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Six Reasons For Taxing Land Values

FIRST.—The land comes from the hand of the Creator, and does not owe its existence to man.

SECOND.—The land is limited in quantity ; you can no more add an acre to the area of a country than you can add a cubit to your stature.

THIRD.—The land is necessary for our existence ; it is necessary for our production ; it is necessary when we wish to exchange our products with one another.

FOURTH.—The value of the land is independent of the value of any buildings or other improvements upon it.

FIFTH.—Land owes its value entirely to the presence and activity and demand of the community.

SIXTH.—Land cannot be carried away and cannot be concealed.

These succinct and unanswerable reasons were first stated by the late Alexander Ure, K.C., the man who championed the cause as one of its greatest orators in the series of meetings he addressed all over the country during the years 1909 to 1913. On his retiral from Parliament in 1913 he became Lord President of the Scottish Court of Session, assuming the title of Lord Strathclyde. On his death in 1928 that title lapsed. Now we are made familiar with another Lord Strathclyde, by Mr. T. D. Galbraith having been raised to the Lords to take the post of Minister of State, Scottish Office, whose commendation of the new Act relating to local taxation in Scotland we report on another page.

Our readers can for themselves compare the outlook of the two Lords of the same name, and to our critics we put the same question as did Alexander Ure when he tabulated those Six Reasons before his listeners :

“Do you know, does any man in this room know of any other commodity which possesses all those characteristics ? If he does, let him name it now, and I will mention it to the Chancellor of the Exchequer.”

Opponents of Land Value Taxation are cordially invited to have a go at this sixty-four dollar question. Competitors should submit their entries to the Chancellor of the Exchequer, the Rt. Hon. Harold Macmillan, M.P., whose address is at 11, Downing Street, Westminster, London, S.W.1.