

of the metropolitan area where buildings were erected under the old system. There you will see the slums—wretched types of buildings, and terraces with small backyards scarcely large enough to swing a cat in. These were the products of the old system of rating. We don't build in that way now.

According to the Year Book in 1922 the total rates imposed in Tasmania were £335,329. In New South Wales the total rates were 3,831,919, so that our rates on land values were more than ten times the rates in Tasmania. In 1923 10,352 buildings were erected in the Sydney metropolitan area, costing £10,670,032. Never in the history of Sydney has there been so much building going on as at the present time, while the cost of projected buildings runs into millions. Within almost a stone's throw from where I am writing, two buildings are going up which will cost fully half a million.

Let me now give your readers some particulars of the progress since 1908. In 1908 the population of Sydney metropolitan area was 592,100; in 1922 it had increased to 1,008,590. In 1908 the unimproved land value was £44,007,668; in 1922 it had increased to £96,541,849, or over 100 per cent.

I might say, in conclusion, that such a thing as reverting to the old system which still prevails in Tasmania would not be treated seriously by responsible public men. In fact, there has been going on for some years an agitation to extend the system of rating on unimproved value to the Sydney and Newcastle Water Boards, which still use the old system. During the past two years no fewer than 170 petitions from public bodies have been presented to Parliament asking that these boards should impose their rates on unimproved land values. These public bodies include municipal councils, progress associations, trade unions, National and Labour leagues, chambers of commerce, and other public bodies.

A striking instance of the absurdity and injustice of the existing rating system came up on appeal before the King's Bench Division on 16th January. The question was the method of assessing the service pipes and carrying and pumping mains belonging to the Metropolitan Water Board, and situated in the three parishes of Teddington, Hampton Wick and Hampton. How arrive at the "annual rent a hypothetical tenant would give" for such properties? The arguments were stated for "the profits basis system," and for the method of taking a percentage of structural value. Again, it was contended that in order to estimate the rent of the pipes in question, the rateable value of the entire water undertaking should be ascertained on the basis of the revenue account, and the rateable value so arrived at should be distributed among the parishes through which it passed. Judgment was given accordingly.

The solution is no solution. But those who have to administer our extraordinary rating law must somehow fit that "hypothetical tenant" into place, even if the "occupancy" is a part of a water pipe!

* * *

The MORNING POST publishes a letter from Mr. W. H. Raffles, Chairman for five years of the Kensington Special Housing Committee, presumably a Moderate, which with frankness discusses some of the obstacles to be faced. He says:—

One of the chief difficulties in the way of providing this new housing, both inside and particularly outside the London area, is the great cost of the land; and the intense opposition to new housing proposals with which we have to deal, when desiring to build in any particular outside locality.—THE STAR, 3rd January.

LAND-VALUE POLICY

By J. Dundas White, LL.D.

The CHRISTIAN SCIENCE MONITOR, 10th January, reviews the book:—

The writer of this handbook, who both when in Parliament and as a private individual has devoted much attention to the land value policy, and contributed to its literature, gives it as his mature opinion that the first step to better housing, improved cultivation, and industrial development is to recognize in legislation the fundamental common right of the people to the land on which they dwell.

On this basis, which ranks the community as a whole in the relation of super-landlord to all private land-owners, "land value policy" would impose a tax or rent upon land according to its market value, apart from the houses or improvements upon it. It is claimed that this method of taxing land rather than improvements would impel those who are holding land idle either to use it themselves or to let others use it on fair terms would tend to promote production, and to encourage enterprise.

All this and much more, Dr. Dundas White sets forth in style which, while erudite and precise, is never dull. The book as a whole is a model of clear expression and concise arrangement. The tone is one of restrained idealism, practical and devoid of animosity. The first chapters enunciate the theory of land taxation and trace its growth and expression in literature to the epoch of Henry George. The later chapters deal with legislation, actual or proposed, and the last is entitled "Towards Internationalism."

An honest book, such as this, full of carefully verified information, temperately written and easy to understand, is a welcome contribution to social economics, whatever be its particular viewpoint.

A Melbourne correspondent writes: "I purchased a copy of Dr. White's LAND-VALUE POLICY at our local League and read it with the keenest interest. Some points referring to local conditions naturally appeal to people in the United Kingdom more than they do to inhabitants of other countries. But taken as a whole it is an excellent publication, and a valuable contribution to S. T. literature. Attractively written and bound, with outstanding honesty of purpose and the absence of laboured arguments, it is a book that should find favour with novices and sincere inquirers. The closing quotations were a very happy thought indeed. The author is to be highly commended for his work, and let us hope it will receive a very wide circulation."

Once more we commend this *vade-mecum* on the Land Question to students, writers and speakers. The author throughout helps the reader to understand the connection between land, industry and taxation, and deals in an able and convincing manner with the objections and the legal obstacles to Land Values legislation. Is the book in your local library or reading room? If not there is something for you to do. No Labour or Liberal club should be in want of this service, and there should be copies for sale at every meeting addressed by speakers who stand for land and liberty.

LAND-VALUE POLICY

By Dr. J. DUNDAS WHITE.

Price 2s. net.

By Post, 2s. 6d.

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