

"I was prepared," he sincerely and smilingly avowed, "keenly to criticise and contest the valuation work itself, but by putting down the values at such a reasonable and indisputable level and leaving room only for discussion on the relation of one value to another, you have done the most cunning and — (d—n you!) — the most insidious thing. We can't but hold our tongues!"

"But, however, you can contest the relative values!" I said.

"I see," answered he, "you are very clever, the relations are for the most part correct and where they are not, they can be corrected easily, and we landholders are involuntarily helping you to do it."

HARMONIOUS CO-OPERATION OF OFFICIALS AND THE PUBLIC

THE VALUATION ROLL consists of two parts. One part contains the single schedules, one for each site, or we call them 'individual schedules'. They contain the complete description of the site. The other part consists of the street rolls, one leaf (page) for each side of each street with one horizontal line for each site, so that the values per square unit and the description and dimensions of the site can be most easily compared by the landholders as well as by the office. The important column is the 9th, showing value per square unit. Following vertically this column, viz, the figures in it, the values per square unit can be compared and criticised and the cause of every difference must without any explanation be found in the columns 7 and 8 — length of front and average depth.

The publicity of the valuation rolls proved to be in the interest not only of the general public but also of the office itself, which is very efficiently and gratuitously helped on in its task by an enormous staff of 'experts by self-interest', and so it turned out with the first beginning of Georgeistic practice that in a sound, reasonable and just system of society there exists a co-operation and not an antagonism (as exists in a bad and unreasonable system) between public officers on the one hand and the public on the other hand, and that in a sound system the officers *cannot* be autocrats and tyrants of the public, but can be only, as they ought to be, their servants.

All that I have said as to the reliability and just measure of land valuation applies, however, only where there is an independent and therefore fully responsible Valuation Office and an independent and therefore fully responsible chief. Whenever valuation is entrusted to a Committee or a Board that performs it by deciding questions by vote of those present, the work is sure to be perverted and in the long run becomes unserviceable.

To be concluded next month

New Term Classes

HENRY GEORGE SCHOOL IN BRITAIN

A GOOD all-round enrolment was attained for the new economic discussion classes arranged in London and throughout Great Britain. At headquarters some 90 people per week are attending.

Amongst new tutors starting this term are two farmers, evidence that Henry George's ideas are not unacceptable to the whole farming community. Mr. Alan Anthony who is conducting the Basic Course at a new branch in Sevenoaks, has a pig farm in Farnborough, Kent. Mr. Gordon Bennett, who has opened up an extension of the Isle of Wight centre in Ryde, concentrates mainly on milk production. He is being assisted by Miss Well-spring, an ex-student of the School. At Cowes, the School's original centre on the Isle of Wight, another ex-student, Mr. C. Butterworth, has taken over and, with the help of Mr. E. King, is conducting a Basic Course, Messrs. Keith Picton Evans and Cliff Willis having left the Island. They hope to resume school work when they have settled in their new homes.

The Muswell Hill branch is progressing well with an enrolment of 24 new students for the Basic course. Students of earlier classes are meeting locally for regular monthly discussions.

Classes have been resumed in Dartford, Kent. Mr. Farr, assisted by Mr. Underhay, is conducting the course. Both are ex-students of the School.

Cardiff also had a good enrolment this term — two classes are being held and the ex-students' association continues to meet regularly.

Canadian Architects

MUNICIPAL TAX REVENUES FROM LAND

Extract from the "Report of the Committee of Inquiry into the Design of the Residential Environment of the Royal Architectural Institute of Canada, Ottawa, 1960" reprinted from the May, 1960 issue of the *R.A.I.C. Journal*.

183. There are many views about the strictures on municipal finance. Cities are hard pressed to complete the physical environment in step with the beginnings made by private developers. There seems to be general agreement that Canadian municipal governments are not collecting as large a share of the disposable dollars of their citizens as they did thirty years ago. There is less agreement why this is so; but it seems clear that private wealth is less adequately reflected than it used to be in urban real property, which is the chief base of municipal revenues. With so mobile a society as ours, municipal expense on such heavy items as traffic, health, education and welfare services may well benefit another municipality than the one that met the expense. Where a number of urban municipalities are clustered — and this is the situation where most Canadians live — there

is competition among them to cultivate what they regard as rich tax plums. Suburban governments usually encourage factories instead of dwellings, a preference that puts severe strains on the logical distribution of development in the whole metropolitan area. There is some doubt that the plums are so rich as they are thought to be. Meanwhile, the owner of the large development tract is under municipal pressure to entice industry on to his land; this may well be to the detriment of the layout, quality and price of the housing he had meant to build.

184. An international group has given a good deal of study to the practice of taxing urban real property according to a valuation on the site only, without regard to the value of structures and improvements on it. It is claimed that this practice, among its other advantages, offers quicker adjustment to value as affected by zoning change; that it encourages building improvements and discourages both the retention of run-down buildings on valuable sites and the speculative holdings of vacant sites; that it generally reduces the tax burden on residential areas by increasing it on central area uses. Not all these claims are universally endorsed and we have no way of testing them. Some of the experience described was gained where modes of assessment, public planning and private development are different from ours.

185. *The Committee is certain* that the Provinces, at no great expense, can ascertain for Canadian conditions the benefits or disadvantages of a general change from taxes on land and improvements, to a system of real property tax on site value only. The difference in these assessment methods clearly has great import for the quality of the huge residential areas we shall have to create and maintain in the years before us.

New South Wales

COUNTERING OPPOSITION

A LAND VALUATION Committee sitting in Sydney has been inquiring into complaints of high valuations and hardships imposed on certain ratepayers. This is because some interests are beginning to feel the pinch of the very considerable measure of land value taxation in force in N.S.W. These are eager to throw their responsibilities on others less able to bear them. The increasing influx of migrants; the entry into the land purchase market of land trusts with millions of pounds behind them; the decline of the value of money; and the fortunes caused by the re-zoning from "rural" to "urban" have made many thousands of people succumb to the temptations to speculate in land. These have acquired a vested interest in reducing land taxes. Such interests are tireless in seeking to whittle down land taxes, whereas those operating with public good as the motive are few.

Among those who gave evidence was Mr. D. B. Carruthers, president of the Bankstown Ratepayers' Association, and Mr. W. A. Dowe, editor of *The Standard*.

Mr. Carruthers said his association believed that the use of the unimproved capital value for the assessment of council rates created less hardship and fewer anomalies than other systems. "In particular, we are strongly opposed to any suggestion that rates should be based on the income of the property owner," he said. "We believe that if the Government perseveres with this proposal the result will be complete confusion."

Mr. Dove advanced arguments familiar to our readers and urged that the Valuer-General should publish summaries and maps of land values in the settled areas of N.S.W. The system of rating on land values should not be impaired by exemptions and concessions. Commonwealth and State Governments should pay normal rates for all Government land instead of claiming exemption. "These exemptions and exceptions are making serious inroads into councils' finances," he said. "People holding property of exceptionally high value should not be relieved from the payment of proper rates. If this is a hardship, as many have claimed before this committee, they should sell out at the indicated high price and move to a lower-priced property in areas with lower land values," he said. He claimed that many pensioners were deliberately holding on to vacant blocks considered to form part of their homes, because their rates were suspended or cancelled. This was a serious inroad into community rights.

TWO AUSTRALIAN VETERANS

FORMER president of the International Union, Mr. E. J. Craigie (now aged 90) wrote privately on September 19 from 8 Grant Avenue, Rose Park, Adelaide, South Australia:—

I am now back at home after leaving it June 2 to go to Hospital. While there I had three operations and have been advised I must go slow for several months. It has been a very trying time, and I do not like the idea of practising a "go-slow" policy. I have an invitation to address a public meeting about 300 miles north from here on October 4, but have had to decline it. I regret this very much as Alderman Burnell (an opponent) was also invited to state the case for annual value rating. However, I realise it would be folly to go against medical advice. Hearty congratulations on fine work being done in England for a just system of rating.

Another Australian veteran, Mr. A. G. Huie, continues his press correspondence with unabated vigour. Last year he had at least 158 articles and letters published, mostly in local newspapers. His output for the preceding few years was approximately the same. Now aged 90, Mr. Huie founded and edited our N.S.W. contemporary, *The Standard*, and was for 52 years secretary of the Free Trade and Land Values League in his State. He "retired" in 1954.

On behalf of readers everywhere we send warm greetings to these two stalwarts. Their courageous tenacity is inspiring.