

# LAND & LIBERTY

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## IN THE NAME OF SOCIAL SECURITY

THE GOVERNMENT'S proposals for Social Insurance are set forth in the White Papers Cmd 6550 (6d.) and Cmd 6551 (3d.), the latter dealing specially with Workmen's Compensation. The proposals made by Sir William Beveridge in his report on Social Insurance and Allied Services were debated in the House of Commons on 16th to 18th February, 1943. The Government had promised a thorough examination for report to the House; but in the debate it was made clear that while the Government accepted the main principles of the plan, there could, as Sir John Anderson said, be no final commitment. "The Government would

press forward with the preparation of a Bill, or group of Bills, and when that work had been completed they would review their policy, and Parliament would have an opportunity of pronouncing on the scheme as a whole in relation to other schemes, and in the light of the financial situation as it can best be estimated at that time." Sir Kingsley Wood, then Chancellor of the Exchequer, said that they had to consider the finances of the country during and after the war and what they were embarking on, and the question also of the heavy taxation which was bearing hardly on all sections of the community; after the necessary legislation had been prepared, the Government definitely reserved the right to look at the financial situation of the country and then come to their conclusions.

Winding up the debate, Mr. Herbert Morrison said: "When our administrative preparations are so far completed that we know where we are better than we know now, and when we have considered the finances of this in itself and in relation to other claims and in relation to the general financial situation, we will not wait for the Bill but will report to the House what our conclusions are. . . . We will take into account this social security scheme together with other claims on the nation's purse and report them to the House."

We remember also Mr. Churchill's declaration in his broadcast of 21st March, 1943: "We must beware of attempts to over-persuade or even to coerce His Majesty's Government or their unknown successors, in conditions which no one can foresee and which may be years ahead, to impose great new expenditures on the State without any relation to the circumstances which might prevail at that time and to make them pledge themselves to particular schemes without relation to other extremely important aspects of our post-war needs. . . .

For the present during the war our rule should be no promises but every preparation, including where required preliminary legislative preparations."

The White Paper makes no reference to these reservations. Are they to be regarded as withdrawn because the Government has now submitted its proposals? With all the suggested expenditure on what is called the "social services" and the considerably increased taxation it would involve, the Government is faced with enormous commitments apart altogether from the service of the ever-increasing public debt and items like war damage compensation, war pensions, refund of excess profits tax, payment of post-war credits, etc. The Government's promises within and without the whole series of White Papers, its pledges of subsidies and grants for agriculture, housing, reconstruction, and much else, its employment policy of "making work" by the expenditure of public money, all trend in the same direction, to mounting burdens on the taxpayer or to inflation. The beneficiaries, if there are any at the end of the road, can alone be the recipients of the rent of land.

Social security, as the term is used to describe the schemes of taking from some and giving to others, is admittedly an ambulance plan rendered necessary by the lowness of wages. Its mentality is the acceptance of the unequal distribution of wealth as a natural accompaniment of social growth. It is oblivious to any causation of undeserved poverty. It ignores the existence and the power of monopoly and privilege. It would use the engine of taxation in an effort, well intentioned without doubt, to create funds for the mitigation of distress wholly indifferent to the nature of the taxation and its incidence upon trade and industry. The great thing is to get the money, no matter how. It is a mentality fatal to social progress, and the more it is indulged in the farther the hopes recede of rentlifting the restrictive and representative burdens on the people, of abolishing the tariffs and all the fiscal excisions which add to the cost of living. Suppose the family allowances, for example, came from the purchase tax, the entertainment tax, the customs duties that impoverish the family, so that the money, come how it may, shall help to pay house rent and give the landlord a security he is without at present? The immediate result may be seen in this or that person helped over a stile, but what is not seen is the creation on all hands of conditions

that make for poverty and the necessity for more of the medicine that has proved so futile.

The proposals the Government has put forward follow the general lines of the Beveridge report: the insurance of the whole population by universal compulsion; the imposition of new or increased taxes, for without the income so derived it would be impossible to dispense the benefits. The proposals are, in fact, *first and foremost a tax plan* from which altogether, according to the actuary's estimate, it will be necessary to obtain, in the first year of operation (supposedly 1945), an amount of £650 millions and growing to £831 millions a year in 1975, exclusive of the cost of the family allowances to be given in kind at an estimated cost of about £60 millions a year; whereas the present cost of the social services is £411 millions a year. The taxes applied are the personal contributions and employers' contributions, the "poll taxes" and the "taxes on employment" in Sir William Beveridge's apt phrase; and the levy of general taxation and of local rates (£352 millions in the first year of operation or £412 millions including the family allowances in kind) to make up the revenue required.

The first Bill promised by the Government is one to establish a Ministry of Social Insurance, transferring to it responsibility for the existing social insurance schemes. The next step will be a Bill dealing with family allowances, but it is intended that the coming into operation of the scheme should be deferred till after the war. As for the rest we leave the Report and the discussion of its projects with the following quotations: Par. 184, "The Bill to implement the scheme of comprehensive social insurance will inevitably be a measure of great length and complexity. Subject, of course, to the discussion by Parliament of the proposals set out in this Paper, it is intended to press on with the preparation of the Bill and to introduce it as soon as possible." Par. 35, "The application of the principle of universality must inevitably lengthen the task of working out and bringing into operation the new scheme of social insurance. That task would in any event have been considerable, on account of the other changes proposed. But its complexity is much increased by extending it beyond a single class. To bring a universal scheme into operation will therefore take an appreciable time. . . ."

Par. 37, "Under the new scheme it will be necessary to obtain and

classify information about the whole population so as to enable every person to be placed in his or her appropriate class. After that it will be necessary to compile and maintain one or more central registers, in which the insurance record and status of every insured person will be entered and kept up to date. The register will be an essential feature of the scheme for several reasons: first, to record classification and transfer between classes; second, to facilitate enforcement of the payment of contributions; and third, so that the record of any insured person in relation to contributions and benefits can be ascertained when necessary."

Such will be the afflictions of a society that has failed to solve the problem of poverty. The Lord visited his wrath on David for counting the people.

### SCOTLAND FOR SALE

IN THE House of Commons, on 4th July, Mr. Tom Johnston, the Secretary of State for Scotland, moved the Vote for the Department of Agriculture and said in the course of his speech: "If I may express a purely personal point of view, the one serious handicap to a long-term guarantee of stability and assured prices in industry is a widespread fear that a great part of any assistance given to agriculture, may disappear in land speculation, and that unjust and unwarranted rent-raising may absorb part—only part—of what the nation would be willing to see devoted to an increase in agricultural well-being. It is not only here and there that a landlord may seek to extract rents beyond any reasonable figure of recompense for his outlays on farm buildings, for example, but do not let us forget the owner-occupier who may capitalise his guaranteed prices, and sell out to needy and anxious buyers at greatly enhanced figures. That certainly happened in the boom period immediately following the last war, and I have already evidence that there is again a beginning of that sort of thing."

Later in the debate, Mr. Johnston spoke of the difficulty that has arisen "when we get farms during the war jumping in rent from £700 to £1,000, and when we get increases in rent of £500, £400 and so on, all of which are before us now." He said also that there were great and practically unexplored methods of developing the home market, "but the speculator, the regrater and the exploiter require to be prevented from harassing this great industry with their exactions." Mr. Johnston was expressing a "purely personal opinion," but we have his testimony as Secretary of State for Scotland that land speculation is rife; that the assistance the Government gives to agriculture is being capitalised in higher rents and prices of land—and is thus lost to agriculture. With what wisdom are our Ministers guided who thus shuffle the wickedness of their policies on the shoulders of people who quite naturally take advantage of it? The Government itself has boosted the monopoly price of land at the general expense; it has itself made the

gifts of these unearned gains, and it will not do for any of its Ministers to denounce as "regraters and exploiters" those who cannot but accept them.

Among recent sales of Scottish land advertised or reported are: The Abrichan estate of 17,600 acres in Inverness-shire, which includes several farms and crofts, extensive salmon and trout fishing, and 9,000 acres of grouse moors; the Dunnotar estate in Kincardineshire, 4,000 acres, with 24 farms and holdings, good low ground shooting and £284 ten duties in the town of Stonehaven; the 6,000-acre Rosneath Estate, former residence of Princess Louise, Duchess of Argyll; the Islands of Eriskay, South Uist and Benbecula, extending to 90,000 acres, sold to Mr. Andrew, the London banker; the 20,000 acres of the Rannoch estates, sold by Colonel J. M. Cobbold, who earlier sold the 21,500-acre adjoining estate of Craganour, comprising deer forests and grouse moors; Kyllachy House and 4,000 acres in Inverness-shire, with grouse moor and nearly five miles of salmon fishing, bought by Colonel Leonard Hardy, of Foston Hall, Derby; and smaller lots like the Myreside estate in Perthshire, of 425 acres "all in a ring fence," including farms, small holdings and cottages; the Darleith estate in Dumbartonshire, "most convenient to rail and bus services," of 1,280 acres, including woodlands, grouse moor and trout fishing in a private reservoir; and the 1,245-acre Drumfreck estate in Perthshire, "together with the shooting rights and 1½ miles of the east bank of Blackwater."

Mr. W. R. Hipwell, president of the Allied Ex-Services' Association, 132 Fleet Street, E.C.4, writing in a recent issue of the *Perthshire Advertiser*, deplored the way in which slice by slice large tracts of Bonnie Scotland are being carved up and sold, and added: "Thousands of Scots, especially from the Highlands, have been driven from their crofts and beggared. They migrated in thousands to Canada and New Zealand, as well as to the U.S.A., whilst others went south and found a living (and later starvation) in the shipyards on the Clyde and in the pits and iron works of Lanarkshire. Is it any wonder that generations of Scots have always been such dour rebels?"

Would that they were more so. The amazing thing is the supineness of Scotsmen in the face of the landlordism that rules all. The way out is clearly shown in Henry George's stirring address, *Scotland and Scotsmen* (2d.), which is as true to-day as when it was delivered. As for action, George remarked: "Those Scottish Highlanders have been an ideal people with the aristocracy; they fight like lions abroad, but they are at home as sheep at home; don't you think that alongside of the Scottish lion you ought to put a Scottish sheep? . . . There is a fungus moss creeping over the ground; even sheep are giving way to the solitude of the deer forest and the grouse moor; will you, men who love Scotland, let it go on?"

### "THOU SHALT NOT STEAL"

REPLY TO A TORY M.P.

When Sir Waldron Smithers, M.P., recently revived the old charge, made against any proposal that seemed to threaten what the Tories call the "Rights of Property" that such proposals involved a breach of the eighth commandment, Mr. Hannen Swaffer made reply in the *Daily Herald*. But there was more to be said. Mr. Verinder saw opportunity of sending Mr. Swaffer Henry George's address *Thou Shalt Not Steal*, of which Mr. Swaffer made immediate and excellent use in the *Daily Herald* of 30th August, as the following extract from his article shows:—

"Labour's complaint that Sir Waldron Smithers, M.P., quoted 'Thou shalt not steal' in favour of private enterprise and against the 'threat of Socialism' makes topical the address on the commandment delivered to the Anti-Poverty Society by Henry George in New York so long ago as 1887.

"According to men who pretended to teach the Gospel, he said, the words, 'Thou shalt not steal,' merely meant 'Thou shalt not go into the penitentiary,' for if you stole enough and did not get caught you could have a front row in the churches.

"Thou shalt not steal,' however, does not merely mean we shall not pick pockets or commit burglary or highway robbery, but also that we shall not take that to which we are not entitled to the detriment of others."

"Besides, went on the great advocate of taxation of land values, surely 'Thou shalt not steal' also meant 'Thou shalt not suffer thyself or anybody else to be stolen from.'

"If it did, then all, rich and poor alike, were responsible for the social crime that produced poverty—not merely those who monopolised land but those who permitted it to be monopolised were parties to the theft.

"It is particularly necessary that this should be understood at a time when, if land monopoly continues, all the pledges of new and better towns and cities will have to be broken, and all the schemes of altruistic councils and the plans of brave-thinking architects will have to be destroyed.

"I know one town where, on the reopened beaches, holiday crowds wave to the barges full of men going off to France, and where, overhead, the planes go forth to speed on victory.

"But, in the streets behind—in the blitzed areas—speculators are buying up bombed sites, hoping to make a profit out of the waste and desolation endured by a brave people in the most heroic days of all their history.

"Henry George, in 1887, saw ahead of him and his co-workers a long struggle the end of which they might never see.

"But what of that?' he ended.

"We, in taking part in it, are doing something to bring on earth the Kingdom of God, and to make for those who come after conditions of life that will prevail in Heaven."

## THE FOUNDATION OF LAND REFORM

THERE WILL, probably be general agreement that the objects of land reform are: (1) to ensure that land becomes available for use when it is required, (2) to prevent an excessive price or rent being exacted for such use, (3) to prevent land from being used for purposes which are detrimental to adjoining owners and occupiers or to the community generally, and (4) to secure for the community the value which attaches to land by reason of the existence of the community.

Differences may exist as to the relative importance of these objects, as to their inter-relation, and as to the means of achieving them; but, as a broad statement of policy, we think they would command general support.

At the present time there is nothing in this country which will ensure that land shall become available for use as it is required. Indeed, the contrary is rather the case, for the owner of vacant land escapes all taxation in respect of it except death duties, whereas used land is subject to annual rates and taxes. The recent White Paper on the Control of Land Use does not deal with this problem. Nevertheless it is of fundamental importance, for the holding of land out of use stops the production of wealth at its source, and, by shortening the available supply raises the level of land prices.

Thus, it will be seen that the first and second objectives of land reform are closely connected. The difficulty of excessive price of land is not confined to cases in which it is required for public purposes, but extends throughout the whole range of economic activity—agriculture, building, manufacture, commerce are all affected.

Compulsory purchase can be resorted to where land is needed for public purposes, but it is not available in private transactions. In any event, although it may overcome the reluctance of the owner to sell, it affords no guarantee that the land can be acquired at a reasonable price. Arbitration to fix the price on compulsory purchase is most unsatisfactory, because there are no established and incontrovertible standards of value by which the price can be assessed.

No solution can be found short of a universal valuation of the value of all land and one to be revised at reasonably frequent intervals. Such valuation should be accompanied by a tax or local rate levied on land values. This serves two purposes. It will discourage owners from claiming that their land should be entered in the valuation roll at excessive figures. At the same time it will discourage owners of unused or poorly developed land from withholding it from use or from redevelopment.

The prevention of land being used for purposes which are detrimental to the community is the primary purpose of town planning. In practice this involves in some cases restrictions, e.g., for open spaces, which diminish or destroy the saleable value of the land, giving

rise to claims for compensation or necessitating compulsory acquisition. Compulsory acquisition may also be needed for widening of existing streets or the making of new thoroughfares, and for other purposes. Whether compensation or purchase is the proper course in any case, the problem of valuation arises, and it is notorious that high claims for compensation have been the greatest hindrance to the progress of effective town planning. Here again land valuation is needed.

The fourth point needs no elaboration. It is generally admitted that the value of land is the result of public expenditure and of the general activity of the community. It is, therefore, right that the community should reap the benefit of it. At the same time it is inherently unfair, for example, that the occupiers of houses and other property should be subjected to local rates to defray the cost of public services which make land valuable, while the owners of the land as such bear no share of such expenditure.

It is clear that a general valuation of land is the necessary and indispensable basis of land reform. It will be useful to say something of the methods by which such a valuation can be effected.

In the first place, the valuation should be of the site, that is to say, of the land disregarding the value of any buildings or other improvements which may be on it. This is necessary among other reasons in order that the values of adjacent sites may be arrived at upon a comparable basis. It ensures that adjacent sites of equal size, shape and value shall be entered in the valuation roll at the same figure. The result could not be achieved if the improvements were valued with the land, for the improvements on equally valuable sites may and often do have diverse values.

Moreover, it is the value of the site which it is in most cases important to know, and as to which, under existing arbitration procedures, the greatest divergence of opinion arises. To value the land alone reduces the magnitude of the task to be undertaken, and makes for speed and certainty.

The greater ease of valuing the land than the land together with the improvements is attested by experience. In New York and other American cities the land is valued separately from the improvements as a first step towards ascertaining the improved value upon which their local taxation is based. This apparently unnecessary stage in the valuation is introduced because it makes for more precision than can be attained when land and the improvements on it are valued as a single whole.

The tools of land valuation are a map showing the boundaries of each plot of land to be valued. The large-scale Ordnance Maps fulfil that purpose, and are in fact constantly used in the buying and selling of land. Their defect is that they are not up to date, as a considerable interval elapses

before a new edition of any sheet is published. Data for the correction of the Ordnance Maps are in the hands of the Inland Revenue in the particulars which have to be supplied of every sale of a freehold, and of the creation or transfer of any lease for seven years or longer. The preparation of the necessary maps, therefore, offers no difficulty.

The particulars about sales and leases which are delivered to the Inland Revenue also supply invaluable information about the value of land as revealed by current transactions. The District Valuers of the Board of Inland Revenue, who are trained valuers, not only receive this information, but have also to put it to practical use. They are asked to advise as regards the price or rent to be paid where land is acquired by the Government. They also have to advise in many cases where land is acquired by local authorities, either because they are acting for the local authority or because they have to advise a government department to which a request for loan sanction has been made.

The initial cost of creating the necessary registers or valuation rolls and maps would no doubt be appreciable, but it could be looked upon as mainly a capital expenditure. Subsequent revisions of the valuation could be made much more quickly and cheaply. Even the initial valuation would pay for itself in a very short time in the saving of money on public purchases of land, quite apart from the other advantages it would bring.

It will be seen that there is no great technical difficulty in making a valuation of the land in this country. What is lacking is realisation of the necessity of this step. It is and must be the basis of any rational treatment of the land question.

The sooner it is commenced, the sooner we shall be on the way to a solution of the land problem.

C. E. C., Worcestershire, writes 1st September: "There is I believe a general day of prayer on Sunday, 3rd September, and I thought it would be a good idea for all who support our cause. I believe it to be the only way to lasting peace to send you an extra donation. I am enclosing a small cheque, and propose doing so whenever a special day of prayer or thanksgiving is called for. I hope a lot of others will do the same." Appreciating this good intention, we gladly pass on our correspondents' invitation—and exhortation—for the sake of the cause.

S. C. S., Halifax, writes: "I was greatly pleased to see in July issue, page 144, that one hundred copies of *Social Problems* have been dispatched to prisoner of war camps. Please find enclosed £1 towards sending a few more books out to the soldiers."

### FORM OF BEQUEST

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

## DELUSIONS OF "COMMON SENSE"

The Editor, *Land & Liberty*.

SIR,—A perusal of utterances by British leaders on the subject of Imperial Preference and similar utterances by American leaders and publicists on the vital principles on which the peace of the world and the continuance of civilization depend, is not encouraging to true Liberals—those who know that Liberty is the soul and inspiration of Liberalism, and that the old liberal parties of our two countries have lost their souls. For these leaders and publicists are filled to overflowing with "common sense," the "wisdom of this world," which is characterized by the Good Book as "foolishness unto God."

Most men are very proud of what they call their "common sense" and regard as wisdom. Voltaire said: "Common sense is like diamonds and rubies—the rarest and most precious thing on earth." He was wrong. As its name indicates, it is the most common and in many ways the most worthless thing on earth. Especially is this true in the matter of human relations, the affairs of men and nations as affecting their well-being and happiness.

The whole educational course of economics or sociology is poisoned by the tacit belief that the interests of men and nations are not merely diverse, but incompatible and antagonistic, a belief that the religious leaders of the world seem to accept, since they make no convincing effort to dissipate it. Probably they do not know how, though it is their business to know, for surely God never made the world on any such diabolical principle.

The delusions of common sense are innumerable, but it is enough to say here that in their times and places all the wrongs and injustices under which humanity has laboured have been cherished and maintained, by force when necessary, by this common sense, the wisdom of this world. I will confine myself to the one wrong whose continuance means a succession of wars until civilization perishes from the earth.

This wrong is the game of "beggar my neighbour" which the nations persist in playing under the delusion that they are "protecting" their industry and their economic interests.

Take a look over the business world and observe that it comprises two classes—employers and employees; the one class buying labour and selling the products thereof, and the other selling labour and buying its products. Common sense tells the world that tariff and other taxes which raise or maintain prices of goods at high levels benefit those who have only labour to sell and must buy the goods, and the workers believe it, for they persist in electing to their legislatures the men who tell them this.

As has often been said, all industry depends on the demands of men for goods which they secure through the channels of trade. Common sense tells them they may augment their industry

and their prosperity by obstructing trade, and they believe this also.

Another commonplace truth is that trade is a two-way traffic, to obstruct which one way obstructs it both ways, but common sense refuses to accept the inevitable lesson taught by this truth. Befooled by what may be called a "money economy," common sense tells the nations to beware less by freeing the channels of trade from all barriers they enable their people to get from abroad too much for their money, and so prostrate their own industries. Since every country's money circulates only at home, where it is legal tender, the only real payment for imports is by exports. The "flood of foreign goods," against which Protectionists warn us, could be paid for only by a similar export "flood of domestic goods." It is not easy to see how this would prostrate our industries, as common sense asserts.

Behind these delusions regarding

## CURRENCY QUACKS

MUNICIPAL AUTHORITIES, says Mr. Oscar R. Hobson, City Editor of the *News Chronicle* (4th September), are being bombarded with copies of a leaflet headed "The Issue of Interest Free Loans for Post-War Municipal Housing." This is a plea for the extension by the Government to municipal authorities of interest-free loans for the financing of municipal houses. It has apparently received some attention, not on its merits, but by reason of the fact that it opens with a reference to a resolution by the Aylesbury Borough Council.

On 4th May, 1944, the Aylesbury Borough Council, Mr. Hobson learns from the leaflet, passed by 13 votes to four a resolution demanding State Control of the Bank of England, and the granting by the Government of interest-free housing loans to municipal authorities.

"Apparently this baker's dozen of Aylesbury councillors," Mr. Hobson goes on to remark, "have taken it upon themselves to support a scheme for the repeal of the Bank Charter Act so that the Bank of England may become State-controlled instead of functioning as a privately owned institution as at present, and the sole rights to issue all currency and credit will then revert to the State, who are the rightful owners of this sovereign power."

"When that has been accomplished money and credits are to be 'newly created' by the Government and handed over to local authorities, who will thus be able to build houses without financial burden on themselves, merely collecting the rents and handing them over to the Government in repayment of the advances.

"The scheme betrays the closest family resemblance to the innumerable plans for getting something for nothing which have constantly seen the light since the dawn of history, and will doubtless go on doing so till

exchange or trade, lurks another delusion, the parent of all and greatest of all—that the planet upon which we are born and must live out our lives is properly like other property, to be used when and where it is profitable to its "owner" to use it and held idle when profit ceases, as the dog in the manger held the hay. God never made this world for dogs in the manger to play with. Because it is thus played with, access to its resources is made difficult and at times impossible, and out of this difficulty arises the belief in sundry lands not so well supplied with natural resources that their people need "more living room," and inspire them to get it by force of arms.

That the social laws of God, His natural laws, are as harmonious as the physical laws that keep the universe alive and moving will be seen when men raise their common sense, the wisdom of this world, to the level of intelligence that is *not* foolishness unto God.

Yours, etc.,

New York.

STEPHEN BELL.

the crack of doom. The sponsors of this one, as of many others, are at pains to make out that 'this scheme is not inflation,' since, in the end, the purchasing power 'newly created' will be cancelled by repayment. But one would like to ask a question or two about this. When the housing credit is created, is anybody deprived of a corresponding amount of purchasing power? The answer is evidently 'No.' But if so, the 'creation' involves an addition to the total volume of purchasing power in existence beyond that which would have existed if the Bank Act had not been repealed and the State assumed its 'sovereign' power of printing new money or writing it in bank ledgers. And if there is more purchasing power and no more things to use it on, must not the price of goods and services (in this case building materials and perhaps building operatives' wages and master builders' profits) go up?

"In the condition of affairs which will exist after the war that dilemma is inescapable. There will be a shortage of building materials and building labour. Interest-free loans will not enable one single extra house to be built. All that they can do is to make houses more expensive, and that is obviously the reverse of what is desired."

Indeed, as Mr. Hobson further showed, if the idea was confined to interest-free credits for housing to be granted within the limitations of present-day banking law "the interest-free quality of the credits would merely have represented an extra State subsidy for housing. That would have been an arguable case. As it is, the proposal is sheer inflation, notwithstanding the provision for repayment in 60 years, for it represents an addition to purchasing power without the slightest prospect of a corresponding addition to the goods and services offering."



## LOCAL TAXATION REFORM

MENDING THE PRESENT SYSTEM, BUT ON LAND VALUE RATING—SILENCE

A STUDY of valuation for local rating by Professor and Mrs. Hicks and Mr. C. E. V. Jeser has recently been published by the National Institute of Economic and Social Research.\* It is mainly devoted to the question of under-valuation and how that is to be remedied. By way of introduction, however, the authors give their reasons for holding that although "rates as at present administered are a bad tax," the rating system should not entirely be swept away. "There are very substantial reasons why a system of local government on the traditional British model—freely elected local authorities with important duties but limited powers, yet encouraged to show initiative within those limitations—has to be financed by a tax more or less similar to a local rate. It is not possible to sweep away rates altogether without fundamentally altering the whole basis of local government, and altering it in a way which few people would regard as desirable."

Rates are by their nature a local tax and so suited to be a source of local taxation. They have also the advantage of being "a very stable source of revenue. At least in peace time, the land and buildings in any area can be relied upon to be there; they are unlikely to be much diminished in quantity, though they may be increased. So long as they are valued according to their normal value, temporary fluctuations being disregarded, their rateable value is affected to a minimum extent by fluctuations in trade." As many of the expenditures of local authorities are not liable to much fluctuation, it is desirable that they should be met from a source which is also not liable to rapid variation.

In answer to the argument that rates are a regressive tax (the poor man paying a larger fraction of his income in rates than the rich man), they say that this is not important if the tax system of the country as a whole is not regressive. In answer to the criticism that rates "are a tax on housing—a tax, that is, upon a form of expenditure which it is a matter of social policy to encourage, not to discourage, like expenditure on alcohol or tobacco," they say that the regressive effect can be counteracted by housing subsidies.

They also point out that a local income tax (which is from time to time advocated as an alternative to rates) would have serious disadvantages. In particular, in poor districts with a small number of wealthy income tax payers sufficient revenue could only be obtained by imposing a high rate of tax "and a high rate of income tax would be vastly more effective than high rates in driving people out of the

district." Thus the last state of the poor district under local income tax would be worse than at present.

The major part of this work is devoted to an examination of the inaccuracies of the existing valuation for rating. The statistical examination has been made with the aid of numerous returns obtained from local authorities by the Ministry of Health in 1937-38 for the use of the Departmental Committee on Valuation for Rating (the report of which has not yet been published). The main results of this enquiry will not be surprising to those who are practically familiar with local government. It is shown that under-valuation is widely prevalent, but the degree of under-valuation varies from district to district. Even in the same district the degree of under-valuation varies, as between houses of different values, and as between houses of different ages—those built after the last war being generally valued at a smaller fraction of the true value than those built previously.

The causes of this state of affairs are various. One is the dislike of local authorities to increase the valuations of their ratepayers, members of the council no doubt thinking that to do so might adversely affect their prospects at the local elections. Another is that in many cases the staff and organization was inefficient, and there was reluctance to incur the expense required to put things right. This has been partly remedied by the reforms introduced by the Rating and Valuation Act, 1925. By the time that Act came into effective operation the discrepancy between the existing valuations and the true values had become so great owing to lapse of time and the alteration in the purchasing power of money caused by the last war, that the changes needed to achieve full valuation were too great for most valuation authorities to face. Another reason for under-valuation was the operation of the Rent Restriction Acts, the view generally (but quite illegally) taken being that the values for rating ought to be based upon the restricted rents and not upon the rent obtainable in a free market. This had the further consequence that the valuation of new houses, which were not subject to these Acts, was made low in order to bring it into conformity with that placed on the rent-restricted houses. In so doing a greater degree of under-valuation of the new houses was brought about by disregarding the better standard of comfort and amenity which these usually contained.

The investigation relates only to dwelling houses, because the partitioners of rent actually paid in comparison with the assessment made were only obtained for that class of rateable property. There is, however, little reason for believing that the valuations of shops, factories and other properties are any more accurate than those of houses. In certain cases, such as rail-

ways and other public utility undertakings, which are not mentioned by the authors of this study, they are probably even more inaccurate.

One result of under-valuation is that the ratepayer is left without any effective remedy if the property of other ratepayers is under-valued to a still greater degree than his own, thereby throwing upon him an undue share of local taxation. The Courts cannot reduce his valuation because that of his neighbours is low, for the law is that valuations should be the full value. Theoretically he could secure redress by appealing against all the other valuations, but such a task is far beyond the capacity of any ratepayer. Thus there is no effective redress for under-valuation.

The writers are thus brought to the conclusion that the only remedy is to secure that all properties are valued at their full value. This would require such drastic changes that they do not consider that the existing rating authorities would incur the odium of making them. They propose, therefore, that the valuations should be made by a central department free from local influences, and even so the change might require to be brought about gradually. They do not mention the existing valuation department of the Inland Revenue, which has a large body of data and experience relating to valuation in general, and which, with adequate reorganization, might provide the best machinery for making all valuations for public purposes. Such valuations are at present required for the income tax, Schedule A, for death duties, for public acquisition of land and for assessment of compensation in connection with town planning. The advantages of entrusting one body with all these functions appear to be indubitable.

Reference has already been made to the undervaluation of new (i.e., post-1914) houses as compared with old ones. The writers regard this as having been a considerable stimulus to building, and estimate that it has resulted in relief of rates to new houses amounting to between £8 and £9 millions a year, as compared with the official housing subsidy, which amounted to about £4½ millions for the year 1938. In spite of their suggestion that the same result could be achieved by increasing the subsidies, they propose that there should be a rate rebate in respect of new houses for a definite period of 20 or 30 years.

No mention is made in this of one of the indirect results of subsidising housing, whether overtly or by means of reduction of valuations, namely, that the stimulus to housing results in a greater demand for land, and unused land being free of rates this leads in turn to speculation and an undue increase in land values.

Neither do the authors consider the possibility of reform of the rating system by means of the rating of site values, although this is in successful operation in a number of countries. This would, in fact, have the virtues which the authors claim for the exist-

\* *The Problem of Valuation for Rating*. By J. R. Hicks, U. K. Hicks, and C. E. V. Jeser. Cambridge University Press. 7s. 6d.

ing system but without its defects. It provides an essentially local source of local revenues, and one which has the required stability. It encourages the erection of new houses and other buildings, while at the same time (as it falls on the value of land whether the land is used or not) it discourages speculation and tends to reduce land values to a more reasonable level. The *Manchester Guardian* (13th September), in a leading article reviewing this publication, says that "the rating of site values instead of buildings has a strong claim to serious reconsideration." It does, in fact, provide a logical and feasible solution of the problem of local rating as well as assisting the solution of various problems of town planning, betterment and compensation on lines which we have explained in detail on other occasions.

\* \* \*  
Following the leading article on Rating Reform in the *Manchester Guardian* of 13th September, Mr. D. J. J. Owen wrote in the same paper, 16th September: "I welcome the comprehensive survey in your leading article to-day of the various proposals for correcting the anomalies of our local taxation system, and your conclusion that in the absence of a more satisfactory plan the rating of site values instead of buildings should be given serious reconsideration. As one of those inclined, as you suggest, to be over enthusiastic for this reform, and possibly to exaggerate its results, I may say that we have an excuse in the success attending the adoption of the device in cities like Sydney, Johannesburg and Pittsburgh, to name but a few. It has been suggested to me that these are modern cities free from the entail of complicated titles and interests in land, but against this there is the fact that the London County Council has investigated the merits of site-value rating and has decided that it is not only workable but essential to the solution of London's problems. The L.C.C. Bill for Land Value Rating, proposed by Parliament without discussion on its merits, stands as a model for its detailed application, worthy of the unprejudiced examination and support of all municipal authorities and reformers."

On 26th September, Councillor Needoff carried on the discussion in a letter answering Lady (Shena) Simon's advocacy of a local income tax.

2s. 6d. PROGRESS AND POVERTY. An Inquiry into the Cause of Industrial Depressions and of Increase of Want with Increase of Wealth—the Remedy. By Henry George. Complete edition. Paper covers, 2s. 6d.; in special binding, 3s. 6d.

2s. 6d. LAND AND FREEDOM. A new, comprehensive and up-to-date treatise on Land Value Taxation. By Frederick Verinder.

2s. 6d. LAND VALUE RATING. Theory and Practice. A handbook for all interested in municipal finance and the rating question. By F. C. R. Douglas, M.A., L.C.C., M.P.

3d. THE LONDON COUNTY COUNCIL AND SITE VALUE RATING. Debates on the Bill and discussion in the Press.

## JAMAICA—Official Commission Recommends Land Value Taxation

IN OUR issue of February last we reported the evidence given by Mr. F. R. Williamson, on behalf of the People's National Party, before the Valuation Commission appointed by the Governor of Jamaica. The Commission which sat under the chairmanship of the Hon. Simon Bloomberg, Collector General, was asked to inquire into and report upon the incidence and collection of taxation upon real property. It has recommended that all existing taxes on real estate be abolished and be substituted by taxation of land values, all the revenue going to the local authorities. The report is summarised in the *Kingston Daily Gleaner* of 28th July, for copies of which we are indebted to Mr. F. R. Williamson, Mrs. D. Simmons and Dr. S. Vere Pearson.

The Commission also recommends the setting up of a permanent Central Valuation Department as distinct from the Collector General's Department, which will remain the collecting agency. The annual cost for staff, etc., is estimated at £9,582, but it is suggested that secondments and transfers from the Collector General's Department will reduce the cost. For the general revaluation, however, the Commission estimates that additional staff will be necessary for one year at a cost of £27,465, and it suggests that the services of a Valuation Commissioner, who has had experience of the practical administration and application of the unimproved value system, should be obtained.

Reasons for the recommendation that taxation be levied on the unimproved value are thus stated:—

(a) As any improvements to the property are exempt from taxation, it is an incentive to energy and initiative in development, whereas the present basis of assessment is a deterrent to building and improvements, because any additions in the way of buildings or improvements increase the taxable value of the property.

(b) It is a tax on "undeveloped" land in the sense that used and unused land of the same "unimproved" value pay the same taxation, thus inducing development for economic reasons.

(c) "Unimproved value" of land does not fluctuate to the same extent as the gross value, as it is not directly affected by the type of cultivation, the addition of buildings, and other improvements.

(d) Land taxation based on the gross value operated prior to the introduction of income tax and thus money spent on improvements to land was only taxed once, that is, when the taxable value of the land increased consequent on the improvements. Since the inception of income tax, however, money spent in improvements to land is subject to double taxation, it being taxed when it formed part of the income of the landowner, and it again being taxed when it is utilised to increase the taxable value of the land.

The evidence given before the Commission was almost unanimously in favour of the adoption of the "unimproved value" system.

There is one recommendation to which exception must be taken, namely, that the first £10 unimproved value of all properties be exempted, provided that where a person owns more than one piece of land the exemption applies to the aggregate and not individually. This is a departure from principle, and it cannot be justified. On this proposed exemption Mr. L. C. Hill presented a minority report. Mr. Williamson has since sent later issues of the *Gleaner* with a full text of the Commission's Report and a commendatory leading article. Fuller details will be given next month.

A Special Correspondent of the *Manchester Guardian*, 6th September, writes on War's Legacy of Economic Problems in Egypt. Clearly inflation on a huge scale has taken place, and he speaks of the steep rise in living costs. "The war bonus scale fixed by the Government," he says, "varies between 5 per cent. and 50 per cent. according to wage or salary, but since the cost of living is nearer 300 per cent. the vast majority of the population have barely a living wage even with bonus. Thus although landowners have benefited from the rise in agricultural prices, farmworkers have not shared in the prosperity." The italics are ours.

\* \* \*

Sicilian patriots are not separatists; Sicilian landlords and a good few peasants in their pay are, because they dread the inevitable land reform which a free Italian Government will introduce when we have left the country. The poverty of the peasants who have next to no land is still astonishing. Many Sicilians are in England now as prisoners of war, and it was among them that the highest percentage of illiterates were found.—Sylvia Sprigge "In Liberated Italy," *Manchester Guardian*, 30th August.

*Information Service* is the weekly publication of the Department of Research and Education of the Federal Council of the Churches of Christ in America, 297 Fourth Avenue, New York. The issue of 25th March was given to "Incentive Taxation, a Review of Current Publications," to which the first of the contributions was made by Miss Margaret E. Bateman, director of the Henry George School of Social Science in New York. It described the movement for Land Value Taxation and its progress in a number of countries, and is based on material to appear in Miss Bateman's forthcoming book *Whose World?* published by Ideas Unlimited, 60 East 42nd Street, New York.

6d. LAND VALUE TAXATION IN PRACTICE. Review of what has been done in a number of countries. By A. W. Madsen, B.Sc.

## YORKSHIRE LIBERALS

At THE Yorkshire Area Liberal Assembly, convened by the Yorkshire Area Federation of the Liberal Party Organization in Leeds on 16th September, the following were among the resolutions carried nem con:—

### LAND AND LIBERTY

*Submitted by the Huddersfield Borough Liberal Association; moved by Mr. Ashley Mitchell and seconded by Mrs. C. Laycock.*

"This meeting endorses the resolution adopted by the London Liberal Party on 16th October, 1943, affirming that:—

"(1) It is not in the public interest, nor is it necessary for the purposes of reconstruction, to purchase with public money Land Values which are created and maintained by the public.

"(2) The value of 'development rights' which the Uthwatt Committee proposes should be purchased is merely a speculative value due to Land Monopoly which should be taxed out of existence.

"(3) The Taxation and Rating of all Land Values, whether urban agricultural or mineral, and the untaxing and unrating of buildings and other improvements on or in the land, are the indispensable pre-requisites for reconstruction and development after the war.

"The Liberal Party reasserts its faith that the development of individual liberty is the true way of raising the standard of the individual. It disclaims the 'economic planning' of a paternal and coercive State. It holds that the way to liberty is to release the individual from controls by privileged classes, monopoly and officialdom, so that with the distribution of wealth assured to those who produce it, the drift to totalitarianism may be arrested and the masses of the people, given economic independence, may follow the Liberal Party in establishing a society free and confident in wider liberty. The Party therefore pledges itself by the policies it advocates to make the rights of the individual to equal opportunity its paramount concern."

### FREE TRADE

*Submitted by the Dewsbury and the Pudsey and Otley Division Liberal Associations; moved by Mr. Ronald F. Walker and seconded by Mr. Ray Henrich.*

"That this assembly holds that a country bound as this country will be after the war, to export largely, whether it be to pay for its food and its raw materials, or to pay its foreign debt of £3,000 millions, cannot afford any other policy than that of Free Trade."

### SCOTTISH CO-OPERATORS

Addressing the Co-operative Area Day-School at Belleisle on 30th July, Councillor A. B. Mackay of Glasgow said:—

In their efforts to cope with the demand for houses Local Authorities were forced to pay large prices for agricultural land on the outskirts of the

cities. They had to dodge the question of city land values, but dormitories five or six miles from work involved two or three members of each family paying bus fares, taking lunch in town and spending long periods in travelling.

Meantime other people were fined in high rates for improving land and for occupying decent houses. Lately £6,000 was the price paid for a piece of land of which the rating value was £21 5s., at which rate the price should have been round £425. The city paid

## LIBERAL LIBERTY LEAGUE

A London and Home Counties Conference on Freedom was held under the auspices of the League on Saturday, 30th September, in St. Ermin's Restaurant, Westminster. The President of the League, Mr. Ashley Mitchell, was in the chair. The resolutions, as given below, were adopted unanimously, the first on the motion of Mr. W. E. Bland, seconded by Mr. S. Martin, and the second on the motion of Mr. G. H. Winder, seconded by Mr. G. G. Honeyman.

### 1.

This Conference convened by the Liberal Liberty League and representative of Liberal opinion in London and the Home Counties, being of the opinion that the Government's proposals for the Control of Land Use fail to meet the necessities of the case which are to break down the high prices of land and give free scope to building unburdened by rates and taxes, urges upon Parliament immediate legislation to give effect to the Taxation and Rating of Land Values;

The Conference affirms that the success of Town and Country Planning is wholly dependent on the encouragement this policy will give to all development by preventing the withholding of land at speculative prices and by relieving houses and other buildings from the rates and taxes now levied upon them;

The Conference, recognising the value of land as a rightful source of public revenue, further declares that nothing short of the abolition of the land monopoly can effectually deal with the social, industrial and financial problems with which the country will be faced in the post-war period; and that this policy be recommended also to the Colonial Office.

### II.

This Conference convened by the Liberal Liberty League and representative of Liberal opinion in London and the Home Counties, believing that Free Trade is the best policy for Great Britain, even though the world or large parts of it revert to economic nationalism, and that Protection, whether in the form of customs tariffs, quotas, preferences, guaranteed prices, or controlled imports, is incompatible with the future welfare of the people, calls for the abolition of all trade barriers and the return of Great Britain to its traditional policy of freedom from exclusive economic commitments; and at home for the removal of all restraints of trade whether in the form of monopolies, cartels or compulsory marketing boards, and opposition to all forms of State economic planning or control that will prevent the functioning of the free market.

A Sub-Committee on Employment Policy appointed by the Liberal Executive has examined and made report on the Government's White Paper. Amusement is a mild word to describe the feelings of Liberals who have read in this document

thirteen times too much. He pleaded that, alternatively, rates should have been paid on the basis of the annual value of, say, £300. The holder could not have held it out of use for long if he had to pay rates and taxes on the true value. If we must buy land we should relate the price to the value in the rating book; but a far better way would be to rate and tax on the full value of land and apply the proceeds to reducing burdens on fully used land.

that the Government was in error in clinging to the old conception of a balanced Budget, since that must have a deflationary effect. "The proposal of temporary unbalance will be ineffective if the rule is enforced that a balance must be restored within a comparatively short period. A truly balanced Budget is one that brings the whole economy of the country into balance. It may frequently, and over long periods, be the duty of the Government to spend more than its income, if by doing so it can assist the maintenance of an adequate flow of purchasing power."

The Committee responsible for these extraordinary opinions consists of Sir John Stewart Wallace, Lady Violet Bonham-Carter, Mr. A. S. Comyns Carr, Sir Percy Harris, Mr. Wilfrid Roberts, Mr. T. L. Horbin, Lady Rhys-Williams, Mr. B. Seebom (honorary), Mr. E. H. Gilpin, Mr. Austin Spearing and Mr. Lancelot Spicer. What is meant by the "deflationary effect" which the balancing of the Budget will cause? That prices will fall? If so, how? And if so, will that spell disaster? The opposite of "deflationary" is "inflationary," so perhaps it is the anti-inflationary effect of the balanced Budget which these reporters fear? What is meant by bringing "the whole economy of the country into balance," unless it be that every citizen will be able to meet his engagements, ending every year out of debt, by the facile process of running the paper-money printing machine at the Treasury and the mounting of public debt? The last sentence contains Touchstone's "If," the peace-maker that settles all argument. If the maintenance of purchasing power is secured by the Government spending more than its income! It is lamentable to see the Liberal Party involved by any of its spokesmen in such dangerous economic nonsense. There is no purchasing power save what comes by the production of wealth, and that is menaced and menaced again by just such ideas as that Budget deficits do not matter; that they are indeed salutary; that prices must be artificially increased; that taxation to meet the deficits is neither here nor there; that in the last resort public debts can be repudiated—that, in fact, "after us the deluge" is the chorus in which also the Liberal Party is asked to join.

If what is sauce for the goose is sauce for the gander, may we expect from the same quarter a like recommendation with regard to local government and finance? Why not? There would be logic in the proposition that our local authorities should emulate the Government and compete with one another in this wizard finance of budget deficits and public debts, dutifully and persistently spending more than their income, catching the will o' the wisp of that purchasing power, and speeding the day of the Age of Plenty.

S. MARTIN, Press Secretary.

## NOTES AND NEWS

On 16th October, a public meeting will be held at 7 p.m. in the Library of the International Centre, 64 George Street, Manchester, on "Rating Site Values instead of Buildings." Speaker, Mr. D. J. J. Owen, presiding, Councillor S. Needoff, B.A. The meeting is organised by the Manchester League, and in view of the recent leader and correspondence in the *Manchester Guardian* is opportune.

At the rooms of the Scottish Liberal Federation, 26 Frederick Street, Edinburgh, a meeting of the Women's Council on 6th November will be addressed by Mr. Andrew D. Haxton on the subject of the Taxation of Land values. An open invitation is given to all interested.

At the Yorkshire League open-air meeting in Town Hall Square on 26th September, Chairman Mr. Tom Harrison, the speakers were Mr. Ashley Mitchell and Mr. Pryce V. Oliver. Other meetings booked are, in addition to those published last issue, Keighley Business and Professional Women's Club, 23rd November, and South Shields Rotary, 30th November. Mr. F. Bentley will address both these meetings.

The London Road Women's Co-operative Guild, Leeds, addressed by Mr. Bentley on 4th September, said they remembered visits in the past from Mr. Oliver and the late Mr. Skirrow, but confessed it was some years ago, and that they had forgotten the importance of the subject. They wish, however, to make amends and do realise the worth of our case and propose to offer another date this winter for another address on Land Values Taxation.

Advertisement in *Keighley News*: "Deep Poverty! Why? Join class in Political Economy at Office of Land Values League, 129 Skipton Road, Keighley, on Tuesday, 3rd October at 7 p.m., and fortuitously thereafter. Fee for course of 12 lectures, 1s. 6d. Single lecture, 6d."—for three Saturdays commencing 16th September.

The committee felt that a thing without a charge is likely to be thought of little value, which is the only reason for the fee.

*The Secker* is the attractively printed news sheet of the Industrial and Social Order Committees of Lancashire and Cheshire and London and Middlesex Quarterly Meetings of the Society of Friends. In an editorial in the Lancashire and Cheshire edition, Mr. D. J. J. Owen writes: "In these days of compulsion, of monopolies, of State restriction and interferences, every tendency is away from the ideal of equality. Sound social endeavour should be directed to reversing these influences so as to make a lasting inequality of wealth impossible. Liberty, Equality, Fraternity need to be revived as Christian watchwords." In the same (April) issue, Mr. Frank Welch wrote on the Ownership of Land, in which he

said: "Of course the land is the inheritance of all: it is a natural agent of production; it is the source of all wealth, the basis of physical existence. We seek to find the laws whereby the disinherited can come into their own." In the August issue, Mr. Owen returned to the subject of Industrial Compulsion, putting in its place the free, co-operative commonwealth as the ideal to be aimed at.

An R.A.F. Regiment A.A. Practice Camp made application to our International Union for books, etc., to be placed in a newly established "News and Information" room for the use of the R.A.F. and W.A.A.F. personnel. A parcel was sent, including such books as *Progress and Poverty*, *Protection or Free Trade*, *Why the German Republic Fell*, and *Light on the Land Question*; also a General Catalogue. Result was a request for more, the Flight Lieutenant Commanding making his own choice of 18 titles, including *Back to the Land*, *How the English People Became Landless*, *Unemployment and the Land*, etc. A third letter was received with acknowledgments, saying: "This room is being used regularly and we thank you for providing such a comprehensive and interesting feature."

In the Manchester Council's debate, 6th September, on the White Paper on Employment, Councillor Needoff pointed out, as reported in the *Manchester Guardian* and the *Manchester Evening News*, that all the plans for housing, road building and national development would remain so many castles in the air until they had solved the fundamental problem of the land. Councillor Johnson, Chairman of the Post-war Reconstruction Committee, said that the only way to raise the standard of living was through international co-operation in trade; any other alternative would lead to economic ruin and to another war.

On 3rd September Councillor Needoff addressed the Queen's Park "Parliament" on the Evil of Land Monopoly, and a spirited debate followed. A letter from him in the *Manchester Evening News* defending small shopkeepers brought the problems of rent and rates into the picture; a critic charged the shopkeepers as "nibblers at profits" which increased the cost of living, to which in a further letter Mr. A. H. Weller made reply. Councillor Needoff is to address the Broughton Union Church, Salford, on 8th November, on "Public Evil No. 1: the Land Monopoly."

In the weekly chat by "The Idler" in the *Stockport Express* of 14th September, the writer argued that the land of Britain should belong to all the people of Britain, and advised interested friends to read certain books, including *Progress and Poverty*. These books, he said, "will open their eyes wide and their minds wider. There will be a will, followed by a way."

"Miss Victoria Grosvenor had asked my father's advice about going out to Japan as a missionary. The Japanese, she told him, had a deep reverence for ancient and distinguished lineage, and would listen with respect to a cousin of the Duke of Westminster when she recommended them to embrace Christianity. Her father, Lord Ebury, who lived to the age of ninety, had, as a small boy, gone out with the guns snipe-shooting over the Five Fields meadow land which stretched from near Hyde Park Corner down to the Thames, and separated the village of Chelsea from London. They had come into the ownership of the Grosvenor family by the marriage of the then Lord Westminster with Miss Davies, the heiress of this fortunately situated farm, and where Belgrave now stands had been these pasturages and marshes of the riverside, much of which was submerged by high tides." — From *Final Edition: Informal Autobiography*, by E. F. Benson (Longmans, 1940).

The *Times*, 6th September, reported the sale of the freehold ground-rent of roundly £50,000 of Berkeley Square House, Berkeley Square, London. This interest in the property was sold by the Canadian Pacific Railway, the purchasers being Queen Anne's Bounty. The price was nearly £1,250,000. When the building was completed in 1936, the plans showed a frontage of 380ft. to Berkeley Square and 260ft. to Bruton Street, making an area of 98,800 sq.ft. The price of the ground rent at £1,250,000 works out at the rate of £551,400 per acre.

## ADDRESSES

At 4 Great Smith Street, London S.W.1. Telephone Abbey 6865: United Committee for the Taxation of Land Values Ltd., W. R. Lester (Treasurer), A. W. Madsen (Secretary), F. C. R. Douglas (Assistant Secretary), Henry George Foundation (Publishing Department), International Union for Land Value Taxation and Free Trade, Ashley Mitchell (Treasurer), English League, Fredk. Verinder (Secretary), Henry George School of Social Science.

Yorkshire League, C. H. Jones and Percy Roberts (Hon. Secretaries), F. Bentley (Organising Secretary), 129 Skipton Road, Keighley; Manchester League, A. H. Weller (Secretary), The Diggle, Chester Road, Hazel Grove, nr. Manchester; Henry George Freedom League, Wm. Reid (Secretary) 9 Woodside Crescent, Glasgow G.3 (Phone Douglas 5599); Welsh League, E. A. Davies (Hon. Sec.) 27 Park Place, Cardiff (Phone 1563) and J. T. Rees (Hon. Organizing Sec.) 2 Southey Street, Cardiff; Midland League, John Bush (President) 20 Cannon Street, Birmingham, 2; Liverpool League, Miss N. McGovern (Hon. Correspondence Sec.) 74 Osmaston Road, Prenton, Birkenhead; Crosby Henry George Fellowship, C. C. Paton (Hon. Sec.) 11 Tudor Road, Liverpool, 23; Portsmouth League, H. R. Lee (Hon. Sec.) 13 Lawrence Road, Southsea; Derbyshire League, G. Musson (Hon. Sec.) 29 Denby Lane, Codnor, Edinborough; A. Davis (Acting Hon. Sec.) 8 Kirkhill Terrace, Edinborough, 9; Castle Douglas Henry George Fellowship, Mrs. Margaret McCall 88 King Street, Castle Douglas, Kirkcubrightshire; Highland League, I. Mackenzie (Hon. Sec.) Queensgate Arcade, Inverness.