

returns made by the owners and the values assessed by the Department in 1915-16 covered 153,001,298 acres.

	Town.	Country.	Total.
	£	£	£
Owner's Valuation ..	6,346,152	17,054,897	23,401,049
Dept.'s Valuation ..	7,431,673	28,139,676	35,571,349
	£1,085,521	£11,084,779	£12,170,300

In New South Wales when rating on unimproved values was adopted Councils were empowered to make their own valuation, taking the existing State assessment as a basis. The only comprehensive statement of land values in Australia is the "Wealth" Census valuation which was declared by the owners in 1915. It amounted to £455,876,104. In a general way it is probably about half the real amount, or perhaps even less. This may be seen more clearly by the following statement:—

Commonwealth, War Census, 1915, £455,876,104, per head £92.

New Zealand, Assessment, 1916, £241,322,255, per head £219.

Taxation of land values cannot be put into effective operation without an up-to-date, just and uniform assessment of the values of land. The success of practically applying Henry George's principle depends upon this primary consideration. Any country adopting land value taxation might well call upon all landowners to make their own assessment in the first instance. In this way the system can be adopted without delay. The official review of the valuation could follow, and in time the figures would be established in a reasonable way.

The necessity for having a proper valuation of land is recognised in Australia, and New South Wales has gone further towards establishing it than any other State. An Act was passed in 1916, but its enforcement has been held up on account of the war. An example showing the necessity for properly valuing land has just attracted public attention. An area of land, owned by a ferry company, well known as a soulless monopoly, was assessed at £12,000. The company appealed, swore it was only worth £8,000, but the assessment was confirmed. Later it proposed to sub-divide the land and sell it by auction in allotments. As many persons considered that this land was suitable for a recreation reserve an appeal was made to the Government to resume it for the public. The Minister inquired what the company wanted. Reply: £50,000. The improvements, chiefly made with a view to sub-division, were under £8,000, leaving £42,000 to represent the land which shortly before the company swore was only worth £8,000. The New South Wales Valuation of Land Act provides for the protection of the public interest but it must be effectively enforced. The Government of the day must be strong enough to withstand the pressure of vested interests. Finally, in assessing the value of land the effect of a tax imposed upon it must be excluded in the same way as the value of improvements.

## CORRESPONDENCE

To the Editor of LAND & LIBERTY.

GLENMAYNE,

GALASHIELS,

24th June, 1919.

SIR,

I noticed in your last month's issue that you were enthusiastic in praise of Mr. Smillie for showing up the iniquity of the present system of Royalties on coal, whereby the land monopolist is enabled to levy tribute on industry.

I think, however, that while very properly expressing this, you ought to have equally dissociated the Single Tax movement from any support or sympathy with Mr. Smillie in his proposal to nationalize the mines.

The nationalization of the coal—the method being by means of taxation—is the objective of all Georgian philosophy for which the Journal is the mouthpiece. The nationalization of the mines, especially by purchase, is, on the other hand, absolutely opposed to it, and, therefore, no sympathy should be shown by the Editor towards Mr. Smillie or any of his works, a man whose philosophy—if it can be dignified by the name—would bring all industry to ruin and destruction.—Yours,

H. S. MURRAY.

## PARLIAMENTARY DEBATES

### Housing and Town Planning Bill

REPORT STAGE

Monday, May 26th

Dr. ADDISON: I respectfully suggest that the rational way of dealing with land acquisition for public purposes is to deal with it as a whole. It therefore follows as a necessary conclusion that this Bill is not the proper place to deal with it. At the same time, I would like to examine this basis quite fairly, and I am very anxious that we should not pay a penny more for this land than we ought to. I entirely agree with what the hon. Gentleman opposite said. I am sorry to say I have to, from the information given to me from the Commissioners, but just lately, for some reason or another, a considerable number of schemes are being held up on account of what are thought to be excessive demands or prices. In a great many cases the valuers have advised a value which is materially less than that which is asked—in some cases very, very much less. But, after all, if you are going to acquire land compulsorily, you can adopt one of two methods. You can either pay for it not more than other people would pay for it, or you can say straight away that you will take it at less than its value. In other words, that you will appropriate it either in part or altogether. In this country, when we take things we pay for them, and, therefore, the only question is as to the price we are going to pay, and it seems to me that we have got to pay the fair value. From the information which is supplied to me, I have not a doubt that in the vast majority of cases you would get it by agreement, because the risk of the losing party having to pay their own costs under the Land Acquisition Bill would, in the vast majority of the cases, keep the very speculative persons out of the Courts altogether; and anybody who has studied the Acquisition of Land Bill will say at once that the immediate effect of that procedure will be enormously to increase the number of cases that will be settled by agreement.

You have either to make up your mind whether you will legislate on the lines of the Land Acquisition Bill for land acquired for public purposes generally, and if so on what basis, and settle it in that Bill, or whether you will drop that procedure altogether and put a different basis, whether for forestry, small holdings or what not, in the different Bills.

Mr. RAFFAN: I do not know whether the attention of my hon. and gallant Friend has been drawn to the resolutions which have been passed by our great municipalities with regard to this matter. The Glasgow Corporation has passed a resolution, I think almost unanimously, to the effect that in their view the Acquisition of Land Bill is entirely unsatisfactory from the point of view of acquiring land on reasonable terms for the people, and that the proper method is the method proposed by my right hon. Friend the Member for Peebles (Sir D. Maclean) in Committee on the Acquisition of Land Bill, namely, that the value at which you purchase should be the same value as that on which the land is taxed and rated. The Manchester Corporation has passed a resolution to the same effect. These are not mere partisan bodies; they are great municipalities with a long experience of the difficulty of acquiring land on reasonable terms for the purpose of housing, and the Government will be ill-advised indeed if they turn a deaf ear to their opinion. I do not know whether the President of the Local Government Board is keeping himself fully abreast of what is happening upstairs in Committee on the Acquisition of Land Bill. That poor and paltry Bill, as I think it was when it passed its Second Reading, is being gradually worsened and made a less efficient instrument for the purpose of securing land on fair and reasonable terms. The right hon. Gentleman actually claimed that one of the merits of the Bill was that in future counsel and solicitors would not be able to appear, and that therefore the heavy costs involved in that way would not arise. Under pressure, the Government upstairs relinquished that portion of the Bill. Counsel and solicitors therefore will still be able to appear, and their charges will still be costs in the case. The right hon. Gentleman also said that if a fair offer were made by the local authority to the landowner and he refused and went to arbitration, he would then be mulcted in all the costs. That provision has also disappeared from the Bill as a result of a majority vote at the last sitting of the Committee. Poor as the Bill was when it went upstairs, when it comes

down here again it will be more unsatisfactory still. I suggest, before the Acquisition of Land Bill comes downstairs, that they very seriously consider the proposal made by the Glasgow Corporation, by the Manchester Corporation, and by my right hon. Friend the Member for Peebles, namely, that when you are acquiring land you should have the same valuation for that purpose as the valuation which you have for the purpose of taxation. That would be a fair and reasonable basis—fair for the one purpose and fair for the other. The Government have altogether over-estimated the opposition to the proposal when they suggested it, and they have altogether under-estimated the great feeling that will arise if this measure goes through, and if public money, instead of assisting housing, is simply poured into the pockets of the landlords.

Sir D. MACLEAN: I am sorry to touch upon a point which is rather controversial, and that is the question of how you are going to get the land, and at what price you are going to get it. I hope, Mr. Speaker, I may have your indulgence if I go for one moment beyond the limits, strictly, of this discussion. There are, at the very moment, at least two great measures which are based upon land acquisition before Committees at the same time, and the Land Acquisition Bill is, of course, the basis of these measures. Very few members can find time to attend those Committees. I tried to attend three Committees upstairs to-day. I looked in, but it is a hopeless business. Really it has become very painful to us. I am sure we all want to legislate swiftly, but I am sure we want to legislate carefully. I do hope that we shall find some method of bettering that position as soon as possible, because it is really getting very serious. On this question of the acquisition of land, let me say once again—I am tired of saying it, but I am going on saying it—the price at which you can buy the land is the basis of how these measures are going to work, and the country will not stand the burden, which the present measure seeks to impose on communities and on public utility societies, of buying land at a market price which largely represents the blood value of the War.

#### Land Acquisition Bill.

The Report Stage of the Land Acquisition Bill was taken on June 25th. Clauses 1 and 2 were debated, and Sir Donald Maclean's amendment, moved with the object of basing compensation on the value of land as assessed for taxes was defeated. The only concession made by the Government was that in assessing compensation "regard shall be had to all returns and assessments for taxation made on or acquiesced in by the claimant during the three years next preceding the assessment of compensation." These words have no force. They do nothing to alter the instructions to the valuers that land shall be purchased at its value "in the open market." An extract from the report of the debate is held over till our next issue.

#### TWO NEW PAMPHLETS

### JUSTICE THE OBJECT TAXATION THE MEANS

(An Address by Henry George)

### HOW MODERN CIVILISATION MAY DECLINE

(Reprint of Chapter 4 Book X  
of PROGRESS AND POVERTY).

ONE PENNY EACH

Published by

The United Committee for the Taxation of  
Land Values, 11, Tothill St., London, S.W.1

## THE IMPENDING ECLIPSE

(The following article by Mr. J. C. Stewart appeared in the HIGHLAND NEWS of April 26th as his parting word to the readers of that paper. The HIGHLAND NEWS changed hands in the beginning of the year, and Mr. Stewart has now retired from the editorship. During his thirteen years' tenure of office, week by week, he has fearlessly and brilliantly expounded the case for the Taxation of Land Values, *per se* and its relationship to all other social problems and aspirations for the commonweal.)

We are on the eve of Peace. It may be that in a few days the historic Peace document will be signed. But will it be a real Peace? Doubtless, so far as war between nation and nation is concerned, it will, but, let there be no question concerning it, we shall not have Peace between man and man. Society has been so organised in civilised countries that you have a few in authority and the rest slaves. But let us not look to the ends of the earth; only fools do so; let us confine our inquiry within our own British frontiers and what do we find? We find that the ruling caste in Britain have made laws throughout the centuries expressly intended to place their less-favoured fellow-men in a position of inferiority, and in that position they remain to-day. Politicians mouth about equality of opportunity and pass Acts of Parliament by the volume which they allege are calculated to bring that desirable end nearer, but instead it seems to recede until to-day the ruling caste has infinitely more power than it had years ago, and the "common" man, instead of being recognised as being entitled to equal opportunity, is so bound up with the barbed wire of Regulations that he cannot call his miserable wage his own, much less his soul. That is slavery, and nothing is to be gained by denying the simple fact. But if we say that Britain is a slave State, we must prove it. We must show how, when men, women and children are not sold in the market-place, the condition of the people is yet a condition of slavery. Just imagine Britain to be a small island with one hundred men on it, one of whom owns all the land, with the same powers as regards withholding it from use as have the landowners in town and country in Britain. Could not that man, by exercising his power to the full, demand, and, unless he was killed, could he not obtain as much of the produce of the labour of the remaining ninety-nine men as he could if they were his property? Assuredly he could, for the alternative to accepting his conditions would be death. Upon a larger scale, and through more complex relations, the same cause operates in the same way and to the same end in Britain to-day—the ultimate result, the enslavement of labourers, becoming apparent just as the pressure increases which compels them to live on and from land which is treated as the exclusive property of others.

Having shown that Britain is a slave State, and proceeding on the basis that the first thing to do with slaves is to free them, let us touch shortly upon the type of legislation to which for years we have been treated chiefly by Governments calling themselves Liberal. We have had Factory Acts to protect the slave; Insurance Acts to provide him with medicine at his own expense; Medical Service Acts to induce people to live in outlandish places; Children's Acts; Poaching Acts; Education Acts, and a host of others, all of them with two positive provisions—the protection of the few and the further enslavement of the mass. . . .

What, then, can the slaves do to free themselves? One thing only. They must concentrate upon the abolition of the law that makes them slaves. They must obtain their freedom. In other words, they must extinguish private ownership of God's gifts to all men—the land, the air, the water, the rain, the minerals,