator, Samuel Brittan (*Financial Times*, 9 December 2005), lead sooner or later, to a wider debate amongst policy makers and the general public on the merits of a tax whose proponents were so confident that they had already won the argument in the summer of 1914.

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Endnotes

[\[i\]](#)

Rates were the name given in Britain to local property taxes. They were levied as a proportion of the theoretical rental value of a property, and were set by local government authorities to pay for local government services.

[\[ii\]](#)

Great-great grandson of the famous potter, Wedgwood was a pugnacious but charming character, who knew all the 'greats' of his political era. He was not rich by aristocratic standards, but had inherited enough family wealth to allow him to be the singularly independently-minded MP for Newcastle-under-Lyme, in North Staffordshire, from 1906 until he was given a peerage by his old friend, Winston Churchill, in 1942.

[\[iii\]](#)

The tax would help tenants by lowering the price of land in general and encouraging development that would lead to reduced rent levels. In itself, the substitution of site value rating for traditional rates would not help tenants, and might even help the landlord, especially where habitations were densely crowded together on land of little intrinsic value (e.g. in the slums of Glasgow). This point was used by left-wingers to attack site value rating in the Labour party debates on the issue on the 1920s.

[\[iv\]](#)

In this period, and for the purposes of this essay, Unionist and Tory can be taken as synonymous with Conservative.

[\[v\]](#)

The so called 'breakfast table' taxes, because they were charged on sugar and tea.

[\[vi\]](#)

For example, the Wedgwoods opposed compulsory schooling and old-age pensions.

[\[vii\]](#)

It may seem surprising that Churchill, as a grandson of the Duke of Marlborough and a future Conservative Prime Minister, should be enthusiastic for anti-aristocratic land reforms. But it should be remembered that at this stage of his career, he was making a name for himself as a fiery and radical young Liberal minister, and that in any case, his fondness for publicity and action were always greater than his attachment to ideology.

[\[viii\]](#)

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There was a long-standing Parliamentary convention that the House of Lords would not reject Finance Bills passed by the Commons.

[\[ix\]](#)

i.e. 0.21%.

[\[x\]](#)

Before the Labour party was formally organised in 1900, and for a few years afterwards, trade-union sponsored M.P.s usually stood as 'Lib-Labs', i.e. Labour men with Liberal support. This system avoided the Liberal and Labour parties splitting the progressive vote.

[\[xi\]](#)

0.42%

[\[xii\]](#)

By 1927, for example, thirty-six percent of farmland was owned by the men who farmed it, as opposed to 12.3 percent in 1908, see G.R. Searle, The Liberal Party: Triumph and Disintegration 1886-1929, (London, 1992), p.139.

[\[xiii\]](#)

and other common resources, such as radio spectrum or pollution rights.

[\[xiv\]](#)

The authors tentatively suggest an annual tax rate of 0.5% of the value of land, albeit with quite complex exemptions and interim arrangements.

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[\[2\]](#)

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[\[3\]](#)

For example, Roy Douglas, Land, People and Politics, (London, 1976), Avner Offer, Property and Politics 1870-1914, (Cambridge, 1981), Ian Packer, Lloyd George, Liberalism and the Land, (Woodbridge, 2001).

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Historical Journal, vol. 21[1], (1978), pp.117-141 and Bruce K. Murray, 'Battered and Shattered: Lloyd George and the 1914 Budget fiasco', Albion, vol. 23[3], (1991), pp.483-507.

[5]

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[6]

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[7]

Samuel Hynes, The Edwardian Turn of Mind, (Princeton, 1968), p.55.

[8]

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[9]

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[11]

Roy Douglas, 'God gave the land to the people', in A.J.A. Morris (ed.), Edwardian Radicalism 1900-1914, (London, 1974), p.149

[12]

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[13]

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H.V. Emy, 'The Land Campaign: Lloyd George as a Social Reformer, 1909-14', in A.J.P. Taylor (ed.), Lloyd George: Twelve Essays, (London, 1971), p.35

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[16]

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[\[17\]](#)

Packer, p.174.

[\[18\]](#)

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[\[19\]](#)

Progress and Poverty, p.5.

[\[20\]](#)

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, (London, 1906), p.23.

[\[21\]](#)

Progress and Poverty, p.288.

[\[22\]](#)

Elwood P. Lawrence, Henry George in the British Isles, (East Lansing, 1957), pp.36-7.

[\[23\]](#)

Lawrence, p.63.

[\[24\]](#)

Lawrence, p.122.

[\[25\]](#)

Douglas, Land, People and Politics, pp.118-19 & 149.

[\[26\]](#)

Douglas, 'God gave the land to the people', p.149 and Packer, p.67.

[\[27\]](#)

Land Values, April 1904, p.177.

[\[28\]](#)

Land Values, March 1904, p.160

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[\[29\]](#)

Offer, pp.317-18.

[\[30\]](#)

Murray, The People's Budget 1919-10: Lloyd George and Liberal politics, (Oxford, 1980), p.47.

[\[31\]](#)

Wedgwood, Memoirs, p.67.

[\[32\]](#)

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[\[39\]](#)

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[\[45\]](#)

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[\[46\]](#)

Land Values, January 1909, p.144.

[\[47\]](#)

Land Values, June 1908, p.1.

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Ward, pp.496-7.

[\[59\]](#)

Packer, pp.62-3.

[\[60\]](#)

Ward, p.497.

[\[61\]](#)

Ward, pp.505-6.

[\[62\]](#)

Packer, p.49.

[\[63\]](#)

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[\[65\]](#)

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[\[66\]](#)

Ward, p.513.

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[68]

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[69]

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[76]

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[77]

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[78]

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[79]

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[\[93\]](#)

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