

sites of these needed cottages. More-over wherever houses are built and occupied it is upon them that the rates fall.

The foregoing examples illustrate the folly and inequity of the present rating system, and how all this obstruction and delay would be overcome by the simple and just reform which would assess all land at its true value, levy rates and taxes upon that value, and relieve from taxation all buildings and other improvements.

### WHAT LAISSEZ-FAIRE REALLY MEANS

MR. T. ATHOLL ROBERTSON writes, in a letter to the *Palmer's Green Gazette*, January 5:

Your correspondent, Mr. Edgar C. Swanborough, appears to be quite satisfied with the prospect of National Socialism for employers and workers. I reckon employers and workers have more sense. Like some other people he mentions laissez-faire as a sort of reproach; it is a favourite party weapon, often used by people who do not understand its origin or meaning.

Let me give the origin of the word. In 1690 the Lyons Chamber of Commerce petitioned against the Minister Colbert in Paris, who had imposed many tariffs on trade, and when he asked them what more he could do, their spokesman replied "Laissez nous faire," i.e., "Let us alone"—remove taxes and restraints, unwind your red tape, dismiss your controllers.

As France got involved in war and the miseries of the people increased, a new school of economists and reformers appeared who gave scientific precision to the formula laissez-faire, and enlarged it into laissez-faire, laissez-aller, laissez-passer, i.e., "Give us freedom to work, to travel, and to sell, or buy, without having to pass through municipal tolls, or customs houses, paying duties on what we buy and sell."

The people of France failed to secure this freedom; the people of Great Britain did. The Radicals carried the Reform Bill of 1832, and the Repeal of the Corn Laws 1846, and we enjoyed a great measure of economic liberty from 1846 to 1914, and we prospered.

Peel and Gladstone emancipated our nation from many troublesome restrictions, and a multitude of tariffs and imports.

In France laissez-faire was an expression of revolt against unjust laws, and a cruel administration. We never had quite comparable conditions. I wish our people were familiar with the teachings of Adam Smith and John Stuart Mill, who never used the term. Professor Marshall of Cambridge, in more recent times, has explained why the French used it.

Laissez-faire means personal liberty, untrammelled by the red tape of Whitehall, with independent courts of justice. It is no reproach; it is what we want restored to our post-war world. The opposite to it is just the National Socialism of Germany and a Fascist régime.

### BRITISH COLUMBIA

#### NEW WESTMINSTER LEVIES LOCAL TAXATION WHOLLY ON LAND VALUES

NEW WESTMINSTER is British Columbia's third-ranking city. The Mayor, Mr. W. M. Mott, contributed an article to the *American City*, November, 1944, in which he wrote:

A third of a century ago—on May 22, 1911—the following resolution was passed by the City Council of New Westminster:

"Whereas the ratepayers of the City of New Westminster have signified their desire to have improvements exempt from taxation:

"And whereas this Council deems it in the best interests of the City and a just system of taxation;

"Be it resolved that a By-law be prepared fixing the tax rate on Real Estate at 30 mills subject to a discount of 5 mills if paid on or before the 1st day of August, 1911, and that all improvements, save and except those improvements which may be on or in the streets and upon leased property upon which no land tax is being paid to the City, be exempt from taxation for the year 1911."

To-day the Royal City of New Westminster is still operating under the Single Tax System. Since 1911 to the present year, 1944:

Assessed value of land increased ..	70%
Assessed value of improvements increased .....	357%
Tax rate increased .....	134%
Population increased .....	80%

The above figures clearly show the steady growth of New Westminster.

To-day we have 84 manufacturing plants established in our city, with a capital investment of 20,000,000 dollars. They produce a gross annual value of products amounting to 39,000,000 dollars and provide gainful employment for 8,500 people.

Eighty-six per cent. of our householders own their own property, which we believe is the highest percentage in Canada. Land speculation has entirely disappeared since the adoption of Single Tax. To-day, the supply of non-productive or vacant property is rapidly diminishing; also a negligible amount is reverting to the city for non-payment of taxes.

#### IMPROVEMENTS ENCOURAGED

Our citizens have no hesitation about improving their property, knowing this will not increase their annual taxes. This is evident to anyone paying a visit to New Westminster. In every part can be found lovely homes surrounded by charming gardens where a profusion of flowers that can only be found in a contented city can be seen.

The manufacturers and business men are in an enviable position, since they can and do make improvements to their plants without the fear of increased taxation, a deterrent to all businesses desiring to expand. Further, from a competitive standpoint, our manufacturers are

favoured over those who must pay taxes on improvements.

The financial condition of New Westminster compares quite favourably with any city in North America for low per capita tax figures. We also have one of the highest percentages of tax collections.

We feel very confident that the abolition of taxes on the products of labour has been of material assistance in building up our city to the position she holds to-day—the third ranking city in British Columbia. *Buildings may come and buildings may go, but land is with us forever.*

Bill Greig in his "X-ray on the News," *Daily Mirror*, October 16, referred to an angry letter from a gentleman in Leicester who wrote pointing out that he had made a living for twenty years buying and selling land, and that he considers himself as much entitled to his profit as the man who deals in shoes or sugar. Bill Greig commented: "Well, I have known men who made both shoes and sugar and made a profit into the bargain. So if my correspondent will forward just the teeniest, weeniest bit of land he has made himself I shall give him the best in the argument."

The daily newspapers of November 28 last reported the statement by Alderman M. Greenwood (chairman of Liverpool Corporation's Estate Committee) that in 1777 the then Lord Sefton sold to the Corporation the reversion of a £30 ground rent, together with the royalty of the town, for £2,500. The land was heath and moss. Now that land was the centre of the city. It covered about two square miles.

In 1913 the land and the buildings on it were valued at £12,000,000, and they had since appreciated considerably.

Westminster has plans for dealing with over 4,000 houses in Westminster with leases only eight of which expire before 1951. The Grosvenor Estate own freeholds of 1,870 of the houses, the Cubitt Estates 645, the Ecclesiastical Commissioners 609, the Sloane Stanley Estate 316, and the Commissioners of Crown Lands 144.—*Estates Gazette*, May 6.

3d. THE LONDON COUNTY COUNCIL AND SITE VALUE RATING. Debates on the Bill and discussion in the Press.

6d. LAND VALUE TAXATION IN PRACTICE Review of what has been done in a number of countries. By A. W. Madsen, B.Sc.

6d. RATING AND TAXATION IN THE HOUSING SCENE. By F. C. R. Douglas, L.C.C., M.P.

6d. THE REAL CAUSE OF AGRICULTURAL DISTRESS. By Arthur R. McDougal.

1s. A BIOGRAPHY OF HENRY GEORGE. By Professor George R. Geiger.

2s. THE CONDITION OF LABOUR. On the rights of property and justice in the distribution of wealth, with explanatory introduction and appendix, containing the Encyclical of Pope Leo XIII., statement by the Rev. Dr. McGlynn and extract from Bishop Nulty's Essay "Back to the Land." By Henry George.