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## Page

Agri-culture report  
ation of the lower orders of  
ime is much wanted will be considerably  
and Liberty, March 1947.

I was then carried in spirit to the mines where poor  
oppressed people were digging rich treasures for those called  
Christians, and heard them blaspheme the name of Christ, at  
which I was grieved, for his name to me was precious. I was  
then informed that these heathens were told that those who  
oppressed them were the followers of Christ, and they said  
among themselves, "if Christ directed them to use us in this  
sort, then Christ is a cruel tyranny. -- John Woolman.

THE SQUARE DEAL

mail

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Authorized as second class mail  
Post Office Department, Ottawa.

Authorized as  
Post Office Department,  
Published bi-monthly by the Henry George Society  
Ernest J. Farmer, Editor.

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on account of changes in  
suggested suitable for

NOTE -- The Henry George Society has vacated the office at 991 Bay St., on account of changes in the building, and has not yet secured suitable quarters. For the present, all communications for the Secretary should be addressed to 54 Mountview Ave., Toronto, Ont., and all mail for the Editor of THE SQUARE DEAL should be addressed to 48 Fulton Ave., Toronto 6. Ont.

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GERMAN GEORGIANA

(Translations by B. Challis)

Adolph Damaschke, the battling pioneer of the Henry George movement in Germany, who began forty-odd years ago to fight for "Bodenreform" on the principle of land value taxation, and converted thousands to the then new economic gospel, was succeeded at his death a few years ago by Dr. Curt Schmidt, who carried on during the stormy years of Hitlerism, against official indifference, obstructionism, or worse, until now, worn out and ill from the struggle, he has given over the active leadership to his son Rudolf, and retired as Honorary Counselor. Herr Rudolf Schmidt, who gives great importance to international Georgist solidarity, has for some time been sending us official, typewritten communications (having no license as yet for republication of the League paper, forbidden by the Nazis) reporting aims and activities of the newly christened "League for Land and Liberty", from which we have repeatedly quoted in the Henry George News. The following are also a few excerpts from the latest Berlin Reports.

"The piles of ruins that the war has left us offer a fertile field for land speculation. Many owners who have lost their homes through airplane bombs or other warfare are forced to sell because, with their money still sequestered, they are unable to rebuild. Behold a rare chance for speculators with loose cash to find bargains in building lots! But even these cannot or will not build, as a rule, but are satisfied to 'sit tight' and wait for the building boom which they know must come in time, when good sites will have twice -- or several times -- their present value. This accounts for the many advertisements in Berlin papers, offering to buy for cash."

"With one tenth of what the war and the revolution have cost us, we could have turned Germany into an earthly paradise, if people had only listened in time to our pleas for Land Reform." -- Adolph Damaschke in 1928.

"The decrees that have brought about the splitting up of great agrarian estates in the Russian zone all contain at the end a paragraph with land-reformatory promises in accord with Damaschke's teachings. This deserves recognition as a step towards real Land Reform." -- Dr. Karl Schmidt.

The Neue Zeitung, published by the American Military Government in Munich, reports that in certain provinces the concentration of industry into two distinct types of huge monopoly, is already threatening to throttle private initiative. Rudolph Schmidt comments: "Our standpoint, past and present, is that of Adolph Damaschke and Henry George, that our most urgent need is the elimination of land monopoly by means of a just and uniform land value tax, -- which would render much government administration or land division superfluous." -- Henry George News, March 1947.

LET ALL TAXES ON PROPERTY AND PRODUCTS CEASE

Dr. H. M. Padelford

Collectively we affirm that "All men are created equal, that they are endowed by their Creator with certain inalienable Rights, that among these are Life, Liberty and the pursuit of Happiness," and that "to secure these rights governments are instituted among men." This is but to assert that the government, in a democracy, must ensure equality of opportunity and security of person and of property.

As control of property is, in effect, control of person it follows that if men are to be free their rights to own property must be respected.

No individual is qualified to take from any other, without adequate compensation, his property, or any part of it. Powers which the individual does not possess he certainly cannot delegate. It therefore follows that any body of delegates, or agent of this body, which, in a democracy undertakes to seize private property by taxation exercises power which is usurped, is, in fact, tyrannical.

In the tax department of our various governments socialism has its beginning and democracy begins its decline. It is here that opposition to socialism, or to stateism, if it is to be successful, must take place. Mere argument and denunciation must be futile. Unless we establish security of property we shall have, in the not distant future, a socialistic State.

The Federal Constitution grants to the Government the power to lay and collect taxes. But a clause in the Bill of Rights denies to the Government the right to take private property for public use without just compensation. Courts have conceded this but have contended that the clause applies, not to taxation, but to eminent domain. This is an opinion, not a law. To accept as a law this opinion is to substitute for a government by law a government by men.

If the United States is to survive as a Constitutional Republic all private property must be made tax-exempt.

But we must have government. That government must be supported. If, for the support of the government, private property cannot be taken it necessarily follows that there exists, in quantity sufficient for the support of all legitimate government activities, what should be classified as public property.

Ground, or Economic Rent is socially created. It is the fruit of the labor of no individual. No individual can claim it, or any part of it, under the plea that he has been its producer. Contemporaneously with the development of society to a point where organized government becomes necessary, and with the growth of government, land comes to have a value for use sufficient to defray in full that government's every legitimate expense. Those who are willing to

see it must recognize in this the hand of Providence. God has ordained that government shall exist. Also God has provided revenue for its support.

If justice is to be done, if equality of opportunity is to exist, and if private property rights are to be secure, the government, which is the accredited agent of society, must appropriate for social use Ground, or Economic Rent.

### Ownership for Security

Men will not build upon or otherwise improve land unless they are assured that they can hold it at least as long as the life of the improvements. It therefore is expedient that land be privately owned. But such ownership must be for security, not for profit.

Two things are essential for human life. These are air and land. Deprived of either man cannot live. The proposal that any individual be empowered to collect from any other payment for the air he breathes would excite ridicule -- and rightly. That which is true of air is true also of land. A system of land tenure under which individuals are given the power to collect from their fellows payment for the use of land is morally wrong. It cannot be defended. Land is not a proper object of purchase or sale. In a truly Christian society it will not be dealt with as a commodity.

Land ownership must be conditioned upon the payment to society, at stated times, of fees or taxes, which equal its rent, rent being a measure of the value of the advantage accruing by reason of location or quality of a given section of land.

The investment value or market price of land is its net rent capitalized. If rent is socialized, that is taken over by the government for social use, land will become price-free, will cease to have any buy-and-sell value. Title to any given section will be conditioned upon the payment of its rent, directly or indirectly, to the government. Land at and below the so-called "margin of cultivation", as it yields no rent, will be free in every sense of the term. The socialization of rent will bring an end to land speculation. Unused land will then become, in effect, a Public Domain.

When free land offers to any dissatisfied or unemployed worker the opportunity for self-employment there can be no involuntary idleness. One who uses land which costs him nothing and who is required to pay taxes on neither property nor income, directly or indirectly, should be able easily to support himself and his family. Such a one is industrially free.

Industrial slavery has its immediate cause in the monopolization of land. Such monopolization is directly traceable to, is the immediate result of, governmental seizure of private property by taxation. Where private property is taxed the taxes on land will be relatively light -- will be less certainly than the normal rent. Land then will have an investment value which is that part of the rent which the government fails to collect, capitalized at the current rate of interest. -- From an article in "democracy", Mar. '47.

THE CASE OF BRITISH COLUMBIA

Ernest J. Farmer

As shown in THE SQUARE DEAL for January-February (The Case of Nova Scotia), the economic history of the Canadian Provinces shows how divergences in economic policy can effect important differences in the fortunes, and even the lives, of the people in the areas affected. It was shown how within a single lifetime, through the operation of a false economic policy, Nova Scotia, once the wealthiest and most advanced Province in the Dominion, came to be one of the poorest and most backward, while Provinces which began with almost nothing but pursued a sounder policy came to lead the Dominion in practically all matters worth considering. A study of the economic history of the Province of British Columbia shows how changes which might seem unimportant can yet effect a considerable retrogression.

As shown in the article cited, British Columbia belongs to the group of progressive Provinces which includes Ontario and especially the three Westernmost Provinces. Socially and economically there are great differences between these and the four backward Provinces, Quebec and the Maritimes. (Manitoba occupies an intermediate position). For more than thirty years the progressive group have shown a great superiority over the backward group in population increase, in per capita income, in more equitable distribution of income, and in general well-being as evidenced by figures of general and infant mortality and of illegitimate births. These differences do not at all correspond to the natural advantages which some Provinces enjoy over others. The fundamental cause is, the differences in policies of municipal taxation. In the progressive Provinces the weight of municipal taxation rests chiefly upon land, tending to check speculation and keep land passably accessible for production. In the backward Provinces it rests mainly upon improvements and personal property, directly discouraging production, and favoring the withholding of land, which further checks production. The result is, more unemployment, lower wage rates, inferior housing and living standards, and an increase in all the social evils which are important enough to be called "social problems".

British Columbia is not among the Provinces with the greatest natural advantages. It is indeed more fortunate than the Prairie Provinces, Manitoba, Saskatchewan and Alberta, on account of its moderate climate, with ample rainfall favoring agriculture, its greater resources in forests and minerals, and its maritime position which permitted earlier development. But it is at a great disadvantage compares with the Provinces farther East. The mountainous nature of almost the whole area makes communications and the development of its resources arduous and costly. Its ports are



of less advantage than those on the Atlantic, much of its trade having to go by the devious Panama Canal route. Its isolated position makes the development of manufactures slow and difficult. The Canadian customs tariff has been a much greater burden to British Columbia than to any other Province.

From an early period, however, and especially from 1911 to about 1926 this Province pursued progressive policies excelled but slightly (if at all) by Alberta and Saskatchewan. By virtue of an Act passed in 1891 municipalities were empowered to tax land and improvements, but might tax the latter on not more than 50% of the assessment. Many taxed improvements at very low rates or not at all. In 1911 the three largest cities, Vancouver, Victoria and New Westminster, exempted improvements altogether. By 1916 only a very small proportion of municipal taxation was levied upon improvements. There was a Provincial tax on wild land of 4%, raised in 1916 to 5%. At the same time improvements on farms were made exempt to the extent of \$1500.

These measures resulted in a remarkably rapid and on the whole sound development. By 1926 British Columbia might with reason be considered the leading Province of the Dominion, apart from sheer mass of population. But the germ of reaction was already developing; comparisons made farther on between British Columbia and other Provinces, or the Dominion as a whole, in 1926 or earlier and at the most recent dates will give some inkling as to what these reactionary moves have cost the Province -- in millions of dollars, in thousands of human lives and even in moral standards.

#### The Period of Reaction

The extremely corrupt government in power from 1903 to 1916 did not impair the taxation policy of the Province. But it sold immense acreages of timber and farm lands to speculators at nominal prices. It sold at \$1 an acre considerable areas of timber which within a few years were resold at from \$500 to \$1,000 an acre. Its opponents charged that it had alienated two-thirds of the timber area and six million acres of arable land -- twelve times the area actually cultivated. These evil doings immensely strengthened the land speculating element, in any rapidly developing state or province the most formidable of anti-social elements. Unhappily, in British Columbia the incidence of municipal taxation is determined, not (as in New Zealand) by the electors or ratepayers, but by the councils, and the land speculators soon showed their ability to control many of the latter.

In 1923 the Council of Victoria submitted to the electors a proposal to tax improvements on 50% of the assessment. This was defeated by a majority of over 1200, but the Council, by a majority of one, imposed the tax. Every member voting for the tax on improvements was personally interested in land speculation. In 1927 the Council of the

District of Saanich submitted a proposal to tax improvements on 15% of the assessment. The vote was 1,751 to 466 against the proposal, which however the Council adopted. About the same time the Council of Port Alberni imposed a tax on improvements in the face of a petition signed by three-quarters of the ratepayers opposing it. Many other Councils imposed taxation on improvements at varying rates, or increased existing rates, without consulting the electors. The Tory government in office from 1928 to 1933 reduced the tax on wild land from 5% to 3% and increased the limit up to which municipalities might tax improvements from 50% to 75%. The Council of Victoria increased the percentage of the value of improvements taxed to 65 and one rural municipality to 55; most however kept within the 50% limit.

All this time in a majority of the municipalities assessments were deteriorating, land being assessed at ever decreasing percentages of its actual value. By the year 1936 land, which at one time bore almost the whole burden of municipal taxation, bore but 62 per cent. By 1945 this proportion had decreased to 52 per cent, as against 87 per cent in Saskatchewan, 75 per cent in Alberta, and 42 per cent in comparatively backward Ontario.

These triumphs of misrepresentative government have not yet gone far enough to deprive British Columbia of its place among the progressive Provinces. They have however placed the Province in a position inferior in some respects to that of Saskatchewan and Alberta, and in others materially lessened its superiority over the backward Provinces.

#### Some Comparisons

Population: In an area so underpopulated as are all Canadian Provinces, rapid increase of population is one of the most important indications of social health, showing that there is abundance of opportunity. During the decade 1911-21 the increase in the population of British Columbia was over 20 per cent of the total increase in Canada; during the decade 1931-41 it was 11 per cent.

Production: During its most progressive period British Columbia had by far the highest per capita income of all the Provinces. In 1926 its per capita wealth was \$3,844 as against \$3,608 in Alberta, then the next wealthiest Province, \$2,902 in Ontario and \$1,508 in Nova Scotia, once the wealthiest Province. During the 5-year period 1924-28 average per capita production was \$493 in British Columbia, \$490 in Alberta and \$457 in Ontario. In the Prairie Provinces production during the period 1929-38 was much impaired by drought, but in the late 30's per capita production in Ontario came to exceed that in British Columbia. (The value of Ontario's production is of course unnaturally enhanced by the tariff). In 1944 British Columbia had relatively a bad year with production of \$587 per capita, below

that of Saskatchewan for the first time in many years and not much better than the average of all Canada. (\$562)

Distribution of Income: The best available indication of the distribution of income is found in Dominion income tax figures. Rates and exemptions have varied widely over the period discussed, but at all times a high percentage of income tax to income assessed shows that income is largely concentrated in a few large incomes, while a low percentage shows that income is more equitably distributed. Figures for many years are unavailable; but during the period 1934-38 four Provinces showed a higher percentage of tax paid to income assessed than British Columbia, and the differences were substantial -- the highest percentage was 11.7 against British Columbia's 5.9. In 1941 only two Provinces paid a higher percentage of income tax and the differences were smaller -- the highest 11.6% against British Columbia's 10.3%.

Death Rates: A high crude death rate does not in every case show that health conditions are bad (in Prince Edward Island a high crude death rate coexists with a low standardized rate.) It does however show that the Province concerned has become unattractive to vigorous and enterprising young people, so that the population consists to an undue extent of aging persons. A high standardized rate shows bad health conditions. During the years 1926-30 British Columbia had the fourth lowest crude death rate among Canadian Provinces -- 9.3 as against 11.1 for all Canada. In 1943 British Columbia actually had the highest crude death rate of the Canadian Provinces. During the period 1936-40 its rate was 9.9 as against 9.7 for all Canada. During the period 1926-30 British Columbia had an average standardized death rate of 8.9 as against 10.5 in Canada as a whole. During the period 1935-39, the last five years for which figures are available, it had an average standardized death rate of 8.4 as against 9.2 for Canada as a whole, having lost half its advantage in nine years.

Infant Mortality and Illegitimate Births: For many years British Columbia has enjoyed the lowest infant death rate of the Canadian Provinces. Its advantage is not so great as formerly; in 1926 its rate was 58.4 as against 70.2 as the next lowest Provincial rate and 101.8 for all Canada. In 1943 and '44 the respective B. C. rates were 38 and 40; next lowest Provincial rates 42 and 43, all Canada, 54 and 55. The New Zealand rate of 29, achieved in 1944, shows what is still possible. Illegitimacy has increased to a disquieting extent in all Provinces. In 1926 the lowest Provincial rate was 1.9 in British Columbia and Saskatchewan. In 1943 and '44 the British Columbia rates were 4.4 and 4.5; in Saskatchewan 3.3 and 3.9; in Quebec 3.0 and 3.2; all Canada, 4.05 and 4.25.

#### Comparisons in Australia

Many similar comparisons might be made -- for example, between



New Zealand and the Australian States. In Australia all the States follow policies at least as progressive as those of Ontario. In 1944 Mr. A. R. Hutchinson made an exhaustive comparison between a group of three States in which land is taxed most heavily and the three in which it is taxed least. The differences in policy between any of these States is much less than that between certain Canadian Provinces. Yet in comparing figures taken a few years apart (mostly of the years '29 and '39) he found among other things that the more progressive States showed a much greater increase in population, in area cultivated, in the number of property-owners, and in the value of plant and of raw materials utilized in factories. The incomes of both landholders and of all other classes were larger in the more progressive States. Mr. Hutchinson did not investigate health conditions, which might perhaps be taken for granted, but reference to the Australian Year Book made it clear that over several years each of the more progressive States had a lower standardized death rate than any of the less progressive States.

The writer has made several comparisons between Canadian Provinces, e. g. "Effects of Land Value Policies in Canada", published by the International Union for Land Value Taxation and Free Trade (1939). Wherever and whenever comparisons are made, they must lead to similar conclusions. The following statement is no longer a matter of opinion -- it is one of these things which the well-informed know and accept, and only the ignorant or unthinking doubt or reject: --

SO LONG AS LABOR POWER IS NOT FULLY UTILIZED, TRANSFERRING TAXATION FROM BUILDINGS OR OTHER LABOR PRODUCTS TO LAND RESULTS IN AN INCREASE IN PRODUCTION AMOUNTING TO MANY TIMES THE AMOUNT OF TAXATION TRANSFERRED, AND VICE VERSA.

And this following statement is part of the same general truth, and equally well proven: --

EVERY SOCIAL EVIL IMPORTANT ENOUGH TO BE KNOWN AS A "SOCIAL PROBLEM" IS MITIGATED BY TRANSFERRING TAXATION FROM LABOR PRODUCTS TO LAND, AND IS AGGRAVATED BY TRANSFERRING TAXATION FROM LAND TO LABOR PRODUCTS.

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At the bottom of society there is always a rotten layer that is a source of trouble and expense; but the social and biological decay that is most dangerous is that that begins at the top. Among the 'social elite' and the climbers the birth rate has been falling, and marriage has been deteriorating, for a couple of centuries. -- Paul Popenoe, in "First Aid for the Family", Maclean's Magazine, May 1 '47.

THE BUDGET

H. T. Owens

Finance Minister Abbott has brought down a budget for 1947-48 with decreased expenditures and consequently reduced taxation, from which some two million income-tax payers will benefit in reduced taxes, and business concerns will have their excess profits taxes abolished beginning in 1948. No new principle of taxation is introduced in the budget.

The income tax reductions will not be all gravy because the removal of subsidies on milk and butter and other products heretofore subsidized, as well as authorized increases in rents, will raise the cost of living accordingly. As a staff writer on the Ottawa Citizen points out, there is no relief in the budget for some 2,000,000 wage-earners in the non-income-tax paying class who, though relieved of income tax by previous budgets, find their cost of living upped by the rise in the cost of commodities and rents.

An interesting feature of the Budget speech is its self criticism of its own handiwork. Of income-tax payers, the Finance Minister says they "are not ready to support income taxes on the present scale." In fact ... "were our present levels of income tax to be continued they would constitute a serious impediment to a full working effort and a brake upon the drive and initiative of men and women in all groups and classes." The truth is that any income tax is an impediment and a brake, as well as a public appropriation of private earnings, especially when governments allow community-created land values to flow into private pockets.

As a reason for not increasing exemptions and thereby relieving some thousands more citizens from payment of income tax, the Finance Minister claimed that the government would inevitably be forced to rely for necessary revenues upon indirect taxes which would bear more heavily upon low-income groups. This does not necessarily follow. Since the government has put itself on record in the Dominion Provincial Relations that it will not tax land values for federal purposes (as Australia and New Zealand do to a limited extent) it ties its own hands for the benefit of the unearned-increment receivers. The low income groups carry the unearned-increment receiving group as well as the bulk of the indirect taxes.

Two future omens are forecast. The Finance Minister tells us that his Department is rewriting (1) the basic income tax law as a "framework within which further improvements can be made over the course of future years"; and (2) the Special War Revenue Act -- sired in World War I., to which has been added in the interval numerous progeny -- which is to be renamed The Excise Tax Act. This Act includes the present 8% sales tax, which drew special strictures in the Report of the Royal Commission on Dominion-Provincial

Relations, the tax on transportation tickets, on telephone and telegraph messages, stamp tax on cheques, money orders and other financial instruments, extra postage, taxes on matches, sugar, automobiles, toilet articles, playing cards, amusements and cabarets, candy, chewing gum, etc., etc. The government regards this complete overhauling of its tax legislation "as one of its major immediate objectives." Evidently the excise imposts and income taxes are regarded as a permanent feature of the tax set-up.

The Finance Minister reported a surplus for 1946-47 of \$352,000,000. Since there were special receipts of \$372,000,000 from sales of surplus war assets, the surplus is wholly in the latter figure. The Minister took comfort from the fact that this surplus, which will be applied to the reduction of the national debt, exceeds the total of all previous surpluses, amounting to \$319,000,000, in Canada's history. In 1900, the gross federal debt was \$346,207,000 and it is \$16,524,164,536 at the close of the fiscal year ending March 31, 1947. In 47 years, therefore, the total reduction in debt is \$671,000,000. The reductions are fortuitous and infinitesimal. The government doctrine on national debt is stated by the Finance Minister as follows: "It is a sensible and far-sighted policy to reduce the national debt in good times and permit it to increase in times of economic adversity." Since there have been only twelve years out of 47 in which there were surpluses to apply against the national debt, Canada must be in a state of chronic adversity. In fact, the Finance Minister envisaged future accretions to the debt when he said: "We must expect ... that at times when our employment, production and incomes are below satisfactory levels, our revenues will fall short of our expenditures. Indeed, at such times it will probably be necessary to incur expenditures of various kinds to assist in restoring better levels of employment and income." In other words, when the man-produced depressions arrive, and private industry does not provide full employment, the federal government will embark on a programme of public works to tide the country over the crisis. In short, the national debt has moved in on us. We are paying \$461,000,000 a year interest on it at its present level, which is a lot of wealth calculated in wheat, tobacco, dairy products, fish, pulp, lumber, coal, gold etc. The Finance Department has no solution, nor has the Sirois Report, other than to keep the national income at a high level. As readers of THE SQUARE DEAL know, it is possible to do this only artificially under our present fiscal set-up.

(Mr. Owens' work with the Wartime Prices and Trade Board came to an end on May 15th. On May 3rd the Ottawa Evening Citizen published a two-column photograph of Mr. Owens, with an 800-word outline of his achievements to date. In 1919 Mr Owens made a report on the harsh doings of the Japanese in Korea, the publication of which induced the Japanese to modify the harshness of their rule. He has organized and conducted many classes for the study of Henry George's works. One of Mr. Owens' sons received the D. F. C. during the war; one lost his life in an aerial action. --Ed.)



HGSSS NEWS

The National Conference of the Henry George School of Social Science for this year was held in Chicago on May 23rd, 24th and 25th. Among the speakers announced were William Beach Truheart, director of the exceptionally successful Los Angeles School, Noah D. Alper, whose classes in St. Louis graduated 80 per cent of the enrollment last year, H. Bronson Cowan, Rev. W. Wylie Young, and other eminent economists and educationalists. An account will be given in our next number.

Classes announced in Chicago to begin the week of April 21st included 20 in International Trade and Social Problems, six in the Science of Political Economy, and one for Teachers' Training and Review.

Fifteen classes in Fundamental Economics and one advanced class opened in Los Angeles the week of April 21st. Los Angeles now claims over 1200 graduates.

Twelve classes in Fundamental Economics opened in St. Louis early in April.

For several months the Henry George School of Social Science has been broadcasting weekly lessons in elementary economics over the New York station WLIB. Among the results was the enrollment of 43 students for the classes beginning in January. Among the speakers have been Robert Clancy, Lancaster M. Greene, William S. O'Connor and Phillip Grant.

OTHER NEWS NOTES

At and since the last local body elections, Unimproved Values Rating has been carried in the New Zealand towns, Matamata, Rotorua, Patea and Howick. Votes were lost in Ellerslie and Lower Hutt. At least six more polls are probable next November.

The Council of Frankston Shire (Victoria) at its last meeting for 1946 carried a resolution in favor of Unimproved Value Rating.

One of the first tasks to which the Danish people set themselves at the close of the war was the revaluation of the land of the kingdom. The valuation showed that in spite of all losses through the war and the German occupation the value of the land (independent of improvements) had increased from 5600 million crowns in 1936 to 6800 million in 1946, about 23 per cent, with a corresponding increase in potential revenue from the land.

The Welsh Home Rule Party (The Welsh Party) is to discuss Land Values Taxation at their forthcoming Conference in August, with a distinct possibility that they may adopt it as a plank in their platform.