

a lot of us. As I read them—both times—it seemed to me that they were just about as good as they could be.

Purists to the contrary notwithstanding, it is virtually impossible nowadays to write at all adequately on economics without getting into the political field. Perhaps this is unfortunate, perhaps not. But it is certainly true, and Mr. Tucker has done a great job of pointing out the essential relationship between government and industry, how each may and, once in a long while, does legitimately benefit the other, as well as the very real dangers that threaten either—and all the rest of the community too—when the influence of the other upon it is

not a proper one. And such subjects as republican government, democracy, capitalism, socialism, communism, recent political trends in this country and elsewhere, and the outlook for the future, both here and abroad, though we ordinarily think of them in very general terms, take on entirely new profiles, with really sharp outlines, in this book. They are treated in a way that clears a great deal of very cloudy atmosphere. As I have said, I am not an authority on matters of this sort; but it seems to me that we have here a genuine "must," both for the teacher and for his pupil. Its publication is certainly a real event to any student of economics.

Meet Him With a Smile!

The most important measure introduced in the British West Indies legislature a year ago was designed to encourage the development and full utilisation of land. The bill was passed and is now law. How did it happen? Ernest M. Ginders, a Georgist living in Meria Nefyn, Wales, wrote a letter to Jamaica's newspaper, *The Daily Gleaner*, which, when published, gave impetus to the idea.

Mr. Ginders is past eighty, has a charming wife, carries on an extensive correspondence with far-away colonies, and is unceasingly busy promoting the idea of land value taxation. Among his other interests are engineering, navigation, astronomy, history and boat designing.

But to return to Jamaica: the new system of land valuation supplants a law dating from 1901 which provided that the owner of land must state its acreage and value for tax purposes. Although the law provided for revaluation every seven years, some properties have remained for several years at the same figure, while other properties which have changed hands are on the roll at a much higher figure.

Under the new law the government will send out trained valuers who will ask a few simple questions. This is fairer than the old system where a man could escape with a lower tax than his neighbor's merely by saying that his holding was smaller than it actually was.

The present law provides that land will be valued without any of the improvements upon it, the value depending on the location and what the land is capable of producing. Houses, trees, crops, soil conservation works will not be taxed—all such improvements are regarded as the fruit of man's labor and will one day be taxed on his labor.

While the simple purpose of the law is to encourage development of the land, people will not be taxed because they have developed it. A striking modern booklet with illustrations in color was distributed among landowners, emphasizing the facts and clarifying the law. Although it was stated that any one who refused to allow the valuer to enter his premises could be punished in the courts, it was confidently felt that no punishment of this sort would be necessary.

Certainly the case as presented gave every incentive for cooperation and every reason to rejoice. The Minister of Agriculture and Lands ended his message to the people with, "meet the valuer with a smile and give him all the assistance you can . . . God bless you."