

A 44-page booklet has been published by the Henry George League of Western Australia with the title "Land Rent Revenue in Lieu of Taxes." A subtitle further explains that it is "an exposure of the ever increasing burden of taxation, the power to destroy - a practicable alternative which would reduce government spending by half, restore incentive, destroy monopoly and benefit all who perform useful work."

This is a "do-it-yourself" booklet. There are 33 headings and the reader is invited to turn to the ones that interest him the most and proceed at will to the others - an interesting variation from having to read from beginning to end (although that too can be done with profit by the reader of this booklet). Headings include such diverse subjects as socialism, inflation, mass media, banking, the aboriginal race, modern youth, the farmer, the small businessman, and many more. Thus a great deal more than taxation is covered. This is a very provocative way of presenting the Georgist philosophy and could prove a fruitful idea.

The basic principles of the booklet are stated in a preface by author Graham Hart as follows:

"1. Where people congregate in cities and communities the need of government service arises.

2. Public Works create land value at least equal to the cost of the works - often much greater. A classic example is the building of the Narrows Bridge over Swan River to South Perth which cost £1,500,000. Land values rose by £14,000,000.

3. Collection of this value annually as land rent will provide the people with their natural revenue sufficient for all the necessary functions of Government.

4. Ever-increasing taxation - 'the power to destroy' - must be abolished if civilisation is to survive."

Included in the booklet is a useful draft of a land value tax law for Australia, drawn up by W.H.Pitt of Victoria. An earlier version of Mr. Pitt's draft was used in the manual The Taxation of Land Values issued by COLT (Committee on Land Taxation) and was cited in an earlier issue of IUN. The current draft is much improved.

Mrs. Ilse Stillwell (formerly of Hamburg, Germany; New York, USA; Teheran, Iran; Melbourne, Australia, and now living in Perth) writes: "Graham Hart's book is not only being sold in Perth's biggest book shop but was displayed in their window, along with other books, under the theme 'Taxes and You in '72.' It is sold as well in the University Book Shop and we have advertised it in the papers."

Although some of the examples are drawn from Australia, the booklet is of enough general interest to be useful anywhere in introducing people to the Georgist philosophy. No price is mentioned, but it is noted that copies may be obtained from the Henry George League of Western Australia, 243 Newcastle St., Perth, Western Australia.