

SOUTH AFRICA

As reported in *LAND & LIBERTY*, December, 1945, the City Council of Kimberley, supported by an overwhelming vote at a poll of ratepayers, decided to adopt the rating of land values under the powers conferred by Ordinances No. 10 of 1912 and No. 17 of 1917. The new system was to take effect as from January 1st, 1946, but for its proper operation a revaluation of the city is highly necessary, and periodic revaluations should take place at least once every three years. The previous valuation was made in 1924 and its assessments are now ridiculously below actual market values. A review in the *Diamond Fields Advertiser*, June 9th, gives many striking examples of sales during 1946-47, such as these: A centrally situated property assessed at £650 capital value fetched £21,000; a group of sites assessed at £9,195 realised £25,000; a property which changed hands for £15,000 was assessed at £590, and a site assessed at £760 sold for £10,250. In its leading article, June 10th, the *Diamond Fields Advertiser*, approving of the rating of land values, said that the old methods of rating were utterly ruinous to civic progress and development. "And, as can be guessed from the contrast between the Valuation Roll and sales of property, the new system is not yet in order. The burden of assessment rates still falls far too heavily upon the people's homes and it becomes the paramount duty of the City Council to hasten the completion of the new Valuation Roll, so that site value taxation can be fairly and squarely applied."

Johannesburg

The "City's Budget for 1946-47 at a Glance" showed £2,561,701 income from rates levied on the value of land alone. There is no subvention out of the national exchequer in aid of rates, but, unfortunately, Johannesburg does derive "profit" from its trading departments which, by its nature, is in effect an indirect tax on consumers. This "profit" is estimated at £411,353 in 1946-47. The periodic revaluation of Johannesburg was recently completed and the assessment of the selling value of the land within the municipal area (apart from buildings and excluding municipal property) is given as £83,188,621, an increase of 42 per cent. over the previous valuation. The valuation of land plus buildings is £198,033,373, so that the value of buildings (which are rightly freed from taxation), is £114,844,752.

"The Free People"

Journal of the Land Values and Free Trade in South Africa is *The Free People*, monthly 3d. It is published in English and in Afrikaans from Box 4680, Johannesburg. Among its collaborators are Mather Smith, the Editor, and F. A. W. Lucas, K.C., and month by month it is a most worthy production. Messrs. Smith and Lucas also do much pen-work in the general Press and notably also in the *Farmers' Weekly*. Another contributor to the last-named is Mr. H. F. Levett, of Johannesburg, an extract from whose letter we subjoin. He is replying to another correspondent, Mr. T. A. Montgomery:—

"Roads to Disaster"

"Mr. Montgomery appears to agree that the land is the birth-right of all, and he asks why do not we go and claim our share. Well, squatters do this, and they get into trouble. As a landowner myself, I should strongly object to anyone using my vacant land without my consent and without payment of rent to me. I hold land idle for speculative gain, which I must do for self-protection under existing conditions; but I object to this system. I am quite prepared to pay the full annual rental for public revenue, provided every land-owner does the same.

"Finally, I must say that Mr. Montgomery is quite wrong in saying that land monopoly has been in practice for a thousand years, if he means continuously. It has been in effect intermittently for much longer, but has always caused the collapse of the 'civilisation' which tried it, just as ours is collapsing now. We must end it, or we will go under, like the Romans, the Egyptians, and the Persians. Where is the great state of Carthage to-day—under the sand of the Sahara. Our soil-erosion experts tell us

now that in one of two generations we shall also be under the sands of the rapidly encroaching desert.

"Land speculation and monopoly together are leading us down several converging roads to disaster. They lead us to chauvinism, customs tariffs, trade wars, finally to world wars. They lead to farm 'mining,' soil-erosion, deserts, starvation. They lead to economic depressions, poverty, again starvation, and revolution. There are other roads, but these are the main roads.

"In the last two or three hundred years, these roads were wide apart in space and time, while the 'incidents' on each were apparently unconnected; now these three main roads are close together, and in a very short time, probably within my lifetime, they will meet.

"Three or four hundred years ago even small country squires could dine off whole roast oxen (Henry VIII ate for three or four hours with a menu of 14 or more courses). Now even kings and presidents live on rations.

"Our money value is disappearing. In the May, 1946, issue of 'The Free Trader,' London, it is stated that in 1913 a man with £300 a year paid £5 5s. income tax, leaving him with £294 15s.; in 1946 the man with £1,000 pays £351 2s. 6d. income tax, leaving him with £648 17s. 6d.; but, the paper adds, the pound to-day in England is worth only 8s. 4d. as compared with 1913. Consequently, the 1946 man with £1,000 has really only £270 7s. 3d. and is thus worse off than the 1913 man with £300.

"Unless we wake up, we are all finished; and all means land-owners, landless, rich, poor, educated, uneducated, white, black, brown and yellow, producers and middlemen.

FRANCE AND BELGIUM

La Liberté Normande, the bi-weekly published in Rouen, opens its columns to contributions on Land Value Taxation, Free Trade, Sound Money, and liberal policies in general. Last month we referred to articles provided by M. Daudé-Bancel. We are pleased also to see the informing articles by Pavlos Giannelias, which appeared on July 4th and July 15th. He explained the principles of the "Single Tax" (*L'impôt Unique*) advocated by the physiocrats, Quesnay and Turgot, and the application of these principles by Henry George in his writings. The practical steps taken in that direction in various countries, by taking taxes off buildings and improvements and deriving revenues from land value taxation, were described. Mr. Giannelias also dealt ably with the French fiscal system, pointing to its ferocious burden of indirect taxation through customs and excise, and argued again for the Henry George "abolition of all taxation save that upon land values."

La Liberté Normande publishes from *L'Aube* a striking table of comparative prices in 1939 and to-day, showing what "inflation" means in France. Thus by measure of weight, quantity, or package, bread has risen from 3.05 frs. to 10.50 frs.; milk from 2.30 frs. to 12.30 frs.; butter from 37 frs. to 262 frs.; sugar from 5.90 frs. to 36 frs.; meat from 30 frs. to 350 frs.; ordinary wine from 3 frs. to 28 frs.; and so on.

We welcome the revived *Terre et Liberté*, which is now being produced as a quarterly in cyclostyled form and appears also as *Grond en Vrijheid* in Flemish. It is the Belgian and French Journal for the Propagation and the Realisation of the Principles taught by Henry George. The subscription is 10 Belgian or 30 French francs annually which may be sent (for Belgium) to Marcel Cortvriend, Cedarlaan 24, Wilrijk, or (for France) to Daudé-Bancel, 6 Rue de la Prévôtère, Boisguillaume, Seine Inférieure. *Terre et Liberté*, with which the late Sam Meyer was so closely associated, is now in its sixteenth year of publication. The new number has many interesting articles. Editors in chief are Messrs. Daudé-Bancel and Marcel Cortvriend, and among the collaborators are Messrs. Pavlos Giannelias and N. Ivanoff. We wish our French and Belgian colleagues abundant success in their enterprise which it is so gratifying to see.

2s. 6d. THE THEORY OF HUMAN PROGRESSION. By Patrick Edward Dove, abridged by Julia N. Kellog.