

## IRISH FREE STATE

## Land Value Taxation Discussed

At a meeting of the Dublin branch of the Irish Leaseholders' Association on 12th November, reported in the *Irish Times* and other Dublin papers, Mr Erskine Childers stated that £12,000 per acre had been paid by the Dublin Corporation for land in the Mercer's street area. This was, he said, because of the amenities which had been introduced, and because people wanted to live there. The Corporation would never find a way to purchase land at a price which would enable houses to be built and let at reasonable rents until something was done to tax the profits of landowners in the extra urban areas.

The Rev J. McCarroll, James's street, Dublin, the Chairman, said that the fight which they were prepared to put up was not against individuals, but was against the system in the country at present, which was wrong, unjust and fossilised.

Mr Erskine Childers gave a lecture on the question of ground rents and advocated the taxation of incomes derived from such rents, which, he said, should bear a heavier burden of taxation than any other. That taxation would make land more easily available for industry.

## THE NEEDED LEGISLATION

They should call on the Government to initiate measures to end that system of uncontrolled land value monopoly once and for all. Land should be revalued on the basis of its actual value to-day and a tax imposed on the basis of the new valuation. The proceeds of the tax could be used to relieve housing and other improvements, and a revaluation should be made every five years. The unjust distribution of taxation produced an unjust distribution of wealth and built up fortunes for a few. Land taxing had been found beneficial in many countries.

In Denmark land was valued on the basis of its value if it were developed as far as possible. Land near the towns was valued as building land, with the result that the owners got rid of it at the first opportunity that offered a better return than they got for it while inadequately developed. Building land was, consequently, cheaper, and the standard of living rose. The City of Sydney, in New South Wales, was an example of the benefits to be derived from the system.

## OUTCOME OF LAND PURCHASE

The Land Acts in Ireland had transferred the land from 600 English landlords to 300,000 smaller Irish landowners, but the agricultural labourer had not benefited by the change. There were fortunes being built up for the urban proprietor to-day.

The taxation of land values provided a simple means of putting an end to that injustice. The tax would be paid by the landowner, and could not be passed on to the tenant. The owners would be forced to use the land, or to let others use it, and more land would be available for building. Houses would be cheaper, rates would be less, commodities could be sold cheaper to consumers, and the whole community would benefit.

Dr Con Murphy, a member of the Dublin Corporation, referred to the Pembroke estate, Dublin, which, he said, now brought £400,000 to the Earl of Pembroke in ground rents. This land, he said, had been leased for 100 years to the then Earl of Pembroke at £60 per year. The Vernon estate, Clontarf, fifteen years ago had been let at about £5 per acre, and now it brought £160 per year in ground rent per acre to an English insurance company which had spent nothing on it.

Alderman C. Breathnach, T.D., cited the case of a

man in North Dublin, not a builder, who, he said, bought a plot of land for £100 a few years ago. He sold it to a builder on condition that he retained the ground rents and now gets £40 a year from it. He could not see why there was not legislation on that subject.

Mr J. J. Byrne, T.C., said there should be a national campaign against ground rents. The Corporation was seriously handicapped in its housing schemes for the poor by the excessive price charged for sites. For that reason there had been an annual loss of £30,000 to the ratepayers in respect of houses let at rents of 7s. 6d. and 10s. a week.

Total volume of houses sold this year is about the same as last year, but with a larger number of people in the business the average profit per company has been reduced.

Rising land values have been another adverse factor. I am told that land obtainable three or four years back at £500 per acre is now fetching £1,000. Less than ten years ago it could have been bought at £100 per acre.

A number of speculators who have eschewed the stock markets in favour of buying undeveloped land have made fortunes from this "unearned increment."—(*The Scottish Daily Express*, 29th October, 1935.)

The Australian journal, *The Standard* (15th September), has a two-page review speaking with highest commendation of Mr W. R. Lester's examination of Social Credit in his pamphlet (price 1s.) entitled *Poverty and Plenty*. The writer, S. V. L., says: "There is a neatness and completeness about Mr Lester's writings which make them entirely satisfying, and this, his latest pamphlet, is no exception. It is a clear, simple, and convincing exposure of the shallowness of the Douglas theory by one who has pierced the 'veil of money,' who sees things as they really are and not as they seem to be."

A fact to which little publicity has been given within the States, and less outside, is that the American Government is rapidly becoming one of the largest landowners in the world.

Large portions of cities and states from coast to coast are coming under government ownership, to be used for housing, game preserves, rural re-settlement, etc.

In the fiscal year 1935 twenty million acres were bought for about twenty million dollars. The 1936 estimate provides for the purchase of some sixty million acres—almost twice the area of England.

*Catholic Herald*, 15th November.

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