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GROWING CONCERN AT DEATH AND DELAY ON ROADS Present Proposals Futile till Land Monopoly is Breached

Britain's roads are a national disgrace. Each year a dreadful toll is taken of life and limb; each day millions of hours are wasted by crawling public service vehicles, cars and lorries. In terms of wasted petrol and oil, unproductive labour and capital, and needless wear and tear on vehicles, the cost of poor roads is incalculable. The cost of living at home and the ability of British manufactures to compete in overseas markets are adversely affected since the transport of goods from the factory to the consumer is a stage in production and its cost forms a considerable portion of the price of every article.

An Inadequate Programme

Many remedies are advocated. They include proposals for the provision of multi-storey parking garages and underground parking places, the diversion of heavy goods traffic to the railways, the banning of certain classes of vehicles from city and town centres and, above all, the improvement of existing roads and the construction of many new ones and bridges. In response to the protests of industrialists, motorists and those who are concerned with road safety, the Government has agreed to spend £50 million during the next three years. That it recognizes the inadequacy of this sum is shown by the reply to a parliamentary question, November 3, when the Minister of Transport said that the desirability of allocating more funds for the improvement and construction of roads as soon as the country's financial and economic position permits was constantly in mind. Subject to an important proviso which never finds expression, the widely advanced contention is valid that a sufficient immediate expenditure will in itself lead to a marked improvement in the national economy. Delay increases the final cost, threatening to strangle industry and trade until they are brought to a halt and the funds from which the roads are to be provided are exhausted.

Taxes, Loans or Tolls?

Where is the money to come from? Road users contend, understandably enough, that the vast sums they contribute by way of licence fees, purchase taxes on their vehicles and excise taxes on their fuel provide a fund that should be devoted exclusively to the maintenance, improvement and provision of roads. However, unless Govern-

reduced by a similar amount this proposal, if adopted, would necessitate the imposition of additional taxes. A national road loan, analogous to the loans for the development of gas and electricity, finds some favour, it being argued that roads also are a public utility. Such a loan it is claimed could be serviced as to interest and redemption from the increased tax revenue that would flow into the Treasury from benefited industry. The most widely canvassed suggestion is that toll roads and bridges should be built.

"A Fantastical Piece of Reaction"

According to Mr. Molson, parliamentary secretary to the Ministry of Transport, the Government has an open mind on the proposal. The London Evening Standard condemns such an attitude as a "fantastical piece of reaction", and so it is. Indeed, where tolls still are levied there is agitation for the Government to buy out the monopoly interests concerned so that people and goods may move freely. As recently as November 10 the Minister was asked to make a statement regarding the abolition of the toll on Selby Bridge, Yorkshire. Although he was not able to forecast when funds would be available for that purpose he did not appear to regard the retention of the toll as being desirable per se.

Roads Benefit Whom? Who Should Pay?

The economic purpose and effect of each of these recommendations in the final analysis is to sequestrate some part of the earnings of labour and capital so as to endow further those interests that are able to appropriate the economic rent of land. The same is true of every other proposal for solving the problem of Britain's crowded roads. Consider the nature of a road: what is it but a long, narrow tract of land, suitably drained, metalled and lighted? The cost of the land itself is always a considerable proportion of the total cost; in highly developed town and city centres and industrial areas, this element is often the largest part in the cost of road construction. Many men may labour for months, using expensive machinery and the most modern techniques, and yet the total bill for wages and materials frequently is less than the prime cost of buying out the landowners concerned. Consider the functions of a road: by providing access to sites it enables land that otherwise ment expenditure in other directions was simultaneously would be of little or no value to be used for industry.

agriculture, trade and every other purpose, or to be better used. Directly and inescapably it raises existing land values and gives value to other land that hitherto was of no value. What value would a site have even in the centre of a great city if by some means the roads giving access were to be permanently closed or removed?

Evidently the cost of Britain's needed roads should in all justice be borne by those interests that will reap their economic benefits. And that can be done only by implementing as soon as may be the taxation and rating of land values. Such a policy would immediately destroy the speculative, monopoly price of land, thus reducing significantly the cost of road works, and would ensure that the benefits of community endeavour would flow back into the national and local treasuries responsible for their construction.

Traders' National Protest Week

Shopkeepers are up in arms at the unjust provisions of the Valuation for Rating Act, 1953. On the initiative of the National Chamber of Trade with the support of similar bodies, the week beginning November 22 has been designated a "national protest week" during which it is hoped that a million or more protests will be made to the Minister of Housing and Local Government, and to Members of Parliament, in the following terms:—

"I wish to call to the attention of the Minister of Housing and Local Government the urgent need to revise the provisions of the Valuation for Rating Act, 1953, whereby offices, shops and business premises are valued for rating purposes on current rental values, whereas other hereditaments are based on 1939 values.

"This difference in the basis of valuation must place the tenants of shop and office properties at a serious financial disadvantage, and the Minister is urged forthwith to amend the relevant parts of the Act so that the same basis is applied for the valuation of all properties"

Why We Condenn the 1953 Act

The Act may be condemned on three main grounds. It offends against the principle of equality under the law, a common basis of assessment being an indispensable requirement of any method of taxation that is not to be flagrantly unjust. It places an impossible duty upon valuers who are instructed to estimate what would have been the value of houses, including post-war houses, in 1939 given that present transport facilities and other amenities had then existed. Further, it maintains the centuries-old punitive principle of taxing the occupiers of buildings and improvements according to the assessed value of those properties.

The shopkeepers are completely justified in their campaign. It is, however, unfortunate that they have chosen to fight on so narrow an issue, and that they should appear to be content for the occupiers of properties to be taxed provided that all hereditaments are assessed either at their estimated 1939 values or at current rental values.

Effective Propaganda for Real Reform

This national protest has provided advocates of the Rating of Land Values with excellent opportunities for effective propaganda. For instance, Mr. A. G. Bradburn, a Southsea chemist and a member of the United Committee, wrote to one hundred local members of the National Pharmaceutical Union, sending them literature on the subject and recommending them when making their protests to add words to the following effect: "The aforesaid inequitable features of the 1953 Act are simply

an aggravation of a rating system which is fundamentally at fault. The basis of local taxation should be the value of land apart from any buildings or other improvements thereon. Fairness and equality is to be achieved only by levying the rates on the land value of each property, thus exempting the buildings and improvements; and requiring that the rates be payable, not by the occupiers as such but by the owners in proportion to their interests in the value of the land—the value which results from the presence and activity of the community as a whole and is the proper source of public revenue."

Vested Interests Aroused

In July the County Council's Association adopted resolutions calling upon the Government to repeal the 1929 derating legislation and to restore the position that obtained prior to 1929 when agriculture was in receipt of three-quarters relief from local taxation instead of the total exemption now enjoyed (See August Land & LIBERTY, Derating: Patchwork Proposals).

Organizations representative of those in receipt of sectional privileges enjoyed at the expense of the (unorganized) general body of ratepayers responded promptly to this challenge. They included the National Farmers' Union, the Association of British Chambers of Commerce, the Federation of British Industries, and the Country Landowners' Association.

Farmers Are Indignant

An official of the N.F.U. said that the case for the total exemption of agriculture was still as strong as when the concession was granted in 1929. Questions of local taxation were inextricably mixed up with difficulties created by the structure of local government, he said, remarking that the National Farmers' Union would resist any proposals that might lead to the withdrawal of the concessions enjoyed before there had been an examination of the structure.

Hostile Chambers of Commerce

In a letter to the Minister of Housing and Local Government, the Association of British Chambers of Commerce deprecated the C.C.A. proposal to re-rate industry as "the one-sided view of administrators seeking revenue without regard to the consequences to those from whom the revenue is sought, and without regard to whether the proposals are appropriate to the problems to be solved." After pointing out that the need for a comprehensive reform of local government was generally recognized, the letter added that only after a decision had been made about what duties should be performed by local authorities could an estimate be made of funds to be raised by them as distinct from Government grants. In an unhelpful way the County Councils' Association had ignored questions of prime importance.

F.B.I. and the Rates "Burden"

Sir Harry Pilkington, President of the Federation of British Industries, speaking at Reading, declared that the outcome of the C.C.A. proposals would be a shock to confidence. If accepted they would undo all the results of wise encouragement given to investment in plant and machinery by the investment allowance introduced by the Chancellor in this year's Budget. Derating, said Sir Harry, was a life-saving concession made 25 years ago when the country's industrial future seemed to be in jeopardy. The fact that industry was prosperous now was no reason for imposing on it a "permanent burden" of many tens of millions of pounds a year. That prosperity was barely

sufficient to provide the funds needed for the future, for more mechanization and expansion, and for re-establishing the nation as the industrial leader of the world.

A False Analogy

The president of the Country Landowners' Association, Colonel W. R. Prescott, said, October 28, that his association was firmly opposed to the proposed partial re-rating of farm land. Employing a false analogy, he said, "We regard the land as the farmer's raw material which should no more be rated than, say, raw cotton.' Had he condemned the taxes levied on seeds, fertilizers, tractors and petrol, he would have been on safer ground for these are indeed among the "raw materials" of farming. The land itself is no more a raw material than are the men who use it, be they farmers, textile manufacturers or producers of any kind.

Landowner Endorses Single Tax Argument!

Colonel Prescott continued by quoting some of the words used by the present Prime Minister when he introduced derating in his 1928 Budget: "Our system of local rating, dating from the sixteenth century, is wholly inapplicable to modern industrial production. The practice of levying rates on the tools and plant of production is in its nature and essence economically unsound and even vicious." Logically that profoundly true appraisal of the harmful folly of taxing tools and plant (and buildings and other products of labour?) should preface the case for shifting all taxation, local and national, on to the site value of land, and twenty years earlier, with his customary brilliance, Sir Winston had so argued. But in 1928 he used "Single Tax" arguments to plead illogically in defence of sectional privilege so that now in 1954 the president of a powerful organization is able to quote them approvingly.

Expediency and Justice

Later in the course of his speech, Colonel Prescott said, "We claim to have an unanswerable case for the land to remain free of rates on grounds of equity, but to those who dally with the idea on grounds of expediency, and the need for more local revenue to give County Councils more independence, I would say, is it really sense to suggest a major upheaval in the agricultural industry for the sake of obtaining £7 or £8 millions when the total Government subvention in aid of rates is something like £370 million? Would that really give independence to County Councils?"

The landowners' "unanswerable case." has been answered repeatedly within our pages, and has been rejected not on any grounds of expediency but of justice, our contention being quite simply that the value of any given piece of land arises not as a result of anything that the so-called owner has done but from its situation and natural fertility and from the presence and activities of the community. Further we question the wisdom and need for the Government to spend huge sums to encourage home food production when simultaneously it taxes the farmer's tools and "raw materials" and maintains tariff barriers against foreign food. Are artificial stimulants to home food production really necessary in an ailegedly starving world?

R. R. Stokes at Deal

Mr. R. R. Stokes, Labour Member for Ipswich, received wide publicity for a speech he made at Deal, November 6, when he condemned our present rating system as "crazy" and advocated the rating of land values. The Manchester Guardian, November 8, reported that Mr. Stokes men-

tioned the site in the City of London where the temple of Mithras once stood. He said that the value of the 1,200 square feet occupied by the temple had been given as £300,000. This made the whole site worth £29 millions. On it was being placed a £3-million building. The value of the building would thus be less than one-tenth that of the whole. "Now look at the average residential area and you will find a house costing £2,000 on a site worth £300-£400, giving just the reverse result—the house being worth five or six times the site. Rate site values and it will be possible to relieve the householder of at least a portion of his rates by collecting more from the wealthy people and corporations who own the valuable land in the city and now pay little or nothing for it in the rates."

The Observer, November 7, quoted Mr. Stokes as follows: "A houseowner improves his house by adding to it, and is fined for so doing by having his rates increased. Another allows his buildings to fall into disrepair, and his rates go down—a reward for injuring the community. A third may own a valuable site in the middle of a town and keep it idle; he is treated like a public benefactor and pays no rates whatsoever. It ought to be just the other way round, and could be if we rated site values as so many local authorities want to do. It would be a great benefit to householders in residential areas to see just how the shift in the burden of the rate would move from the suburban areas to the centres of the towns."

£410 a yard in Central Glasgow

The Glasgow Corporation, October 28, refused an offer of £85,000 for a piece of land measuring 207 square yards at the corner of Argyll Street and Jamaica Street. This is the equivalent of £410 a square yard—nearly £2 million an acre or more than £6 for the area of a one pound note. The unsuccessful offer was made by the House of Fraser, Ltd., owners of premises contiguous to the site. Progressive members had accused the Labour majority of "hatred and prejudice", the Corporation approved a committee recommendation that the site, formerly occupied by a store which was burned down, should be neither leased nor sold, but retained by the Corporation for its own purposes. Meanwhile no Corporation department was interested in the site.

Hidden Costs of Roads Revealed

When purchased in 1936 for road widening purposes the site had measured 335 square yards. £80,000 was paid for the land and buildings, the property being let for £4,000 which was later increased to £4,800. Architect had prepared plans for widening the road which showed that 128 yards would be needed for that purpose.

Idleness Rewarded: Enterprise Fined

The Corporation proceedings were reported at length in The Scotsman, October 29. Cllr. Scott Adamson (Progressive), who moved the unsuccessful amendment that the Town Clerk be authorized to negotiate with the House of Fraser, Ltd., thought that a very fine offer had £51,450 had been received from the fire been made assessors in respect of the loss by fire of the building, and now £85,000 was offered for a section of the original property. He also suggested that the City would have gained £9,000 in rates, for that would have been the probable assessment of the development that the House of Fraser, Ltd., wished to undertake. (Here is a striking illustration of the present rating practice: so long as the land lies idle, the city receives no income from this valuable site-but let a splendid building be erected and

the developers would be severely "fined" for their enterprise!)

Town Hall Site Increased 37-fold

Cllr. Myer Galpern (Labour) said that two years ago the Corporation had agreed to offer the House of Fraser, Ltd... the lease of the ground for 60 years, but now they were informed by the offerers that because of some interests in London, who were dictating to them the financial policy to be followed, they wished to buy the land outright. Cllr. T. R. Patterson (Progressive) said that the price offered was "quite fantastic". One of the worst features of the affair was that while the Corporation had no idea what they wanted to do with the land they did not want to sell it. Cllr. William L. Taylor (Labour) said that if they had given a lease the ultimate ownership of the site would have remained with the city. The Corporation had once sold the site on which the municipal buildings now stood because they had no plans for its development at that time. He asked the Lord Provost if he remembered how much that had cost the City. Lord Provost Kerr said that the lease had been sold for £4,000 and, when the City redeemed it, it had cost them £150,000.

The Lords and the Pilgrim Case

The House of Lords, November 1, agreed to a new clause to the Town and Country Planning Bill moved by Lord Kilmuir, the Lord Chancellor, which is designed to prevent any further cases similar to the widely publicized

" Pilgrim case."

Objecting to children making a playground of a plot of land 78 ft. by 300 ft. deep adjacent to the bungalow at Romford which he owned and occupied, Mr. Pilgrim mortgaged his property to buy the plot for £500, intending to sell it later for development. Subsequently a compulsory purchase order was made by the Romford Borough Council to acquire the land for the erection of council houses, and Mr. Pilgrim received only £65. His continuing mortgage liability so preyed on his mind that he committed suicide. A council official said that the man who had sold the land to Mr. Pilgrim had been unaware of the provisions of the Town and Country Planning Act and had failed to make application by the due date. Had he done so the plot would have been classified as a building site and payment would eventually have been made for its "development value." As it was the Council had been restricted to paying the "undeveloped value" of the site, but had it known that Mr. Pilgrim was not entitled to compensation it would not have acquired the land.

Making Compulsory Purchase Dearer

Lord Kilmuir's new clause requires that in all future cases of compulsory acquisition the appropriate authority, which generally will be the Minister confirming a compulsory purchase order, shall be satisfied that a claim would have been established if it had been made. A certificate will then be issued on behalf of the Treasury specifying the amount of compensation, within the maximum, which may be paid, and the Minister concerned will decide the amount that it is just and reasonable to pay.

It Need Not Have Happened

The economic rent of land is common property. Had it been so recognized, and had the rating and taxation of land values been in operation, the "Pilgrim case" could not have occurred. The full application of that policy would, of course, have extinguished the selling value of land, so that neither Mr. Pilgrim nor the Romford Borough Council would have had anything to buy. But

if only some land value was being collected for public purposes, so that land had still a selling value, though much diminished, the existence of a valuation showing the current market value of every separate holding would have saved Mr. Pilgrim from having to pay more than the land was worth. For so long as the rent of land continues to be treated as private property which may be bought and sold, as once men were bought and sold, land holders should receive equal treatment under the law. and acquisition by compulsory purchase should be at market value, so far as this is practicable without a valuation of all land holdings being in existence. Admittedly this would increase the cost of local authority housing and of every other form of public enterprise, national and municipal, but it might thereby strengthen the hand of those who demand the policy we advocate within these pages.

Things Seen and Things Unseen

Reading again the many press cuttings we have accumulated of the sustained publicity campaign that followed Mr. Pilgrim's death (a campaign that we suspect was deliberately engineered by the landed interests) and which culminated in Lord Kilmuir's clause being accepted, we are reminded of Frederick Bastiat's parable of things seen and things unseen. Here was a land holder who committed suicide because he received less than the full speculative monopoly price of his holding. But, may we ask, how many despairing landless people have been driven or may yet be driven to the same end by the excessive demands of land monopoly? No powerful vested interest springs to their defence; their deaths pass unnoticed. Their only champions are those who work tirelessly with neither thought nor hope of reward to restore the land to the people by means of the taxation of land values.

"Subsidies Enrich Landowners"—10 Tory M.P.s

Ten Conservative M.P.s in Change is Our (Conservative Political Centre, 1s. 6d.), and Professor G. D. H. Cole in Is this Socialism? interestingly demonstrate how subsidies given in aid of agriculture are ultimately encashed by those who are in a position to appropriate the rent of land, be they land owners or tenants on long leases. The Conservatives write, at page 91 of their booklet: "Under existing conditions one of the main obstacles to increased efficiency is the existence of a national minimum price for farm products irrespective of whether land is rich or poor, or whether the climate is favourable or unfavourable. A price which will yield a modest profit to the farmer on poor, high land in the West of England will yield a very large profit to the farmer on rich land in Lincolnshire. In a free economy the variation in rents would be the biggest single factor in evening out profits; but they no longer perform this function at the present time. This is due to a tendency for rents to be frozen near their 1939 level. Landlords are certainly permitted to raise farm rents with the tenants' agreement; but where such agreement is not forthcoming, the proposed increase must be submitted to arbitration; in that case the existing low level of rents in the same locality is an important consideration . . There is no doubt that rents should rise, and they should vary to a far greater extent in order to reflect the very different value of land in different parts of the country. A rise in rents of good farm land would certainly stimulate production by those farmers against whom the reproach of 'feather-bedding is at present levelled."

A Socialist Professor Agrees

Professor Cole makes the point very briefly. In a review of how different classes of society fared under Labour rule, he writes that the farmers are "among those which have most improved their condition. Farmers, large and small alike, have had a big lift as a result of measures adopted to increase the home output of food. They are in fine feather, whether they have been 'feather-bedded' or not . . Agricultural landlords, where they have been in a position to revise rents, have been able to skim off a share in the farmers' gains." Others who had also "done well" in six years of Labour rule included those "who own urban land and non-residential buildings (or premises not subject to rent control)."

Answer to the Pamphleteers' Dilemma

Mr. R. R. Stokes, M.P., referred to Change is Our Ally when he addressed agricultural workers at Ipswich. The Felixstowe Times, Nov. 27, reported him as saying that it was essential to grow more food at home and to use land to its best advantage. The aim should be to make it unprofitable not to do so and to find a way which did not discourage the farmer on marginal land. In their pamphlet the Tories had suggested doing that by putting rents up but that would only make the landlord richer. While he accepted the claims that higher payments for land would make the farmer produce more, a way had to be found which did not merely benefit the owner of land. The point was, said Mr. Stokes, that all land should be assessed at its true value and local rates levied thereon. method the payment of rates levied on land values would ensure that part of the economic rent of land would go into the public treasuries instead of being pocketed by the landed interest. That was fair to all and would damage no one.

U.N. Children's Fund

During October a great nation-wide campaign was conducted to raise money for U.N.I.C.E.F., the United Nations Children's Fund. The Archbishop of Canterbury, political and Free Church leaders, and fifty national organizations supported the campaign, and voluntary collectors called at four million houses for, unlike other United Nations agencies, U.N.I.C.E.F. depends for its funds on private contributions and the voluntary help of The pennies and sixpences so member governments. freely given by kind-hearted people in Britain and other countries—who could turn his back on an ill or starving child?—are being spent on penicillin and DDT to cure children of yaws, the dreaded tropical disease, and to stamp out malaria. Already 70 million children from 92 countries have been helped, but another 500 million are said to be desperately in need.

Misdirected Charity

Inevitably this humane expenditure is reflected in the value of land. The unintended result is that the principle beneficiaries are the already prosperous landlords whose exactions are primarily responsible for the poverty and concommitant disease which U.N.I.C.E.F. seeks to combat. This was brought out very vividly, though perhaps unconsciously, by Harold Walton writing in the London *Evening News*, October 5.

Describing "the war that never ends—the war that goes on every day, in every continent, against the twin evils of poverty and disease," Mr. Walton wrote: "Reports now

reaching London show how the war is being won. Take the battle, for instance, against malaria. Throughout Asia and the Middle East, millions of acres of fertile land which could be growing precious crops have lain idle and unproductive because the men who tried to farm them have fallen sick. Now U.N.I.C.E.F.-equipped anti-malarial teams are going in, spraying the breeding grounds of the dreaded anopheles mosquito—which transmits malaria—and treating those people already infected. The results have been quite fantastic.

For Neo-Malthusians to Note

"Large areas of land have been opened up for cultivation, and in some districts a land boom has resulted. In the Qundus area of Afghanistan, for instance, you could buy six acres of land for 7s. 6d. a few years ago; to-day those six acres sell for £800." [Our italics, editor L. & L.]

"In the Himalayan Terai, in India, 40,000 acres have been cleared of malaria and are now rich with crops of fruit and grain. The banishment of this disease may mean more mouths to feed (and many thousands of young children have been saved) but, remember, it also means more food to put in them."

Wrong Weapons for War on Want

How sad and ludicrous it is that by their taxes and their voluntary contributions, the people of Britain and the western world should endow Asiatic landlords.

The prime enemy of the Asians and Africans is not the swamp, the jungle and the burning desert, the tse-tse fly and the mosquito, but landlessness and the private appropriation of the rent of land. To fight that enemy with DDT and penicillin is as irrelevant and mistaken, as fruitless and dangerously explosive as it would be to fight fires by spraying them with petrol. Until political measures are taken by the governments of the so-called backward countries—which in this regard are no more backward than Britain—to secure for their citizens equal rights of access to the resources of nature, and to the land value that arises from their presence, nothing will avail to help the tens of millions who labour despairingly for the most meagre living. Unless that is done, and speedily, who shall blame them if they heed the specious promises of unscrupulous communists?

The Premier and the Consumer

The one time Free Trader who heads the present protectionist Administration surely had his tongue in his cheek at Question Time, November 9. Asked what consideration the Government had given to setting up a Consumers' Welfare Ministry, Sir Winston Churchill replied: "It is certainly one of the duties of the Government to promote the welfare of consumers—[Laughter]. I am on the side of the consumers—but I do not think that it is necessary or desirable to set up a special Ministry for this purpose."

The Prime Minister is right: no special new Ministry is necessary. What is needed is the repeal of all sectional legislation that operates in favour of the producer at the expense of the consumer, which is another way of saying, "complete free trade." Perhaps those who found Sir Winston's reply so amusing were contrasting his words with those of his Ministers when they announced the increased tariff taxes on fruit and vegetables, and with the announcement by the President of the Board of Trade, November 2, that an application for an increased duty on tulip and narcissus bulbs was receiving consideration.

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NOVEMBER-DECEMBER, 1954

CHALLENGE OF PRIVILEGE

Proposed Amendments to South Australia Local Government Act

A momentous victory for the land value principle was won in South Australia earlier this year. On May 1, ratepayers of the important district of Marion voted decisively in favour of levying rates exclusively on the unimproved, or site value, of land, with consequential liberation of all buildings and other man-made improvements from charge of local taxation. The decision thus given was all the more significant in that it ignored the plausible pleadings of powerful sectional interests that had waged a tendentious campaign—the most vigorous ever conducted in the State—to misrepresent the principle of land value rating. Owners of vacant land held for speculation, and other owners in possession of garden land on the fringe of the building area, combined in spending money freely and enlisted the sympathy and votes of absentee owners in other districts and States. Only in one area—the predominantly rural ward No. 4—were they successful. There the voting was: for land value rating, 94; against, 390. But for the whole district the votes cast were: for land value rating, 5,211; against, 2,126. The majority of 3,085 in favour of rating land values was 809 in excess of the three-fifths majority required by law for the adoption of land value rating.

The landed interests, smarting under the defeat they had suffered, and aware that the (to them) dangerous example that the citizens of Marion had set might well be followed in other areas, resolved to hit back hard in defence of the privileges they enjoy at the expense of the rest of the community. Their opportunity came sooner than they may have expected. Differences of opinion arose among the councillors of Marion Municipality regarding the declaration of the rates, and eventually the Minister of Local Government was requested to dissolve the Council. Opponents of land value rating took advantage of the dissolution to wait upon the Minister. They alleged that to levy rates exclusively on the value of land would be hurtful to market gardeners who would not be able to pay the rate and continue in business: the consequence of a shortage of fruit and vegetables, they asserted, would be dire indeed. Those circumstances and that flimsy pretext paved the way for a most unjust Bill for an Act to amend the Local Government Act, 1934-1952.

The amending Bill has been carried by the Legislative Council (the Upper House) and was given its first reading in the House of Assembly, October 26. A number of its clauses are framed to over-ride the will of the ratepayers

as expressed at duly constituted polls. These clauses are designed to curtail further the power of municipal and district councillors, to ignore the democratic principle of majority rule, and if carried, they will deprive councillors of their present right to determine the rates they deem to be necessary for raising the revenue to pay for urban and rural services.

Effective challenge to this flagrantly biassed Bill comes from Mr. E. J. Craigie, honorary secretary of the Land Values Central Rating Committee*, in an eight-page printed pamphlet produced at very short notice within a few days of his return home to Adelaide from his visit to Britain. A copy has been sent to each of the 143 municipalities in South Australia, to each Member of both Houses of Parliament, and to the press. It calls upon local Councils to defend their rights and to send telegrams of protest to their parliamentary representatives in both Houses in the hope that Parliament, which was about to be prorogued, would reject the unjust sections of the Bill, and thus preserve such liberal and democratic principles as are said to exist in connection with the government of the State.

With apt quotation from the Bill itself and from the Hansard reports of speeches in the Upper House, Mr. Craigie shows how opponents of land value rating are prepared to disregard principles of economic justice and democratically taken decisions. What a tragedy it is that the landless everywhere, and the owners of well-developed properties, large and small, industrial and commercial, residential and agricultural alike, have not the same understanding of the meaning and purpose of the rating and taxation of land values as have its bitter opponents!

Champions in the Legislative Council of the land owners who receive special mention by Mr. Craigie are the Hon. F. T. Perry, who sought to obtain special privileges for the wealthy minority that plays golf and polo; the Hon, L. E. Anthoney, who posed as the friend of the market gardeners; and the Hon. L. H. Densley, "who may be looked upon as the star actor in this great fight for special privilege." The latter did not attempt to disguise his hatred of land value rating. Boldly he declared that "It would be desirable that Parliament should take further steps in the matter and do away with the land value system of rating . . . Some objections may be taken by district councils which at present are using the land value method of raising rates, but with their wings clipped, they will not be quite so keen on it and would be less unhappy if we decided to do away with it." Later he remarked, "It is desirable to restrict, as far as possible, a departure from the present annual value system [which maintains the taxation of buildings and improvements as generally adopted by councils in district council areas." Mr. Densley could have his way, entrenched privilege in South Australia would be protected from the possibility of suffering any future defeats such as that sustained at Marion!

The three comparatively trivial amendments successfully moved by the Hon. F. T. Perry are, in our view, among the most blatant examples on record of special pleading on behalf of a small, wealthy minority. They consolidate and extend privileges accorded in 1951 when the Local Government Act last was amended. Then the Legislative Council accepted, despite the protests of the Minister in that Chamber, a clause moved by Sir Wallace Sandford providing that areas of land, ten acres in extent, used for the playing of games, in an area where the rating

^{* 8} Grant Avenue, Rose Park, South Australia.

of land values obtained, should be assessed at one half the unimproved land value. That concession was designed to assist the 900 members of two golf clubs, and the 180 members of a polo club. Between them the three clubs held £107,394 in unimproved land values. In the Assembly the clause was opposed by the then Minister, the Hon. M. McIntosh, and was defeated by 21 votes to 10. However, at a conference arranged between the two Houses a compromise was accepted inimical to the general body of ratepayers in Glenelg and West Torrens, whereby those clubs were granted a one-quarter reduction in their assessments, to operate for five years only. Mr. Perry's three amendments seek to make the concession permanent, to increase the reduction to one-half, and to extend it to clubs with only two acres of land. The four Labour Members opposed each amendment, and the three Ministers opposed the second and third amendments. The inherent dangers of the slightest departure from the strict principle of contribution according to benefits enjoyed is well illustrated by this incident, and there is every reason to believe that if the Assembly is weak and foolish enough to accept Mr. Perry's amendments, vested interests will use them on some future occasion as a precedent by which to argue for more concessions.

A further and greater injustice is the proposal to declare certain lands within a municipality "urban farm land," and to make it mandatory that such land shall pay only one-half of the amount of general and special rates paid by other lands. This amendment was introduced by the Hon. L. H. Densley, and was carried by the majority of the Legislative Council. Politically it is to be condemned on the grounds that it would deprive elected local representatives of their power to determine the rates necessary to yield the revenue required to provide services within the areas under their jurisdiction. Economically it would have serious and far-reaching effects. Councils would be obliged either to raise considerably the rates in the town areas, or to reduce them in the rural areas, or to do both. Two examples of how this would work may be quoted. At present the East Murray District Council levies a rate of 53d in the pound of capital land value without any differential rate between town and rural areas; under the new proposal it would have to levy a rate of 11d. on town The Barmera District Council levies a rate of 1s. 3d. in the pound on the value of township land, and a rate of 1s. 2d. on the value of land outside the town; under the Bill, township land would either have to be increased to 2s. 4d. in the pound or the rate on outside land would have to be reduced to $7\frac{1}{2}$ d.

Generously, Mr. Craigie suggests that this proposal indicates that a number of members of the Legislative Council do not understand the principle underlying the rating of land values. In view of Mr. Densley's undisguised hostility to that principle, that is questionable. certainly, as Mr. Craigie points out, it is fallacious to assume that the benefit of roads, footpaths and lighting services provided within township areas are enjoyed exclusively by ratepayers within those areas and that accordingly they should pay a higher rate in the pound. He writes: "Ratepayers from every part of the district come regularly into the township to transact business, thus participating in the advantages of the better social services provided in the town. Under land value rating the difference between social services provided in one area as compared with land in the rural sections without such services is reflected in a higher assessment of the land where the services are available—not by a higher

differential rate as is proposed under the new Bill. Manifestly it is unjust to load ratepayers in the built-up areas with a 100 per cent higher rate, in addition to the higher assessment placed upon such areas."

We await with anxiety the outcome of the deliberations in the House of Assembly. We know that the world-wide land values movement will be grateful, as we are, to Mr. Craigie and his Committee for their vigilance and prompt action in publishing and distributing this telling pamphlet. We will hope that it may lead to the rejection of the offending clauses of the Bill now before the South Australian Assembly. If landlordism wins the day, liberal principles will have suffered a serious setback, but whatever new shackles reactionary interests may forge, those who campaign to restore the equal rights of all to use land and to enjoy its community-created value will continue unabated. The challenge will give new strength to their endeavours.

A LETTER FROM E. J. CRAIGIE

On his way home to South Australia from Britain Mr. Craigie sent an air-letter to Land & Liberty from which we quote: "Last night a discussion on Australia was arranged for the benefit of migrants on board. Six speakers talked about how to make cakes and scones, and discussed cricket, football and other big national questions. Someone in the audience suggested that I should be asked to say a few words, and so I spoke about the debt and tax burdens awaiting the migrants. Life was worth living while the discussion was on and I enjoyed every minute of it. Many of these people are expecting to have things handed to them on a plate in Australia and hence they did not like my side of the picture. When I returned to Australia from the 1929 International Conference at Edinburgh I had a similar experience."

When R.M.S. Stratheden put in at Bombay Mr. Craigie took the opportunity of calling at the Libertarian Social Institute where he spent two hours answering questions about Australia and obtaining information about India. Members of the Institute are free traders, strongly opposed to State interference with industry and trade, and to State paternalism, but not as conversant with the right solution of the land question as Mr. Craigie could have wished. Although the time at his disposal was strictly limited no doubt their visitor was able to throw new light on the problem for them. He was made very welcome, a car being put at his disposal so that he might see some of the sights before returning to the ship.

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From "Land & Liberty" Offices

INTERNATIONAL CONFERENCE TO PROMOTE LAND VALUE TAXATION AND FREE TRADE

St. Andrews University, Scotland, 14th to 20th August, 1955

Invitation to join the Conference is extended to all our readers whether or not they are able to attend. Fully qualified membership entails membership of the International Union for Land Value Taxation and Free Trade at minimum annual fee of 10 shillings plus the special Conference fee of £1 towards organizing expenses, publications, the latter payable any time before the Conference begins.

Already the success of the Conference is assured. Every day enrolments are reaching us and they come from countries all over the world.

As we go to press the declared membership counts 195 from 16 countries and of them 130 intimate their intention to be present. The lists are as follows:—

I. Intending or hoping to be present

Fredk. Adams, C. A. E. Aitken, Mr. and Mrs. J. M. Austin (England).

Miss Jessica Baker, J. G. Bathe, Mr. and Mrs. Chas. H. Batty, H. A. Baxter, F. Bentley (England), K. Skytte Birkefeldt, Dan Bjørner (Denmark), Mr. and Mrs. W. E. Bland, Miss Ivy Blundell, Mr. and Mrs. V. H. Blundell, Jon. Blundell, Mr. and Mrs. F. H. Brookes, Miss Celia Brookes (England).

D. Cameron (Scotland), Mr. and Mrs. Leon Caminez (New York), Chas. E. Clarke (England), R. C. Clarke (Hong Kong), Mrs. B. Crafoord-Lundstrom (Sweden), Mrs. E. Culley (England).

Mrs. Ann Daniels (Canada), A. Daude-Bancel (France), L. F. Desmond, Ian E. Dixon, Mrs. D. Duplock (England).

Nils Ebbesen (Denmark), Mr. and Mrs. C. J. Ewing (Alabama). N. W. Foster, W. E. Fox (England).

Capt. Jesse B. Gay (Calif.), P. Giannelias (France), J. L. Geddes (Scotland), E. M. Ginders (Wales), Mr. and Mrs. Lancaster Greene (New York).

Mr. and Mrs. J. Schmidt Hansen (Denmark), A. D. Haxton, J. T. Haxton (Scotland), George F. Hellick (Penna).

Bent Jensen, H. P. Jespersen (Denmark), Dr. and Mrs. R. Johne, Eric Johnson, Mr. and Mrs. T. Jones, Mervyn Jones (England)

Mr. and Mrs. C. A. J. Kalland (England), Judge and Mrs. Max Korshak (Ill.).

Dr. A. R. Lee, Mr. and Mrs. H. R. Lee, Miss Grace Levy (England), Hon. F. A. W. Lucas, Q.C., and Mrs. Lucas (South Africa).

Mrs. A. McGrouther, D. A. MacMurchie (Scotland), Mr. and Mrs. A. W. Madsen (England), J. Rupert Mason (Calif.), Mr. and Mrs. G. M. Menninger, G. M. Menninger, jun. (Ill.), Mr. and Mrs. Ashley Mitchell, Miss Rhona Mitchell, C. W. J. Morley, George Musson (England).

A. G. Nicol-Smith (Scotland).

G. P. O'Keeffe (England).

J. Paluzie-Borrell (Spain), Mr. and Mrs. C. C. Paton, A. H. Peake (England), Mr. and Mrs. John Peter (Scotland), M. Pfannschmidt (Germany), Mr. and Mrs. J. J. Pot, P. Prins (Holland),

Miss Mary Rawson (Canada), Mr. and Mrs. R. J. Rennie (Scotland), H. Richard (Germany), Mrs. B. Riley (Canada).

James A. Sampson (S. Australia), Santiago Serra (Spain), P. Satterthwaite (England), Mr. and Mrs. J. A. Simonet (France), Rev. M. J. Stewart, Mr. and Mrs. V. G. Saldji (England), Mr. and Mrs. Henry Sandau (Denmark), Miss Helen Smith (Canada), Miss Enid Stayte, Miss A. K. Steptoe (England), Mr. and Mrs. J. C. Stewart (Hong Kong), Mr. P. R. Stubbings, Mr. and Mrs. J. R. Sumner (England).

Miss Kirsten Timm (Denmark), Max Toubeau, Mr. and Mrs. Toubeau, jun. (France).

Miss Florence Verinder (England).

Miss Betty Walden (England), Mr. and Mrs. Ole Wang (Norway), Mr. and Mrs. John W. Weir, John W. Weir, jun. (Ohio), Frank Welch (England), E. Wilson (Scotland), Mr. and Mrs. R. D. Young (England).

II. Enrolled but unable to be present

Noah D. Alper (Missouri), J. Anglada (Spain).

Arthur N. Batty (England), Edgar S. Buck (Wales), Howard L. Buck (Calif.).

Mr. and Mrs. O. Carlaw, R. Carlaw (S. Australia), W. E. Clement (Louisiana), R. Cliff (S. Australia), John S. Codman (Massachusetts).

Frank Dupuis (England).

Austin Eatts, Gerrard Eatts, Lindsey Eatts, W. Enright (S. Australia).

A. E. Farr (England), H. G. Firth (New South Wales), Charles Frick, S. Frick (S. Australia), Carl Fecheimer (Wisconsin).

A. E. Garrett (England), John Green (Scotland), Leo Guidera (S. Australia).

E. F. Halkyard (Victoria), Mrs. B. Harris, E. J. Haskett, Mr. and Mrs. A. Hutchins (S. Australia).

A. Jacob (S. Australia), R. W. Jenkins, C. H. Jones (England). B. A. Levinson, C. W. Loveridge (England).

Mrs. J. P. Moore (S. Australia), A. H. Morgan (Wales), Daniel Morris (Scotland), H. T. McGahan (New Zealand).

Sidney Needoff (England), Daniel A. Noble (Wales).

Dr. Natalie Pulvirenti (Italy).

Dr. R. O'Regan (New Zealand), S. Osgood (England), H. T. Owens (Canada).

Charles Ravasz (New South Wales), Hon. A. W. Roebuck (Canada).

H. J. Sampson, A. Schaffer, A. Schubert, Alex Schubert, Mrs. Arnold Schubert, Mr. and Mrs. Ben Schubert, Ron. Schubert (S. Australia), James D. Slater, S. W. Smith (England), Carl Strack (Ohio).

Mrs. N. Tomlinson (England), Herbert F. Thomson (New York), Mr. and Mrs. J. S. Thompson (Calif.).

A. H. Verrall (Calif.).

C. W. F. Watkinson (England), Fred. W. Workman (Calif.).

The Conference will have its first meeting on the evening of Sunday, August 14th, and will close on Saturday morning, August 20th. Accommodation has been reserved in the well-appointed Students Residence Halls which will be available as from Saturday evening, August 13th. Terms for the full length of stay (seven nights) will vary from £6 to £8 according to the nature of the accommodation, sharing of rooms being possibly required. It is earnestly requested of all, intending to come and wishing to stay at the Residence Halls, that they should let us know as soon as ever possible. Those Halls are most strongly recommended for their comfort and convenience and not least for their extraordinarily moderate terms. The organizers of the Conference regret they are unable to make travel arrangements for the members or to engage hotel accommodation, if such should be preferred.

Readers in North America who are planning to come should communicate with the official representative of the Conference, Mr. Ezra Cohen, at the Bankers & Merchants Travel Service, 511 Fifth Avenue, New York 17. Telephone: MUrray Hill 7-6938.

LOCAL TAXATION REFORM: LONDON CONFERENCE ON THE RATING OF LAND VALUES

At the L.C.C. County Hall, Saturday, 22nd January, 1955

ORGANIZED BY THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES

Following is the text of a letter of invitation sent November 3 by the United Committee for the Taxation of Land Values, Ltd., to the Clerks of the local authorities in London and the Home Counties.

LOCAL TAXATION REFORM

CONFERENCE ON THE RATING OF LAND VALUES
(With Representatives and Members of the Local Authorities in London and Home Counties and of Municipal Societies and Associations)

IN THE CONFERENCE HALL OF THE COUNTY HALL WESTMINSTER BRIDGE, LONDON, S.E.1 SATURDAY, JANUARY 22, 1955

Dear Sir,

The United Committee for the Taxation of Land Values cordially invites your Council to send representatives (not more than six in number including any principal officers) to take part in the

conference on the rating of Land Values which the Committee is convening for Saturday, January 22, 1955, to be held in the Conference Hall of the L.C.C. County Hall, Westminster Bridge, S.E.1—Morning Session at 11.0: Afternoon at 2.30.

Similar invitation is being conveyed to all Local Authorities in London and Home Counties and to certain municipal organizations concerned with local government finance.

The Conference will be welcomed by the Rt. Hon. the Chairman of the London County Council, Mr. VICTOR MISHOON, D.L., J.P.

Chairman: Rt. Hon. Lord Douglas of Barloch, K.C.M.G. Speaker: Mr. A. W. Madsen, B.SC.

The Conference is strictly *non-party*. It will be devoted to considering the reform of local taxation by causing the rates to be assessed upon the value attaching to land exclusive of, and therefore exempting, buildings and improvements. The maximum available time will be given to open discussion, the Conveners recognizing the importance of affording adequate opportunity for dealing with the many questions of principle and of practice that surround the subject.

Each representative will receive a free admission ticket and a copy of the Conference Paper on which the discussion will be based. Using the enclosed form, which should reach me not later than January 5, please intimate the names and addresses of your appointed representatives.

Yours faithfully,

WILLIAM E. BLAND,

Conference Secretary.

Invitation to appoint not more than four representatives has been extended also to a number of organizations concerned with local government finance.

Visitors' Tickets. A limited number of tickets may be available for readers of LAND & LIBERTY and other interested persons. Early application should be made to avoid disappointment.

Membership of the Conference

As we go to press 27 local authorities have accepted invitation to participate and have appointed 67 representatives. Of these 35 are officials, and 32 are Aldermen and Councillors. Decision whether or not to appoint representatives has yet to be taken by a considerable number of the councils that have been invited. Seventeen local authorities have decided not to support the Conference.

Bodies that have appointed representatives

Corporation of the City of London.

County Council: Hertfordshire.

Borough Councils: Barking, Bethnal Green, Canterbury City, Chatham, Chelsea, Kensington, Ramsgate, Reading, Reigate, Richmond, Rochester, Wanstead and Woodford, Wood Green, Woolwich.

Urban District Councils: Banstead, Carshalton, Chorley Wood, Crayford, Ruislip-Northwood, Sheerness, Welwyn Garden City.

Rural District Councils: Tendring, Wantage, Welwyn, Wokingham.

British Road Federation, London Leaseholders' Association, National Association of Parish Councils.

Authorities that have declined invitation

Boroughs: Camberwell, Deal, Hove, Leyton, Maidenhead, Paddington, Southampton, Southend-on-Sea, Southwark, Stoke Newington, Wembley.

Urban Districts: Brightlingsea, Bushey, Coulsdon and Purley, East Barnet.

Rural Districts: Cuckfield, Ongar.

Continuous Municipal Agitation

Hundreds of municipalities in Great Britain have declared their approval of the rating of land values over a period of very many years—at least 80 of them since the last war. We give here a list of those Councils in London and the Home Counties that have adopted resolutions in favour of land value rating since 1936. It may not be complete.

Acton, Barking, Battersea, Bermondsey, Bethnal Green, Bexley, Bexleyheath, Camberwell, Dagenham, Dartford, Deptford, Dover, Ealing, East Ham, Edmonton, Erith, Essex C.C., Feltham, Fulham, Gravesend, Greenwich, Hackney, Hammersmith, Hayes and Harlington, Hendon, Holborn, Hornchurch, Islington, Lambeth, Leigh, Leyton, London C.C., Portsmouth, Reading, St. Pancras, Shoreditch, Southall, Southwark, Sunbury, Tottenham, Walthamstow, Waltham Abbey, Wembley, West Ham, Willesden, Wood Green, Woolwich.

A Request to our Readers

The organizers invite the co-operation of all readers in London and the Home Counties in making this most important Conference as widely known as possible. Particularly is the assistance sought of readers who are resident in areas where representatives have not yet been appointed or where the Council has decided not to participate. Write to the Clerk of your Council, to your municipal representative and to your local newspaper recommending in the strongest possible terms that your Council should send representatives. This is a first-class opportunity effectively to promote true rating reform.

TOWN PLANNING AND LAND VALUES

Extract from the Speech by Lord Douglas of Barloch during the Second Reading of the Town and Country Planning (Scotland) Bill in the House of Lords, November 4th

When I was a very young student of economic and political questions, not many years after the passing of the first Town Planning Act, I had the pleasure of discussing these matters with those who were experts and pioneers in this question. The great apprehension which was then in the minds of persons interested in promoting town planning was the difficulties which would arise because of the high demands which it was expected would have to be met in compensation for restrictions imposed upon the use of land, and the price which might have to be paid for land acquired for public purposes.

We now seem to have gone round to quite the opposite point of view, and I am not sure that that is entirely a good thing either. It can be made too easy to impose town planning restrictions if they are not going to cost the planning authority any appreciable sum of money. After all, site values do represent something which has to be taken account of in the economic life of a country. They represent a consensus of opinion on the part of possible users of land as to the desirability and utility of the particular site in question. If that is wiped out by town planning restrictions, the inference in the first place is that the net result has been that a less profitable use of land has been imposed upon the owners and upon the possible users of the site. Undoubtedly in many cases that is necessary and desirable, but there is a certain value in requiring the planning authority to take into account the cost of what it is doing and set against that the value which it anticipates will come to the community in the long run out of what is done.

Here we have a Bill which excludes entirely from the scope of compensation for planning restrictions a very wide variety of conditions on land use. It appears—perhaps I am wrong in this construction—that if somebody has a plot of land upon which it would be possible to build twenty houses and the planning authority says, "No; you shall build only one upon it," that does not attract any compensation at all. These are drastic powers and they could lead people to adopt courses which would ignore the real values which are at stake in this matter.

Another anomaly which arises out of this Bill and its English counterpart is that, where land is acquired by a public authority for any purpose whatsoever, not merely for the purpose of carrying out some town planning operation, that land is acquired at a special price dependent upon the existing use value and the amount of the development value which was or should have been assessed under the Act of 1947. For my part, I am quite unable to understand why, when a piece of land is bought by a builder, let us say, in order to build a house upon it, he should have to pay one price, and if the local authority buy exactly the same piece of land for precisely the same purpose they are enabled to obtain it at a very much lower price. That is an anomaly which it is really extremely difficult to justify.

Another general criticism which I want to make is that this legislation has become far too complicated. The parts which remain of the development value and compensation provisions of the 1947 Act are grafted into this one and coupled with the general complexity of all these provisions, making it almost impossible for those who are concerned with the practical business of land development to know where they stand. I think that if a change had to be made

from the 1947 provisions with regard to compensation and betterment, it would have been far better to make a clean sweep of the whole thing and to leave the compensation to be paid, either upon the imposition of restrictions or upon acquisition for public purposes, to depend upon the market value of the land.

In saying that, I am not ignoring the fact that there is another element of public interest in these matters which is very important and which is not to be neglected. The site value itself-apart from the value of the buildings and improvements which happen to be upon the land-is essentially something which has been created by the activities of the general public. It is in a very real sense a community value, which ought to make a contribution to the community which has created it. That could easily have been dovetailed into the general picture if provision had been made for charging the expense of compensation for restriction or for public acquisition upon a fund which was derived out of a general levy upon site values. that case, all landowners would have been put upon a precisely equal footing. There would have been none of the discrimination and inequality which arise out of this Bill. It would have been a great deal simpler to work and people could have understood it. It would not have caused the difficulties and confusion that will arise out of this legislation. It is a great pity that a real endeavour was not made to simplify the whole problem and to put it upon a basis which would have been advantageous to the planning authority, to the public and to those who wished to develop land within the framework of planning as it has developed from time to time.

IMPORTANT DEVELOPMENT IN VICTORIA Central Valuation Department Being Established

The Melbourne *Progress*, November issue, makes an important announcement. It is that the Victorian Government is bringing forward a Valuation of Land Bill that was read for the first time by the Minister for Public Works (Mr. Merrifield) on September 15.

This Bill seeks to establish a central valuation authority under the control of a Valuer-General on lines now in operation in Queensland, New South Wales, Tasmania and in New Zealand.

The Valuer-General's Department is to be independent of any taxation or rating department and so freed from any vested interest in its own valuations. The Bill provides for the training and registration of valuers to ensure competence.

The need for a valuation authority whose officers will bring uniform methods and principles to their valuations has been long recognized by public and semi-public authorities. The lack of such a Central Authority to make valuations acceptable for all authorities requiring them has meant endless duplication, litigation and annoyance to all concerned and multiplied the cost of valuations. The position in Victoria has been that one parcel of land may be valued by separate valuers at widely different figures for Federal Land Tax, State Land Tax, Water Supply Rating, Municipal Rating, Probate, Selling Value, Mortgage Value and Land Compensation for acquisition.

The establishment of such an authority as proposed in this Bill has been urged by all parties in the State at various times over the past forty years. Municipal conferences have unanimously carried resolutions seeking this Bill. It was one of the recommendations of the Commonwealth Rural Reconstruction Commission that each State should take steps to establish such a Valuer-General's Department as now proposed. We hope that this Bill is carried and becomes law in the near future.

A MEETING IN SOUTH AUSTRALIA

The Henry George League of Kimba, South Australia, honoured the memory of Henry George at a picnic and sports gala, October 17. Mr. Reg. Carlaw, president, welcomed members and friends and among those who spoke were Messrs. James Sampson, A. E. Hutchens, Shaefer and Charles Frick. A lengthy report by the secretary, Mr. Arnold Schubert, appeared in the local press.

The sufficiency of land values to meet all the proper costs of Government was the theme of Mr. Sampson's address. Taxation on the work of man's hands he condemned as "legalized thievery", and to support that contention he referred in detail to the hoards of non-productive officials required by such tax policies, armed as they are with inquisitorial powers which should not be tolerated. He spoke of the privilege and responsibility of those who understood the Henry George doctrine of equal rights to bring economic light where political darkness now prevails. This duty had been discharged with courage and distinction by their late colleague, Mr. J. P. Moore, whose death was a great loss to the League, and Mr. Sampson invited those present to join him in paying tribute to this uncompromising champion of social justice.

Mr. Hutchens stripped tariff "protection" of its plausible wrappings to show it in its true light as sheer, naked exploitation, a powerful contributory cause of depression and war. Mr. Frick acknowledged his personal debt to Henry George whose works had provided him with the knowledge and power to debate with and dispose of all classes of political opposition, and Mr. Shaefer, in simple and moving language, illustrated the harmony between ethics and economics in an address entitled "The Earth is the Birthright of all Mankind".

ASSESSMENT OF SHOPS AND BUSINESS PREMISES

Major Tufton Beamish, M.C., M.P. for the Lewes Division, has received the following letter from Mr. H. Macmillan, then Minister of Housing and Local Government, as a result of letters from correspondents who were disturbed about the effect on shops and business premises of the new Valuation for Rating Act:—

"It was the Local Government Act, 1948, which laid down that at the revaluation houses were to be assessed on pre-war values, while it made no change in the law dealing with the assessment of other properties, so that they remain to be assessed in the ordinary way on current rental values. The Valuation for Rating Act, 1953, merely corrected the technical defects of the Act of 1948, but it did not touch the distinction between houses and shop properties.

"The new arrangements for assessing houses are restricted to the forthcoming revaluation, and the whole position will be reconsidered after then. It should, however, be remembered that where a shopkeeper lives over his shop, the part of the assessment attributable to the residential part of the premises is to be estimated on 1939 rental values."—Estates Gazette, October 16.

In the debate in the House of Commons, May, 1953, on the Bill which introduced this embroidery, Mr. Macmillan admitted that this differential treatment of houses was wrong. He comforted himself by saying that "the inequity would not operate until the whole of the reassessments were completed" and meanwhile all we could do was "to watch and pray"!

THE "BURDEN" OF THE RATES

(By A. G. Bradburn in the SOUTHSEA RATEPAYER)

Shopkeepers and owners of retail businesses will be among those most seriously affected by the provisions of the Valuation for Rating Act, 1953. This Act attempts to repair the unworkable Local Government Act, 1948, which required the estimation of construction costs and building values as related to the year 1939.

The 1953 Act retains the provisions of the earlier Act whereby the contribution from commercial premises is greater than that from houses. This arbitrary segregation of human interests overlooks the fact that shopkeepers also have homes and it is surely a self-evident fact that the interests of shopkeepers and their customers are identical. A new formula for rating assessments that could be made to work was promised when the Government introduced the interim stand-still measure—the New Valuation Lists (Postponement) Bill in 1952. The promise has not been kept. Instead the centuries old punitive principle of rent valuation has been restored, so that any attempt on the part of shopkeepers and retailers of goods and services to improve working conditions by alterations or additions to existing premises is met with an increase in the assessment of the rental value of their property.

It is really not surprising that the frustrating and penalizing effect of this system of local taxation has become known in common parlance as "the burden". Yet it is the duty of all citizens to make their proper and equitable contribution towards the cost of essential services, particularly as by their very nature these cannot be provided by citizens in their individual capacity.

For many years now there have been repeated protests against the increasing cost of the rates. Election addresses of local government candidates of all parties have contained promises to be ever watchful of municipal expenditure. To-day, when magistrates feel compelled to express misgiving in passing sentence on law-abiding citizens whose means no longer enable them to pay their rates, and when municipal treasurers are finding increasing difficulty in enforcing payment of rates, it is no exaggeration to say that the "burden" has become intolerable. The grants-in-aid and other financial assistance given by the national exchequer and paid for by the ratepayer in his dual personality as taxpayer have assumed such proportions that the problem has arisen as to what further extent a shrinking young population of producing workers can carry the burden of providing in taxation for an increasing proportion of older state dependents.

Governments have long realized that the system of levying rates on buildings is inimical to economic well-being. The relief afforded to manufacturing interests and to agriculture has to be paid for by retailers, wholesalers, non-manufacturing and professional businesses, and by the rest of the ratepayers. It is difficult to understand the logic of legislation which treats producers, distributors, and consumers as if they were independent entities.

The present rating system is inequitable in its incidence. Site value is a subject peculiarly suited to local taxation by reason of its arising from community influences, and it is accordingly desirable that the present burden of local expenditure should be transferred from rates to a rate on site value. Such legislation is in operation in Denmark, New South Wales, Queensland, Victoria, New Zealand, and other parts of the world. Its beneficial results are beyond dispute.

IDLE SITES AND HOMELESS FAMILIES IN MANCHESTER A City That Should Rate Land Values

In mid-October, Mr. Harold Macmillan, the then Minister of Housing and Local Government, rejected the Manchester City Council's plan to build 22,500 houses at Lymm and Mobberley to accommodate its "overspill" population. The Council had based its case on the magnitude and urgency of their need for houses; on the difficulty of finding other land on which they could build on the scale and at the pace required; and on the fact that both places are, in their opinion, well suited to the

development of satellite towns.

The Minister accepted that Manchester has great need for more houses and a serious difficulty in finding land on which to build them. He was anxious that they should make a drive on slum clearance and he recognized that not all families now living in slums could be re-housed on the sites to be cleared. But very strong objection was taken to the development of either Lymm or Mobberley where land is of very good agricultural quality, and it was argued that both places are too close to Manchester for the large-scale development contemplated. Mr. Macmillan considered that it would have been wrong to have made incursions into Manchester's natural green belt if that could be avoided. There were alternatives.

In a powerful leading article from which we quote, the Manchester Evening News, October 15, called for a campaign to build upwards instead of outwards. "We are back where we started eight years ago, when the planners first cast eyes on the Cheshire plain. Eight years of speculation and planning by the authorities has come to nothing; eight years of fluctuating hope among the homeless is extinguished. There can be no under-stating the problem that now faces Manchester. It demands a drastic, dynamic answer. With 20,000 homeless and ill-housed families on the waiting-lists, sites are available now for only 6,630 houses. Even if the present rate of building could be continued the unhappy folk on the waiting-lists face six, seven, eight years more waiting. But already land famine is grinding the machine to a stop. House completions at the present rate can be maintained only up to the end of 1955. And at the end of 1956 they will virtually cease. That in itself is a staggering prospect. Add to it the fact that 68,000 houses in Manchester are already condemned and falling down at the rate of two a day and the grim picture emerges of a city caught up in its own congestion, its slums increasing, its homeless without hope ...

"We believe that decanting any population to new towns involves a serious loss of time, efficiency, and energy and is a danger to health, with long journeys to work, the shops, and entertainment—journeys already becoming more frustrating and expensive as more and more vehicles pour on to our archaic road system and traffic congestion grows. And new towns create problems . . . Briefly, we believe in building upwards instead of outwards. Flats are the only way to make full use of our most precious raw material—land. We cannot afford to squander it on two-storey development. The old in the city must come down quickly and in their place must rise new flats—

large, modern, light and airy dwellings . . .

Readers were invited to express their views and in succeeding issues the *Manchester Evening News* devoted considerable space to correspondence on this subject. Quick off the mark was Mr. C. S. Lees, B.A., a reader of LAND & LIBERTY and member of the Manchester

Branch of the Land-Value Taxation League. His letter, published October 19, read in part: "I am convinced that further building outside the City boundaries is absolutely unnecessary. A glance at any of the slum districts in and around Manchester reveals acres of idle land. The land adjoining Queen's Road on the city side between Cheetham Hill Road and Rochdale Road; that adjoining parts of Abbey Hey Lane; huge tracts in Hulme and Moss Side; hundreds of acres between Manchester and Oldham—all these and many more make absurd the contention that in and near Manchester there is insufficient land.

"May I suggest that the real reason why the Council has been so slow to make use of this land inside and near its boundaries lies in its high speculative price? An acre of rural land can be bought for a few hundred pounds. An acre of town land often costs several thousand pounds. It is certain that we cannot expect full development of our town land until we eliminate the speculative price of this land—and this means a drastic revision of our rating system.

"The rating system as it stands encourages speculation and tends to restrict building. The man who holds his land out of use pays no rates; instead the rate burden falls on buildings of all description and in proportion to their size and quality. In addition, building is further penalized by heavy taxes on all the materials necessary for the construction of houses. The remedy is clear—we must shift our rates and taxes off buildings and building materials and put them on to the value of the land."

Reference to idle sites and to poor, uneconomic development (mute testimony to the consequences of taxing improvements instead of land value) was made by many other correspondents, but none of them showed in their letters awareness of the cause of what they saw. Each of these writers is a potential advocate of land value rating. We have sent them suitable literature and Mr. Lees has offered to explain the policy more fully to any who may desire further explanation. Extracts from some of the first letters published are as follows:

"There are still some available sites in the City. Let flats be built on these, and people from unfit houses moved into the flats, the unfit houses being demolished, and further flats built in their place."—Arthur England. "On the Withington Estate, there are numerous odd corners, grassed over, where at least one more house or cottage flats could be built."—Mother of Two. "Why not build houses on the acres of land now available—for instance, on the plots in the Cambridge Street and City Road areas?"—Mrs. Joan Mee.

"What does puzzle me is the fact that while such strong objections were being raised against the overspill on the grounds that the agricultural land was of great value, there were very large detached houses being built in Lymm with gardens big enough to build a few prefabs on! Surely this is not fair play."—A. S. M. Jackson. "The City Council has attempted only to hide the City's blitz scars by a wholesale cleaning up of sites and reconditioning of slightly damaged buildings. I suggest: take stock of all remaining open sites in the old boundaries and build both skyscraper flats and houses."—Fred J. Humphreys.

"With the already outsized area and its numerous possible sites for conversion, the present population, and more, could easily be accommodated in the delightful

multi-storeyed flats of the Continent and the Americas."—
D. B. Chadwick. "Manchester is dotted with small plots of waste ground. They are all shapes and sizes, but all told present a big acreage. Up to now they have apparently been ignored, but if future building land is to be so scarce then the time may soon come when these small sites will have to be developed."—Helpful. "Build now on the bombed and cleared sites available."—J. A. Dunning.

"One has only to look around certain areas within ten minutes of the City centre to see the crying need for redevelopment. In certain parts of North Manchester there are acres of land which could be utilized for housing and which, properly developed, give accommodation to hundreds of working class families."—F. E. Wilce. "In

the 'clearance' areas there are miles of roads and streets, with drainage and all services laid on, ready to be developed."—C. R. Greenwood.

"There is plenty of land that has been labelled 'clearance area' since before the war. I say build there. Working people don't want to go out of the city—they can't afford cars or the 3s. 5d. a day to and from work."—Still Hoping. "What about all these plots of land standing idle? In our street, for instance, on both sides there are vacant spaces where there used to be houses. There is at least enough room for three houses."—Mrs. E. Kirkland.

Resolutions in favour of the Rating of Land Values have been adopted by the Manchester City Council both before and since the last war.—Ed., L. & L.

MAU MAU IS VIOLENCE OF DESPAIR—By Victor Saldji*

Dr. L. S. B. Leakey in his book, Mau Mau and the Kikuyu, tells us that, "by the closing decades of the nineteenth century the early travellers and explorers of Kenya, describing Kikuyu land as they saw it, used such terms as 'as far as the eye could see it was one vast garden.' The Kikuyu district of Kiambu also became known as the granary of the caravans that were moving up and down the country to Uganda, since it was the source of vast quantities of grain, beans, etc. There can be no doubt at all that the Kikuyu population of the Kiambu district of that time was very considerable and that cultivation was very extensive indeed."

This does not suggest "soil destroying agricultural methods." Kikuyu land was known to be good because

of what the Kikuyu had produced.

Even after the reduction of the population by the ravages of smallpox, rinderpest, drought and locusts the Kikuyu were very much in evidence. Sir Charles Eliot (who was Governor from 1901-4) wrote: "The district where the land question is likely to present real difficulties is Kikuyu, as here we have the combination of a climate and country suitable to Europeans and a numerous native population . . . No one can doubt that the rich and exceptionally fertile district of Kikuyu is destined to be one of the chief centres of European cultivation" . . . (The East African Protectorate, 1905).

Despite the gaps with no African population the picture

is hardly one of a "wilderness."

One may broadly agree that the conditions for Mau Mau were bred by "pressure of population" the "impact of so-called civilization" and "the uncompromising missionaries." But let us be quite clear that it is the pressure of population within the African reserves that is being referred to. I have seen how this contrasts with the sparsity of population in the wide acres of the White Highlands. This pressure within the reserves is not a result of the work of those European social and medical workers who gave of their best, and all honour to them, but a product of the relentless policy pursued by those men who, with that basic assumption of superiority, knew that the African was meant to do the menial work, and do it for low wages.

How to secure "native labour" was the main concern of the hardcore of these early settlers. Their leader, Lord Delamere, owner of 150,000 acres, giving evidence before the Native Labour Commission of 1912-13, said: "If the policy was to be continued that every native was to be a landholder of a sufficient area on which to establish himself, then the question of obtaining a satisfactory labour

Slightly abridged and reprinted with acknowledgments from *Peace News*, November 19.

supply would never be settled . . ." He considered the soundest policy would be to curtail the reserves and although it might take a few years before the effect on the labour supply was apparent "the results would be permanent."

Land alienation had a two-fold object: to supply land for European settlement and to force the Africans on to the labour market. But it was not the only method of securing labour. Lord Hailey in his Survey tells us that the poll tax was "deliberately used" in order to produce a supply of labour. Just how deliberately we may judge from the brutal frankness of a leading article in the East African Standard of February 8, 1913, which is at least commendable for its lack of hypocrisy: "We consider that taxation is the only possible method of compelling the native to leave his reserve for the purpose of seeking work. Only in this way can the cost of living be increased for the native, and it is on this that the supply of labour and the cost of labour depends."

This "civilization" certainly hit traditional tribal customs with an impact. The concentrated land, taxation and compulsory labour legislation disintegrated the strict

inter-social relations and turned man against man.

We are told that "Kenya needs teachers to raise the standard of education of the blacks to the level of the whites." Let us pause in our pride, we educated whites, to consider what the education of these "near savages" consisted of before we assume such superiority. Although they did not have the three R's, Dr. L. S. B. Leakey tells us: "Education consisted of an organized series or stages of preparation for the responsibilities of life in the community to which the individual belonged. As such, it was fundamental education which made good citizens, honest men and women, and wise parents and leaders of the community, in which a sense of responsibility to those in lower grades and to the tribe as a whole was very strongly developed." Dr. Leakey tells us also that in the days of his boyhood among the Kikuyu thieving was almost unknown-"it was not done."

As regards a solution to the problem, I agree that ignorance is the first obstruction that must be cleared away. It is because I am convinced that there can be no hope of solving Kenya's many problems until the prevailing ignorance regarding the background to the present tragedy is cleared away, and replaced by knowledge, that I offer this criticism.

Mau Mau is no mystery when the background is known. We can only wonder that it did not come sooner. While no sane man will support the methods of Mau Mau we must recognize it for what it is—the violence of despair. It will only end when despair is replaced by hope.

NOTES AND NEWS FROM VARIOUS SOURCES

Beware of the Roquefort!

Senator Wiley, the ponderous chairman of the Senate Foreign Affairs Committee, lunched with Mendès-France in Paris last month. Towards the end of the meal, a liveried footman brought in a plate of Roquefort cheese. Immediately, the Senatorwho'd hardly said a word throughout—pointed an accusing finger at him and shouted: "The enemy!" The other guests noticed that the footman was wearing a red coat and feared that the Senator's political feelings had got the better of him.

Not at all. Senator Wiley is a native of one of America's biggest cheese-producing areas and has, apparently, spent a lifetime fighting against the importation of foreign cheeses. was referring, of course, to the Roquefort.—From Guy Henriques' Paris Diary in *Tribune*.

Sub-acquatic Subversives Threaten U.S. Security

President Eisenhower took time off from catching Rocky Mountain trout himself to veto the "un-American" trout Bill, which would have required foreign-caught trout to be labelled before being served in American restaurants.—Report in The Economist.

"We Want Cadbury's "-They Don't

Mr. H. Chapman, Vice-President of the National Confectioners' Association, told a Government inquiry in Washington that imported sweets and bars of chocolate were forcing United States manufacturers into bankruptcy or merger with other firms. The British firm of Cadbury were chiefly responsible for the "serious plight" of the American candy industry. not mind helping them, but we do mind committing suicide in the process," he said, admitting that Cadbury's chocolate bars were good and attractively wrapped. Confectionery imports had increased from 4.1 million pounds valued at \$1.9 in 1948 to 21.6 million pounds valued at \$8.8 millions last year. "It is true, percentagewise, that imports of confectionery are only around I per cent, but we see very serious injury approaching."-From a report in the Manchester Guardian.

Walking is a Healthy Pastime

The U.S. Tariff Commission began public hearings, September 21, on an application by American manufacturers to place restrictions on imports of foreign bicycles. The manufacturers asked the commission to recommend to President Eisenhower a sharp increase in tariffs, or a definite quota on foreign machines. They claimed that the high wages they paid prevented them from competing with British and other foreign manufacturers. It is of interest that in Britain a 20 per cent ad valorem duty is imposed on foreign bicycles.

What Will They Tax Next?

The assessment for rating of a 90 foot television aerial erected at Dalbeattie at a cost of £40 was the subject of a successful appeal heard by the Stewarty Valuation Appeal Court at Kirkcudbright in September. The aerial was erected to facilitate better reception. It was claimed on behalf of the appellant not to improve the property; rather did it detract from its value and appearance. The Court reduced the assessment from £3 to £2.

The Milkman's Suggestion

The Income-Tax Payer, organ of the Income-Tax Payers' Society, reports that even milkmen are being asked by Inspectors of Taxes for a return of the tips they receive. One irate purveyor of this commodity replied: "An elderly customer gives me three small white peppermints each Saturday. I eat one, give my horse one-do you want the other?"

Why Not Tax This?

A well-known stockbroker, asked what was the best and most reliable form of investment, said: "Mud."-Mr. E. C. Ingram, in his presidential address to the annual provincial meeting of the Chartered Auctioneers' and Estate Agents' Institute, reported in the Estates Gazette.

Cheap Transport Raises Land Values

The Motor Agents' Association has started a campaign to urge upon the Government the need to reduce the petrol tax, which now stands at 2s. 6d. a gallon for petrol or diesel fuel. It is argued that this would be a quick means of reducing the cost of living. The association also believes that the effect of the tax is to influence the design of motor vehicles in a manner which may adversely affect exports.

"Estate agents are reported as saying that in some London suburbs and in outlying 'commuters towns' house values are being depressed by the constant rise in fares to the centre."-Estates Gazette, October 30. These houses, as structures, are no less useful; it is land values that have been affected. The provision of cheap, fast transport from the centre increased suburban land values—as when the Tube was extended to Cockfosters before the war; now rising transport costs are lowering land values. But whether they be high or low they are due to extraneous circumstances and should be taxed and rated.

"Rad for Morale"

"It is not good for the morale of the taxpayers and ratepayers who get no subsidy and may possess no car to feel that they are contributing financially to those who have both "-Mr. W. F. Deedes, Parliamentary Secretary, Ministry of Housing and Local Government, at the Annual Conference of the National Housing and Town Planning Council, Scarborough, October 27.

Taxed Houses Subsidized

"More than three out of every four houses completed in the last twelve months were built with public subsidy. Every Council house now attracts the equivalent of a capital grant of £845, and the average tenant gets a rebate of about 40 per cent of his true rent . . . The success of the Government's drive to build more houses means that the burden is constantly rising. Last year's increase in housing subsidies (over £10 million) was the biggest on record; if present policy were continued for another ten years, its annual charge on public funds would approach £200 million."-The Economist.

The Archbishop and the Hungry

The Archbishop of York, preaching at the annual service of the United Nations Association, September 28, said: "Already there are millions in Africa, Asia, and the West Indies who live under conditions of chronic hunger and want. The underdeveloped races are rapidly becoming aware of the contrast between their semi-starvation and the prosperity of the minority in Europe and North America. Unless they are given food the hungry millions will presently rise in world revolution. It is only by a world authority that plans can be made and carried out for the production of more food and for the fairer distribution of existing supplies."

No world authority was responsible for the prosperity to which His Grace points. In the under-developed countries there are men who without working receive more in a week than the most highly skilled and industrious mechanics in North America earn in a year. Free the hungry; let them retain the value of their produce and they will neither revolt nor cast covetous eyes on the property of others. Reform of land tenure and taxation, and the removal of the tariff barriers that foster inefficient production would transform the backward countries, contributing immeasurably to world peace and human happiness.

For Jeremiahs and Colombo Planners

Sir E. John Russell, for many years Director of the Experimental Station at Rothampstead, in his new and monumental work, World Population and World Food Supplies*, writes: "There is no prospect whatever of running the World as a huge Welfare State. The burden-bearers are too few, the claimants for benefit too numerous, and the habits of parasitism engendered too pernicious. In spite of wishful thinking to the contrary, food and other commodities will flow to those countries where industry and enterprise reap their full reward rather than to those whose limits are set—be the motive ever so good. Each nation must work out its own salvation, but the more advanced can help the others by showing how best to develop their natural resources for the production of food for themselves, and commodities which other people require and which will pay for the things they need from the outside world. Co-operation on these lines, combined with a sound population policy, is the surest solution of the problem of feeding a hungry world."

* Published, 1954, by George Allen & Unwin at 50s.

HENRY GEORGE SCHOOL

A programme of Lectures and Discussion Meetings has been arranged for the remainder of 1954 and for the beginning of 1955. These supplement the Economic Study Classes which formally close during the last week in November.

Ilford. November 24 at Gants Hill Branch Library, 8.30 p.m.: Economic Brains Trust. Questionmaster—Mr. John Bennett; Panel—Messrs. V. H. Blundell, A. L. Roberts and K. Baynes. Beckenham. December 3 at Beckenham Central Library, 8 p.m.: Summary of the Basic Course—Mr. V. H. Blundell.

Welling. December 8 at Welling Branch Library, 7.45 p.m.: Economic Laws and Ethical Concepts—Mr. V. H. Blundell. Southgate. December 8 at Samaritan's Hall, Palmers Green, 8 f.m.: The Tragedy of Kenya—Mr. V. G. Saldii.

Thornton Heath. December 9 at Thornton Heath Library, 8 p.m.: Is Interest Just?—Mr. V. H. Blundell.

Westminster. December 15 at Church House, Great Smith Street, 7 p.m.: The Redistribution of Wealth—Three speakers: Mr. Charles Aitken, The Octopus of State Economic Planning; Mr. V. G. Saldji, Housing—Tragedy and Farce; Mr. V. H. Blundell, The Mirage of Increased Wages.

Birmingham. Early in December the Birmingham Branch will be addressed on The Principles of Land Valuation by a

professional valuer.

Glasgow. December 7 at the Christian Institute, Bothwell Street, 7 p.m. The Work of the Henry George School—Mr. V. H. Blundell.

Westminster. January 5 at Church House, Agricultural Policies Explained and Examined, at 7 p.m. Speaker—Mr. George Winder.

Bromley One-Day School. January 8 at Bromley Central Library, Economic Problems—Root Causes and Radical Remedies. Speakers to be announced later.

New Classes. The Session of economic study classes for the Winter period will open during the week commencing January 10. Readers of LAND & LIBERTY are invited to send for one or more envelopes of advertising material which has been specially prepared as an introduction for potential students.

School's Annual Christmas Party

A Grand Christmas Party will be held on Saturday, December 11, from 6 p.m. to 11 p.m., at the Portcullis Theatre, 9 Monck Street, S.W.1 (off Great Peter Street, 3 minutes from Land & Liberty offices). Admission, including Buffet Supper, is 4s. 6d. (double 8s. 0d.). Tickets may be obtained at the door. Included in the evening's entertainment will be a Stage Show, Ballroom Dancing, Square Dancing, Competitions, etc. Readers and friends cordially invited.

L.V.T. League-Merseyside Branch

The programme of fortnightly meetings held at the Free Church Centre, 33 Tarleton Street (off Church Street), Liverpool, 1, is as follows:

October 27. Is Interest Just? J. H. EASTWOOD.

November 10. Work and Making Work. O. B. SWEENEY. November 24. Is Monetary Inflation Inevitable

H. A. BAXTER.

December 8. The Path to Freedom. C. WATKINSON.

December 22. Taxation:

The Moral Wrong. H. T. BOOTHBY. Its Practical Effects. C. WATKINSON. The Right System. F. R. JONES.

The meetings commence at 7.45 p.m. Each subject is treated in such a way as to provide an economic education in itself. Ample time for questions and discussion affords opportunity for those who wish to acquire the art of speaking so that they may the more effectively advocate the policy of the League. A cordial invitation is extended to all readers in the North West to attend the meetings of the Merseyside Branch. Interested readers who are not already members of the Branch or who do not receive notices of Merseyside activities should write to Miss Kathleen Hand, Honorary Secretary, at 14 Bentley Road, Liverpool, 8.

Readers of Land & Liberty are invited to attend a social evening (with an address and discussion) which has been arranged on the occasion of MISS Frances Verinder's return to South Africa. Miss Verinder who has for many years been a resident there will give a talk on The Racial Question and the Policy of Apartheid. She will relate her personal experiences of this important aspect of human relationships in the economic and social sphere. The meeting will be held on Tuesday, November 30, at Hope House (junction of Great Peter Street and Great Smith Street, London, S.W.1). The reception will begin at 7 p.m. when refreshments (2s. 0d.) will be served. Talk and Discussion will begin at 7.45 p.m.

SUBSCRIPTIONS AND DONATIONS

The United Committee for the Taxation of Land Values, Ltd. (proprietors of LAND & LIBERTY, postal subscription 10s. or \$2 from U.S.A. and Canada), the International Union for Land Value Taxation and Free Trade, and the Leagues listed below are maintained by the voluntary support of those who believe in and would seek to advance the principle and policy which the Committee, the Union and the Leagues advocate: Land Value Taxation and Free Trade in its fulness, with removal of the tax burden on industry and abolition of all monopolies and special privileges that interfere with the production of wealth and prevent its just distribution. Cheques, etc., may be made payable to R. W. Frost (United Committee), Ashley Mitchell (International Union) or to W. E. Fox (The Land-Value Taxation League), 4 Great Smith Street, S.W.1.

Transatlantic Readers

Friends in the U.S.A. and Canada can contribute through the Robert Schalkenbach Foundation, 48-50, East 69th Street, New York, in which case they should name LAND & LIBERTY and make cheques, etc., payable to the Foundation.

ADDRESSES

At 4, Great Smith Street, London, S.W.1. Telephone: Abbey 6665; United Committee for the Taxation of Land Values, Ltd., Richard William Frost (Hon. Treasurer); A. W. Madsen (Secretary); International Union for Land Value Taxation and Free Trade, Ashley Mitchell (Hon. Treasurer); The Land-Value Taxation League, S. Martin (Hon. Secretary); Henry George School of Social Science, V. H. Blundell (Director of Studies), with Branches at Birmingham, Blackburn, Liverpool, Manchester, Portsmouth, various London suburbs, and Glasgow.

Branches of the Land-Value Taxation League: Derbyshire, G. Musson (Hon. Secretary), 29, Denby Lane, Codnor. Manchester, Mrs. D. J. Owen (Hon. Secretary), 12, Hillside Rd., Offerton, Stockport. Merseyside, Miss K. Hand (Hon. Secretary), 14, Bentley Road, Liverpool, 8. Portsmouth, H. R. Lee (Hon. Secretary), 13, Lawrence Road, Southsea. Yorkshire and Northern, Howard Binns (Hon. Secretary), 3, Westfield Road, Riddlesden, Keighley. Midland, Dirom Young (Hon. Secretary pro tem), 15, Boultbee Road, Wylde Green, Sutton Coldfield.

Scottish League for Land Value Taxation, R. J. Rennie (Hon. Secretary and Treasurer), 220, Mill Street, Rutherglen, Glasgow. Edinburgh League. At a general meeting of its members on March 12, the Edinburgh League was by resolution merged in the Scottish League. Welsh League, Dr. Fredk. Jones (Hon. Secretary), 53 Amesbury Road, Penylan, Cardiff. Crosby Henry George Fellowship, C. C. Paton (Hon. Secretary), 11, Tudor Road, Liverpool, 23.

Office of the President of the International Union: Mr. J. Rupert Mason, 1920 Lake Street, San Francisco, 21.

FORM OF BEQUEST

I bequeath, free of duty, to the United Committee for the Taxation of Land Values, Limited, the sum of £.....

A Free Copy of "Land & Liberty" is an invitation to become a subscriber. Monthly 1s. By post 10s. a year; U.S.A. and Canada, \$2.

THE RENT OF LAND IS PUBLIC PROPERTY An Estate Agent States The Case

As a supplement to the "Dialogue in an Estate Agent's Office" in our previous issue, we reprint with acknowledgments this introduction to a brochure published by North-West Suburban Properties, Ltd., a firm of Golders Green estate agents. Very clearly it illustrates some of the factors that give value to land. That value, which arises solely from the presence and activities of the community, should be collected for the benefit of the community by means of the rating and taxation of land values.

The North West Districts are recognized as the finest and most popular of all London's residential areas, and Golders Green is the hub of North West London, having frequent Bus, Trolley Bus, Green Line and Tube services to all the surrounding areas, the City and the West End. In fact the whole area is exceedingly well served as regards means of communication.

The roads are excellent, and kept in good repair.

The area is transversed from west to east by the North Circular Road, from north to south by the Watford By-pass and Hendon Way, and also by the Edgware Road which forms part of the Trunk Road from London to Holyhead. North West Suburban Properties, Ltd. (N.W.S.P.), whose Estate Offices are facing Golders Green Tube Station and Bus Terminus, are thus conveniently situated . . .

Facilities for Worship

In the Borough of Hendon alone there are over fifty places of worship, all the principal religious denominations being represented, including Non-conformist and Roman Catholic as well as the Established Church, and for those of the Jewish faith North West London is served with some twenty Synagogues.

Public Services

All modern Public Utilities are in full and efficient operation. Health and Social Services include comprehensive Maternity, Child Welfare and School Health Services, up-to-date and well equipped Isolation Hospitals, Home Help and Meals Services, and extensive well stocked Libraries.

Education

North West London has for many years been noted for its fine schools, at the head of which stand the well known Public Schools of Harrow and Mill Hill.

In addition to a large number of private schools of the highest reputation, there are numerous State Primary and Secondary Schools, Secondary Grammar Schools and Secondary Technical Schools, all ably administered.

The very young are also well catered for by an adequate number of Nursery Schools both Council and Private.

Hendon is fortunate in having a new Technical College and five Evening Institutes, while its Youth Service includes some 232 organizations catering for the leisure time occupation of the young.

Shopping Facilities

The North West areas, and in particular Golders Green have excellent and extensive shopping centres comparing favourably in every way with those to be found in other parts of London and other large towns, while the many conveniences of transport make it easy for the shopping public to go from one district to another.

Indoor Entertainment

Entertainment facilities are comprehensive and first rate. The Golders Green Hippodrome, a large and modern theatre, provides first class stage shows, and often presents Plays and Musical Comedies prior to West-end production.

The district is well served with Cinemas and there are regular dances, concerts and other social functions, many of them organized by the numerous social, political and other Societies, among which the new comer is assured of a warm welcome.

Sports and Recreation

Opportunities for outdoor recreation are countless and include all those sports which the open character of the area renders possible.

Over 2,000 acres of parks and open spaces provide an abundance of cricket, football and hockey pitches, bowling and putting greens, and tennis courts.

There is a Greyhound Racing Stadium at West Hendon. There are also many open-air Swimming Pools whilst other outdoor amenities include 18-hole Golf Courses as attractive in setting as they are sporting in character.

The close proximity of Hampstead Heath is an added attraction.

Prices Demanded for Living and Working Space

"I do like to be beside the seaside" sings the owner of the little piece of freehold land in the centre of an unnamed South Coast town offered for sale in the Estates Gazette. He is asking a price well in excess of a quarter of a million pounds per acre for the "valuable corner site, about 3,300 square feet"—£14,500.

London, E.C.1. Valuable Building Site situate at Kirby Street, just off Hatton Garden, with frontage of about 164 feet. Site area approximately 13,000 square feet. Zoned for light industry. Freehold, £28,000.

Gosport, Hants. Freehold Industrial Site of approximately 17 acres with an excellent frontage to the Fareham-Gosport Road. Planning consent obtained, licence granted and plans prepared for the erection of a factory having a floor area not exceeding 150,000 square feet. Main services available. £30,000.

Ifford, Essex. Excellent Sports Ground. Few minutes from buses and close to Underground. Over 3½ acres. Freehold, £5,000.

West Middlesex. Splendid level site, approximately 12½ acres, actually adjoining railway, only 1 minute from Underground Station. Ideal for Company's Sports Ground. Freehold, £14,000.

Hornsey, N.8. General Industrial Land. 55 feet by 112 feet. Excellent facilities, £3,500.

Rhyl, N. Wales. 31 acres Building Land. 224 Plots with planning approval for Bungalows. £22,000.

Worthing, Sussex. In beautiful wooded surroundings. Immediately adjacent to Downs and Golf Course. Building Estate of 18 acres. All services available. Suitable for best type of residential development only. Price £1,000 per acre.

Epping Forest District. Building Site. 2 mins. Central Line. About 4 acres. Ripe for good-class houses or flats. £25,000.

Petersfield. Excellent Shop Site in best possible position in this busy market town, suitable any trade. £4,750.

"Others may use the ocean as their road, only the English make it their abode"—For sale, freehold and with possession, 1,300 square yards dominating peninsular site; unrivalled position in the heart of a Sussex coastal town, with frontages to the sea front and the premier shopping thoroughfare. Rectangular cleared site ready for immediate development by erection of shops, offices, flats, cinema, etc. £30,000. This is equivalent to more than £110,000 per acre.