

THE NINTH INTERNATIONAL CONFERENCE

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

PROVISIONAL PROGRAMME

Sunday, August 14

Evening—Preliminary gathering, J. Rupert Mason presiding, topic "The Ethical Aspects of the Henry George Social Philosophy," the speakers including R. C. Bryant (U.S.A.), Dan Bjørner (Denmark), and W. E. Standring (Western Australia).

Monday, August 15

Morning—Inaugural Session. Roll call. J. Rupert Mason presiding opens the proceedings. Civic Welcome by the Provost of St. Andrews. The Conference constituted. Address by the Hon. F. A. W. Lucas, q.c., "Towards Real Peace." Papers presented: "The Land to the Tiller," by Miss V. G. Peterson and "Latin America a Victim of Land Monopoly," by John Bathé.

Afternoon—"New Light on Richard Cobden and the Land Question," by V. G. Saldji, and "False Paths to Higher Wages," by V. H. Blundell.

Evening—Plenary session for informal discussions.

Tuesday, August 16

Morning—"The Tenure, Taxation and Rating of Land in Scotland," by Bailie John Peter. Address by Ashley Mitchell on the Land Values and Free Trade Movement in Great Britain.

Afternoon—Education. Work of the Henry George Schools. Progress reports, discussion of techniques, etc., led by Robert Clancy.

Evening—General propaganda. The written and the spoken word. Papers presented: "The Resurgence of Henry George" and "What is Social Science?"

Wednesday, August 17

Morning—"Reconstruction and Recovery in West Germany," by Martin Pfannschmidt, and "Does Taxation Matter?—Answering the Sceptics in France," by Max Toubeau, presented on his behalf by Gabriel Stampfer.

A Forester Looks at the Land Question—By John D. Gilmour*

It is essential to ensure that everyone, on an equal basis, has free access to land to use it for purposes he deems desirable, and conversely, that no owner shall be allowed to "sit on" land without putting it to reasonably productive use. This does not mean government regulations and prohibitions which are usually incompatible with human needs. All that is needed is to make sure that everyone who owns land, whether he makes reasonable use of it or not, shall pay a fair annual rental for the land as though it were being reasonably well used. Thus economic pressure would be exerted, justly and continuously, to bring about an increasingly close approach to the best economic use of all land.

Land must first be defined. The best definition I know is "Land is all the material universe except man and the works of man that have exchange value."

The earliest savages must have noted that some land was more fertile than others, and surely scientists know it more exactly to-day. Man must live on and from land (as we have defined it), and the most important features of land, to-day

* Condensed from article entitled "On Allocating Forest Land to Its Best Use," published in *The American Journal of Economics and Sociology*. The author is a forest engineer and forest counsel of Montreal, and a member of the International Union for Land Value Taxation and Free Trade.

Afternoon—Free for recreation or organised excursion.

Evening—Plenary session for informal discussions.

Thursday, August 18

Morning—General Meeting of members of the International Union. Administrative Reports. Election of Officers and executive for ensuing period. Resolutions, etc.

Afternoon—Municipal Conference on Land-Value Rating, with representatives appointed by Scottish local authorities, convened jointly by the United Committee for the Taxation of Land Values and the Scottish Land-Value Taxation League. Civic Welcome by the Provost of St. Andrews. Chairman: Bailie John Peter. Speakers: Hon. F. A. W. Lucas, q.c., and A. W. Madsen. Members of the International Conference most welcome as visitors.

Evening—Municipal Reception and Entertainment given by the Provost and the Town Council of St. Andrews, their guests being the members of both the International Conference and the Municipal Conference.

Friday, August 19

Morning—I. "Land Valuation and Land Value Taxation in Denmark," by K. J. Kristensen, Chief of the Land Valuation Department.

II. Discussion of the proposals contained in the Report of the Danish Parliamentary Land Values Commission.

Afternoon—General review of legislative progress in various countries—latest reports from New Zealand, Australia, South and East Africa, Canada and the U.S.A., as submitted by correspondents and as contained in the new book "Land Value Taxation Around the World," published 1955 by the Robert Schalkenbach Foundation.

Evening—Survey of the work of the Conference. The advancement of its objects by necessary co-operative effort in all countries.

Saturday Morning, August 20th—Farewells. The Conference disbanding immediately after breakfast.

as always, are its varying usefulness and its limited quantity. Now that world population has doubled in the last century this fact of mixed and limited quantity of land in the world has terrific and increasing political significance. Those economists who seem to think that land has become unimportant are doing mankind a great disservice by promulgating such erroneous notions.

Land was provided free by nature; man cannot make land or increase it in any way. True, he can reclaim land from the sea, he can irrigate deserts, but by doing so land is not increased. All such ameliorations and improvements are "the works of man that have exchange value"; therefore, according to the definition, they cannot be land. Modern economists, whenever they ignore this simple statement of universal and eternal principles, only confuse the issue.

If the proper annual rental is collected from the owners of forest land (and of every other kind of land), then land as we have defined it would not accumulate any worth-while selling value. That is why this form of taxation opens the opportunity to all to use the land provided by nature. Yet the land might have a very high annual use value, which would be reflected in the rent which the community should, in justice to all, collect from the landowner. In the case of

forests a virgin forest is land. Under management this old crop of timber becomes used up in commerce, while a new crop replaces it. A managed forest would develop a high exchange value, because the new crop, and all the roads and other improvements, are "the works of man that have exchange value."

Applying Ricardo's Law of Rent to forest land, even in these days when the true economic rent has been distorted and reduced in hundreds of ways—income taxes, monopolistic ownership holding land out of use or poorly used, all the multifarious taxes which fall on wages—one can determine the true annual rent to-day on forest land under sustained-yield management, which means that it is producing an annual return or a periodic return at fairly short intervals. Foresters can estimate the allowable annual cut, and the value per unit of that production.

Under modern practice the land and the timber would be assessed as property and taxed accordingly; in many states, when the timber is cut, a yield or severance tax would be exacted, a percentage of the gross realised value. These taxation methods limit sustained-yield management to the best lands, those which are far above the margin of production. Our governments ignore the Law of Rent and the Margin of Production. If land-value taxation is applied, forest land clear down to the margin of production can be managed profitably as a commercial enterprise. Now the very best forest land is taxed too little in a great many cases, but the rest is for the most part taxed beyond its capacity to pay.

There is some danger of damage by over-exploitation, the same as there is on farm and grazing lands. However, assessors could recommend penalties, on top of the annual rentals, to a degree that would make such practices unprofitable to the landowner. People have an exaggerated idea of the taxation which forests can stand, and will find it hard at first to believe that much commercial forest land can afford to pay little in taxes, and in many cases no rent is earned by the land. Yet, if taxes are too high, private forests will be very limited, and beyond a certain point they will disappear.

There are also extraneous forest benefits (water, fish and game, scenery and recreation) provided by forest land, which do not benefit the landowner but are important to the public. These are easy to take care of under land-value taxation. In short, the annual rental which the forest owner would pay for the unrestricted use of his land solely for forest purposes must be reduced to compensate him for extra expenses or reduced revenue which he suffers because of these public requirements. In this way the public would know exactly what these benefits were costing them in the way of reduced revenues they might otherwise receive, and they might decide to forego one or other of the benefits because the cost was too high.

The imposition of land-value taxation to forest land is the only means I have been able to discover by which forest land may be used to the full for the benefit of all, producing the required timber at the lowest cost to the consumer, without giving the forest owner any special privileges over those who own no land. It strikes the exact balance between the rights of the public and of the landowner. As land-value taxation is applied to forests it should, of course, be applied equally and simultaneously to all land, otherwise there would be discrimination against one class of landowner as compared with others. Also, other taxes should be reduced as fast, and at least to an equal amount, as land-value taxation is inaugurated.

Quotes from Henry George

The equal right of all men to the use of land is as clear as their equal right to breathe the air—it is a right proclaimed by the fact of their existence. For we cannot suppose that some men have a right to be in this world, and others no right.—*Progress and Poverty*.

There is danger in reckless change; but greater danger in blind conservatism.—*Social Problems*.

That which is unjust can really profit no one; that which is just can really harm no one.—*The Land Question*.

All that is needed to remedy the evils of our time is to do justice and give freedom.—*The Condition of Labour*.

What more incongruous than the administering of custom-house oaths and the searching of trunks and hand-bags under the shadow of "Liberty Enlightening the World"?—*Protection or Free Trade*.

For every social wrong there must be a remedy, but the remedy can be nothing but the abolition of the wrong—*Social Problems*.

SUBSCRIPTIONS AND DONATIONS

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Transatlantic Readers

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FORM OF BEQUEST

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