

A GOOD HOME AND A GOOD LIVING.

LETTERS ON WORK AND WAGES.

III. Freeing the Workers from Taxes.

By MOYA LLEWELYN DAVIES.

[*Appearing also in "Political News" (the organ of the Home Counties Union of Women's Liberal Associations) for May.*]

DEAR D.,

In my last letter I tried to show you that it is only by taxing land values, all land according to its true value, whether used or not, that we can set free the land to the people, and enable those who want land to get it, and give to everybody the chance of a good living and a good home.

But besides setting the land free we must do something else. There is another thing which will be a tremendous help to the people. *We must see that the rates and taxes are taken off people's work, homes, and food.* While the owners of land everywhere should be taxed on its value, factories, shops, houses, farm buildings, cottages, all improvements on the land, as distinct from the land itself, ought to be free from rates and taxes.

Just think what this would mean! Take first the case of those who own land and use it themselves, growing wheat or oats or turnips upon it, putting houses upon it, or a factory, or doing business in a shop upon it. Such people, having paid the tax on the value of the land, would have no more paying out whatever to do. They would have no rates or taxes to pay on their work or improvements on the land, or on the machinery in their factory, or on the factory itself, or on the house or shop. Every penny they made they could put in their pockets. No matter how well they got on, how many new farm buildings they put up, how much they improved their workshops and plant, they would have no more to pay. There would be no fear of the rates being raised against them simply because they were getting on. They would have less to pay than they do at present. Why? Because the other people in the neighbourhood who were neglecting their land or keeping it idle and who now pay little or nothing to the rates, would, under this new system, have to pay up their fair share, and so leave less to be paid by their neighbours.

Then again, there are the people who are not owners but tenants. Those who rent the property they occupy, and are paying in their rent the full value of the land, would be freed altogether from having to pay rates. The rates on the land occupied by them would be paid by the owners who were receiving the rent. And this would be just, because those owners would be receiving in the rent the full value of the land on which the rates ought to be levied. The tenants are not receiving the value of the land, because they pass it on to the landlord in the rent, and so they ought not to have to pay the rates.

What a relief this would be to the men and women in villages, towns and cities, who are groaning under the heavy burden of the rates. Rates are terribly high everywhere, and press most heavily where the poorest people live, who are least able to pay them. At present you know how small houses and cottages, shops, market-gardens, and small holdings, are rated up to the last penny, but large private parks, and grounds, and tracts of land reserved for sport and pleasure contribute very little in proportion. For instance, in the middle of the town of Cardiff stands Cardiff Castle and grounds, which covers 105 acres, or 508,000 square yards, and it pays rates on a value of only £924 a year. Close by is a tailor's shop which covers only 470 square yards, and yet the tailor's shop actually had to pay rates on a value of £947 a year, and so had to pay more than the Castle, which occupies a thousand times more land! Doesn't this show how the present system favours the rich and idle who withhold their land from use, and how hardly it presses on the struggling tradesman, and through him of course on his customers?

Then, again, everyone knows how farms which have been half neglected may be rated at 7s. 6d. an acre, and land no better will be put up to 15s. or £1 an acre because

someone has been more energetic, and has improved it, and put money into it, and increased its yield. Where small holdings are started you know the holders very often are charged half as much again or even double what the previous tenants paid, and at the same time they have the rates increased upon them to the same extent.

You remember the piece of land in Sussex which I mentioned in my last letter which cost 325 years' purchase. Well! while the speculator was keeping it idle he was paying less than 10s. a year towards the rates. But now that it is being used, and a house built, and employment given to builders, carpenters, bricklayers, roadmakers, and to shopkeepers, and others in the neighbourhood, the rates have been increased twentyfold, simply because money has been spent and work done.

We must change all this! But how can it be done? By making those pay who own the land, or receive its value in rent, and by making them pay according to the true value of the land, and not upon any other value. At present those who occupy land have to pay according to the use to which they put the land. If they put it to no use, or bad use, they pay very little; if they put it to good use they pay very heavily. If the persons who enjoy the value of land had to pay on that value—that value which belongs to the land alone, and is given to it, not by the landowner, but by the people as a whole—then everybody would pay his fair share and there would be injustice to nobody.

"Well!" you will say, "I see the sense of all that, but how can it be done? How can we find out the value of the land?" Fortunately, the first step has already been taken. The value of the land is already being found out. Mr. Lloyd George in his great Budget arranged for the valuation of land throughout the United Kingdom, and for finding out who are the people who own each piece of land, and receive its value in rent, and that was the best part of the whole Budget, and it was the part the landlords hated most. They were terrified at the idea of their land being valued. They were furious to think the people would find out what enormous wealth they were enjoying out of the ownership of land alone, and that the people would see that these great land values ought to bear the burden of the rates. They probably had enough sense to know that when the working people saw these millions which had mounted up and up for these fortunate landowners, they would say to themselves, "Let us tax these land values, which we working men and others have made, and let us stop putting rates on the homes of the people, and their work in the fields and in the factories, and let us put no more taxes on the tea and sugar of the women and the children."

Your affectionate friend,

M.

HOW MINERS LIVE.

The following paper was read at a recent meeting of the Manchester Economic Class by Mr. Samuel Simons:—

When I was asked by Mr. Weller to give a paper at the class, I was rather puzzled what to write about. I am, comparatively speaking, only a new beginner in the study of Henry George's philosophy, so I do not feel competent to teach you anything about Political Economy, but I would like to tell you my experiences in attending these meetings. The first thing that struck me was the spirit of comradeship amongst the members. The second was that I must have been one of the most ignorant men alive, not through choice, but through want of opportunity to learn the true meaning of Political Economy. Ever since childhood I have been accustomed to seeing signs and notices, such as "Land for sale," "Trespassers beware," and "Trespassers will be prosecuted," and there grew within me a feeling that the men who had these signs put up must have a right to do so. Not only that, but all the teaching in my Sunday and day-schools was to the effect that I must be contented with my lot, that I must thank God for what I had, that I was to be honourable and just to my fellow-creatures, and not covet my neighbour's goods. But I was never taught what we are told in Psalms xxiv. 2, "The earth is the Lord's and the fulness thereof," or, as in Psalms cvx. 16, "The earth has He given to the children