

## IRISH MUNICIPALITIES CONFERENCE

### Principle of Rating Land Values Approved

THE ANNUAL conference of the Association of Municipal Authorities of Ireland was held at Ennis on 14th and 15th September. Mr T. Lynch, chairman of the Tralee Urban District Council, occupied the chair.

By invitation of the Executive Committee of the Association, Mr F. C. R. Douglas, L.C.C., presented a paper on the rating of land values. An interesting discussion ensued.

Mr Burke (Limerick), who said he had experience as a builder, said it was difficult to do anything reasonable for the artizan because of the way landlords met builders or intending purchasers. There was no equity or justice in the prices they asked for land. The price asked in many cases was beyond the reach of builders trying to deal with slum land, and the land was left there of no service whatever to the municipalities or urban life of the country. They found out that in a great many cases the land was owned by people living outside the country, and he regretted to say the present Government gave local authorities no encouragement whatever in dealing with the problem. It was a great injustice to see these people, who contribute nothing to the social and economic life of the country, but who got their leisure outside it from the money which came out of the land of this country.

Mr Sean MacCathmhaoil, Town Clerk of Bray and Hon. Secretary of the Association, said: "You have just heard read Mr Douglas's very instructive and illuminative paper on Taxation of Land Values and there has been also circulated to the Members of the Executive Committee the pamphlet prepared by the London County Council giving the result of their deliberations in connection with the rating of site values and the recommendation of the Council approving of the raising of rates on site values which was carried by two-thirds majority at a meeting of the Council."

"There has also been circulated to the Delegates here a memorandum on Methods of Local Taxation and an exemplification of its application in Denmark and for the information of this meeting I should like to say that this matter has been engaging the attention of Local Authorities especially in Great Britain since 1902 when a conference of all the Local Authorities of Great Britain and Ireland assembled in the Hotel Metropole, London, the late Timothy Harrington, Lord Mayor of Dublin, the late Mr Edward Lee, Bray, and the then Mayor of Derry, and two other Councillors attended from Ireland, and most of the other urban authorities promised to co-operate."

"After various meetings of this Conference in London, Glasgow, and Manchester it was eventually decided to bring in a Bill for Great Britain and Ireland to insert another column in the valuation lists to raise a rate on three per cent of the site value but though these Bills went to a second reading, it became quite evident that the 'vested' interests would not permit them to go any further. A similar Bill for Scotland met the same fate."

"After this it was not long until Mr Lloyd George's Finance Act 1910 proposed to deal with this matter and you all remember the famous Form IV, but this fell through also and the latest steps taken in connection with this matter are now brought before you by the society which Mr Douglas represents, namely, the United Committee for Taxation of Land Values."

"Shortly after the holding of these conferences the Town Clerk of Finchley sent a questionnaire to the

Town Clerks of Brisbane and Wellington and their replies to the questions were circulated to all the Local Authorities which co-operated with the Committee. To show the difference from the method of rating here and the method of rating in these colonies the answer to the question for the total rates in the £ in the year 1903 was 2½d. on a capital value of £6,538,000 in Brisbane a similar rate and valuation in Wellington.

"In 1935 I wrote to these two Town Clerks enclosing the same queries and the valuation in their latest year and for the year 1933-34 I received the following replies. Brisbane total rates in the £ 9½d. Urban, 4½d. Rural on a gross valuation of £21,809,998. The reply from Wellington was 7½d. in the £ and a gross value of £16,912,649. All these rates were struck on the improved Land Value and the Town Clerk of Brisbane in reply to me stated that in the greater Brisbane Act of October, 1925, the area of Brisbane was extended to 380 square miles, twenty local townships having been abolished. Comment on these figures is needless and if it were only for the purpose of doing away with the present method of rating on the yearly value of premises and so putting a block on progress or improvement, because as soon as any new building or improvements have been made in old buildings the valuation is greatly increased and this is deterrent against the improvement of premises."

"I may say that a new Valuation Act and the whole question of rating and valuation requires to be clarified and the anomalies in connection with Rating and Valuation wiped out and I think it is high time that the Minister for Local Government should give this matter his immediate attention and that a Commission of whole-time experts should be appointed for the purpose of covering the whole ground and reporting at the earliest possible date."

Alderman R. Corish, T.D., Mayor of Wexford, said that when derelict sites were contributing no revenue to local authorities permission should be given to take them over. They should ask the Local Government Department to agree on a new system of rating.

Mr J. Hickey (Cork) said the time was long overdue when they should have recast the whole system of local legislation, which was out of date and blocking the progress of the State.

The President suggested that every Council should pass a resolution in accordance with the suggestions in the paper, calling on the Government to bring in legislation regarding valuations.

It was decided that a resolution be framed at the next Executive meeting of the Association to be sent to each local authority to adopt and send same to the Government.

The Conference was attended by 59 delegates representing 29 local authorities and the proceedings were well reported in the Irish Press.

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THE NEW POLITICAL ECONOMY. By John B. Sharpe. 1d.

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SOCIAL SCIENCE MANUAL. Guide to the Study of Henry George's *Progress and Poverty*. By F. C. R. Douglas, M.A. 1s. The reading assignments for this Manual may be had free of charge.