

being charged at a given amount per annum (normally £2) for each service in connection with earth closets and the removal of refuse once a week.

The change-over in 1925 from 19 local authorities each with its own idea of land values to one central authority naturally meant the adjustment on a common basis of the varying valuations existing previously. In the result, the aggregate land value assessment was increased from about £17,000,000 in 1925 to £21,297,618 in 1926, and the figure was further increased to approximately £22,000,000 in 1927. The work of valuation is performed by the City Valuer and a staff of District Valuers and clerical employees, all of whom are officers of the Council. No decision has yet been made whether the valuations in future will be revised annually or whether subdivisions only will be affected, leaving the value of all other lands stationary for a term of, say, three years.

A. W. M.

## RHODESIA

At a Progressive Party meeting (*Gwelo Times*, 23rd December, 1927), held in the Royal Hall, Gwelo, Capt. H. Bertin, the chief speaker, referred to the fundamental differences of the two parties in the State, apparent in all the controversies that had taken place in the Assembly since 1924. Since he had been in the House he had always pressed for a forward and vigorous policy of land settlement.

"One of the clogs on a forward and vigorous immigration policy," Capt. Bertin said, "is the fact that there are large acreages of land in the ownership of companies and individuals which are unoccupied. These companies are not developing it and, in many cases, it is leased to natives—what is called Kaffir farming. It is, or has been said, that there is no market for it. In the absence of a forward immigration policy that is probably correct. But when there is a forward immigration policy, it is likely to be brought to a standstill by this unoccupied land. A company, so long as it pays its ordinary running expenses, has a tendency to live for ever. The directors naturally try to do their best for their shareholders, and having held land in this Colony which has returned no dividends, at present it costs little or nothing to hold this land idle. Government expenditure on immigration, roads, branch railways and schools, would increase the value of this land. When the increased value has been reached owing to expenditure of taxation to which these landowners have contributed nothing, they will still want a higher price. Therefore it is fair and just that those whose assets have been enhanced in value by the spending of Government money should contribute something towards that expenditure."

## BRAZIL

### Land Value Legislation in Bahia

M.J.S. writes:—

By courtesy of the Brazilian Embassy in London, *Land & Liberty* is now able to report that our illustrious colleague, Dr Goés Calmon, in his Governor's Message to the State Legislature of Bahia on 7th April, 1927, restated his pledges to replace state taxes by a levy on site values. The stabilization of the national currency at a lower rate than some had anticipated, and the vast area of the State had caused delays in the preparation of the Site Valuation Register. In each of the 166 Taxation Collectorates of the State Valuation Committees had been set up, comprising the Fiscal Officer as Chairman, the District Clerk as Secretary and two substantial citizens as colleagues. In the Capital, the State members are two senior Treasury officials.

## NEW ZEALAND

Two further victories for the system of levying local taxation on land value are reported in the *Liberator* (Auckland) of 30th November. These are in the Cobden Town District, Westland; and in the Tauhei, near Morrinsville, Drainage Board Area. The polls of rate-payers were held respectively in October and November last.

## PALESTINE

By Rt. Hon. Col. JOSIAH C. WEDGWOOD, M.P.

(From a Review of A. Granovsky's new book, "Land Taxation in Palestine.")\*

For practical purposes Palestine is a Crown Colony, —and one result of the overwhelming interest of millions of Jews in this small spot on the map is that we have a book such as this, illustrating Crown Colony finance and administration. Ceylon, Cyprus, Singapore have had no such acute criticism and illustration. The methods of taxation adopted in every Crown Colony have been improvised without much comparative study or economic thought.

In a large section of the world we have taken over in some shape or form from Moslem rule—Cyprus, Egypt, Palestine, Iraq, Baluchistan, Sind—and throughout all these countries and the whole French and Italian sections of North Africa there has been a cognate immemorial system of taxation. The Osher (or Tithe) and the Werko (or property tax) and an animal tax, all under a dozen different spellings, were the taxes we or the French found working—all more or less farmed, corrupt, inequitable and hampered production.

Under the new guidance, the various Moslem fragments have modified the system, but without co-ordination, such new Government thinking out improvements here and there. Movement has been accidental and everywhere all too slow.

But the very rapid change and westernization of Palestine has intensified the faults and incongruities of the old system; while the British administration has been slower to move than elsewhere. It would be possible in any of our colonies to-day to match the follies and injustice of the Palestine Tithe and Werko, so well exhibited by Mr Granovsky. Turkey under the new administration has advanced more quickly and abolished the Tithe.

Suffice it to say that the Tithe is levied on the gross produce without regard to cost of production; that if land is not tilled there is no tax to pay; that the crops may not be eaten or marketed till they have been valued; and that the time of valuable British district officers is taken up doing measuring and valuing.

The "Werko" or property tax is as stupid and even more corrupt. The property valuation upon which it is based is prehistoric and originally influenced by favouritism. The old values bear no relation to present values. But wherever property changes hands by sale, the sale price takes the place of the old imaginary value for that one piece of property. New buildings or factories meet a crushing burden; but unused building land pays nothing at all. Rural land values have risen 100 to 150 per cent over pre-war values; but urban land has risen in a ratio not even to be met with in Detroit or Los Angeles. The prosperous nature of this old-new valuation is only emphasized by the incentive to fraudulent declarations which it involves.

\* *Land Taxation in Palestine*. By A. Granovsky. 3s. The Mischar W'Taasia Publishing Co., Jerusalem; and from the Zionist Organization, 77, Great Russell Street, W.C.1.