

# THE NEW ZEALAND LEAGUE FOR THE TAXATION OF LAND VALUES

INCORPORATED

The 10th Annual General Meeting of the League was held on 31st March 1954.

It was resolved that the Report of the Executive for the year be cyclostyled and distributed to members.

## PERIOD:

At the last Annual Meeting it was decided that in future the Annual Meeting should be held as early as possible in the year. As a consequence the date of the meeting was only eight months following that of 1953 and this Report covers only that period.

## MONTHLY MEETINGS:

were held in the Women's University Club rooms. The papers read were as follows:

<u>July:</u>	"Income Tax in New Zealand"	H. Esmond Greig.
<u>August:</u>	"Land Valuation"	E.R. Scoats of the Valuation Dept.
<u>September:</u>	"Local Government in N.Z."	R. O'Regan.
<u>October:</u>	"Trade Unionism"	H. E. Combs, M.P.
<u>November:</u>	"Conservation of Soil Fertility"	H. V. Horlor.

Dec. Jan. Feb. - recess.

## FINANCIAL STATEMENT:

The attached Balance Sheet was presented by the Treasurer, Mr. J.F.D. Patterson, and was adopted.

## ELECTION OF OFFICERS: The following officers were elected:

Chairman:	R. O'Regan.
Vice-Chairman:	R. A. Gosge.
Treasurer:	J.F.D. Patterson.
Secretary:	F. Adams.
Committee:	Miss B. Noble, D. Whittle, R.D. Keall, P. Ryan.
Hon. Auditor:	Mr. R.C. Morpeth, F.P.A.N.Z.

## HENRY GEORGE SCHOOL OF SOCIAL SCIENCE:

Since the last report only one Basic Course of ten weeks has been completed. The class began with 12 enrolments and 8 completed the course. The first course since the recess is at present being held with 16 enrolments.

The Committee is hopeful of securing permanent rooms for the school by a plan of purchasing space in a mid-city building. Should the Committee consider this plan practicable, a special circular will be addressed to members on the matter. The Committee regard the work of the School as the League's most important work and it is already beginning to bear fruit. Mr. R. Keall, the Secretary to the classes, is doing invaluable work in promoting the development of the School.

## RATING POLLS HELD SINCE LAST ANNUAL MEETING:

The Municipal elections were held in October 1953 and numerous polls were held in connection with them.

## SUCCESSFUL:

<u>Dunedin City:</u>	31/10/53.	Population	71,100 (1.4.53).
		Rate revenue:	£502,058 - 1953.
		Voting:	For U.V. 8,331
			Against U.V. 4,762.

This is the biggest single victory ever won in New Zealand. The League played a direct and important part in this result.

Successful (Contd.)

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Nelson City: 31.10.53. Population 17,800 (1.4.53)  
Rate revenue £112,118 - 1953  
Voting: For U.V. 1,499  
Against U.V. 1,238

This city adopted Rating on Unimproved Value by 5 votes in 1947. This present poll was held to revert to the taxation of improvements. This victory, like that in 1947, was due to Mr. P.J.Russell.

Kaiapoi Borough: 31.10.53. Population 2,450 (1.4.53)  
Rate revenue £9,165 - 1953  
Voting: For U.V. 286  
Against U.V. 268

We note with pleasure that Mr. N.E.Kirk who sponsored this poll was elected Mayor.

Waihi Borough: 31.10.53. Population 3,720 (1.4.53)  
Rate revenue £19,960 - 1953  
Voting: For U.V. 363  
Against U.V. 179

Tairāra County: 31.10.53. Area 902 square miles.  
Population 6,680 (1.4.53)  
Rate revenue £36,782 - 1953  
Voting: For U.V. 998  
Against U.V. 809

Coromandel County: 31.10.53. Area 444 square miles.  
Population 2,700 (1.4.53)  
Rate revenue £20,302 - 1953  
Voting: For U.V. 575  
Against U.V. 416

Waitemata County. 2.4.54. Area 600 square miles  
Population 31,500 (1.4.53)  
Rate revenue £167,291 - 1953  
Voting: For U.V. 5,349  
Against U.V. 2,420

This important victory was mainly due to Mr. R.H.Greville, Solicitor, Browns Bay and Mr. N. Souter, Farmer, Albany.

Otautau Town: 28.11.53. Population 740 (1.4.53)  
Rate revenue £2,560 - 1953  
Voting: For U.V. 100  
Against U.V. 62

Nightcaps Town: 13.2.54. Population 610 (1.4.53)  
Rate revenue £1,645 - 1953  
Voting: For U.V. 42  
Against U.V. 30

Tirau County Town: 31.10.53. Population 647 (1951)  
Voting: For U.V. 66  
Against U.V. 19

UNSUCCESSFUL

Hutt City: 31.10.53. Population 45,300 (1951)  
Voting: For U.V. 2,200  
Against U.V. 2,647  
Informal 76

This was a 55% poll only.

In 1947 this area abandoned Rating on Unimproved Value in a 41% poll. The voting was: For U.V. 284, Against U.V. 1,560. Your Committee was very pleased with the many good results of this campaign and is very hopeful of success when the next poll is held.

Unsuccessful (Contd.)

Waimea County: 31.10.53 Area: 1537 square miles.  
Population 15,750 - (1951)  
Rate revenue £58,133 - 1951  
Voting: For U.V. 2033  
Against U.V. 3215  
Informal 23

Nelson City and the boroughs of Richmond and Motueka are situated in this important county.

Richmond Borough: 31.10.53 Population 2,070 - (1951)  
Rate revenue £10,724 - 1951  
Voting: For U.V. 151  
Against U.V. 291

Motueka Borough: 31.10.53 Population 2,580 (1951)  
Rate revenue £12,566 - 1951  
Voting: For U.V. 174  
Against U.V. 278

Both these Boroughs failed to carry Rating Reform three years ago. We congratulate Mr. D. Synott of Motueka.

Green Island Borough: 31.10.53 Population 3,590 (1951)  
Rate revenue £27,773 - 1951  
Voting: For U.V. 387  
Against U.V. 453

This is the 3rd successive failure in this Borough.

Kihikihi County Town: 31.10.53 Voting: For U.V. 64  
Against U.V. 86

RATING POLLS IN PROSPECT:

Franklin County: Mr. Gwilliam has engaged the interest of Federated Farmers in this county and a poll is expected to be held.

Pukekohe Borough: Councillor Pauli, one of our members, is taking preliminary steps for a poll.

Ashburton Borough: A poll is to be held in this important Borough on May 23rd next.

PRESENT RATING POSITION:

	U.V.	C.V.	A.V.	Total
Counties	65	59		124
Boroughs	112	14	18	144
* Cities	11		2	
Towns	9	7	4	20

\* Included in Boroughs

REVENUE FROM THREE RATING SYSTEMS:

In 1951 the League requested the Minister in charge of the Census and Statistics Department (Hon. J.R.Marshall) to have included in the annual statistical returns of local bodies a statement of the rate revenue levied on each of the three rating systems. To this request the Minister generously acceded and these figures are now published in the Local Authorities Handbook. The returns for the year ended 31st March 1952 are now available and are as follows:-

	SYSTEM OF RATING			Uniform fee (1) & charges	TOTALS
	U.V.	C.V.	A.V.		
Counties	2,401,370	2,263,359	..	36,190	4,700,919
Boroughs	4,573,890	609,754	2,735,116	1,022,214	8,940,974
Town Districts	104,346	36,882	10,848	21,156	173,232
TOTALS	7,079,606	2,909,995	2,745,964	1,079,560	13,815,125

- (1) The main item in this total is fees from sale of water over ordinary supply.  
 (2) This item is almost entirely made up of the rate revenue of Auckland, Hutt and Dunedin cities.

TOTAL REVENUE COLLECTED IN NEW ZEALAND FROM LAND VALUES, YEAR ENDED 31st MARCH 1952:

1. Rates on Unimproved Value	£7,079,606
2. Rates on Capital Annual Value (proportion on L.V.)	2,019,985
3. Land Tax	1,137,937
4. Annual Rent Crown Lands	939,673
	<u>£11,177,201</u>

Note:

(a) In areas rating on Capital Value and Annual Value the total rate revenue is £5,655,959. The composite ratio of value of improvements to land value in these areas is as 180 to 100. The figure of item 2 above is obtained by dividing the total revenue figure in this ratio.

(b) Since these figures were compiled Rating on Unimproved Value has been carried in Dunedin City, Clutha County, Taieri County, Coromandel County, Waitemata County, Te Aroha Borough, Shannon Borough, Waihi Borough, Eltham Borough, Kaipoi Borough, Otautau Town, Nightcaps Town, Waikanae County Township, Tirau County Township.

(c) Since 1952. Total Local Body revenue has increased.

(d) Owing to rising valuations Land Tax receipts have increased.

For these reasons it can be safely estimated that total revenue from Land Values is now in the neighbourhood of £13,000,000 a year.

OBJECTIVE:

The meeting resolved that the League's limited objective for the year should be to continue the effort to put all local body revenue on Land Values and to conduct classes in economics.

OBITUARY:

The Committee regret to report the death of Mr. E.N. Morris who was for many years a member of the League. Mr. Morris was a foundation member and was for some years Secretary. He left a generous bequest to the League.

Signed.

F. ADAMS,

Secretary.

THE NEW ZEALAND LEAGUE FOR THE TAXATION OF LAND VALUES (INCORPORATED)

STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31st DECEMBER  
1953.

<u>Expenditure</u>		<u>Income</u>	
<u>Administrative Expenses</u>		Donations	219. 1. 0
Bank charges	1. 1. 6	Sales of Literature	9.17. 6
Rent	8.15. 0	Subscriptions	38. 6. 6
Part payment of return fare		Interest	37. 6. 2
to England for Miss Noble	130. 0. 0	Total Income	304.11. 2
Expenses of Hutt Rating Poll	198. 4. 3	Add Excess of Expenditure	
Postages and P.O.Box rent	10.18.11	over Income transferred	
Printing, Stationery and		to Accumulated Fund	200.13. 0
Publications	37. 7. 7		
Add Costs of Henry George			
School of Social Science:			
Advertising	47.11. 3		
Rent	17.15. 0		
Postages	10. 7. 3		
Bank charge	2. 5		
Printing & Sta-			
tionery	25.19. 3		
Books and			
Publications	17. 1. 9		
Total Cost of School	118.16.11		
	<u>£505. 4. 2</u>		<u>£505. 4. 2</u>

BALANCE SHEET as at 31st DECEMBER 1953

<u>Liabilities</u>		<u>Assets</u>	
Sundry Creditors	31.10. 6	Cash at Bank	154. 9. 9
R.D.Smith Trust Fund		Cash at Post Office Savings	671. 6. 5
Balance at 31/12/52	350. 0. 3	Bank.	
Interest added	8.15. 0	N.Z. Govt. Loan 4% 15/6/55	60. 0. 0
Balance at 31/12/53	358.15. 3	Auckland Electric Power	
Accumulated Fund		Board Loan 4 1/4% 15/6/59	400. 0. 0
Balance at 31/12/52	1351. 3. 5	N.Z.Govt. Loan 3 1/2% 15/9/60	255. 0. 0
Less Excess of			
Expenditure	200.13. 0		
	1150.10. 5		
	<u>£1540.16. 2</u>		<u>£1540.16. 2</u>

(Signed) J. F. D. PATTERSON

Treasurer.

I certify that I have examined the books, accounts and vouchers of The New Zealand League for the Taxation of Land Values (Incorporated) and that in my opinion the above balance sheet sets out the true and correct position of the League as shown by its books as at 31st December 1953.

(Signed) R. C. MORPETH, F.P.A.N.Z.

Auditor.