

Land & Liberty

communiqué

putting people at the heart of economics

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this issue comes with HGF's land value monitor

progress UK reform gambit closes with conference success

The gambit being played out by UK reformers in the last three or four years came to a clear close at the London Waterfront conference 'Financing Transport Infrastructure Through Land Values: Making it Happen' Read more on page 2

review Scottish government now considering lvt

The Scottish Executive has announced an independent review of local government funding which will "consider local income tax, council tax models, land value taxation models and how the income stream works for local government."

The long-awaited review was announced in Parliament on 16th June by Andy Kerr, the Minister for Finance and Public Services.

The review will look at the wider impact of any changes, including effects on the economy and economic growth. Read more on page 2

new group land reform for professionals

The world land reform movement has a new member with the launch of the Professional Land Reform Group. Read more on page 2

madrid 2004 parliamentarians back IU conference

This year's International Union conference applauded Scots parliamentarians' letter of support

"We, as members of Scottish Green, Scottish Nationalist and Scottish Socialist Party Groups in the Scottish Parliament, send you our best wishes and our support in your deliberations in Madrid this year. Some of us enjoyed and took part in your last conference in Edinburgh in 2001.

Scotland is in the throes of releasing itself from the shackles of a historical inheritance of landed privilege. You will know that the Parliament has committed itself to "investigating the contribution

land value taxation might make to the cultural, economic, environmental and democratic renaissance of Scotland." We believe that the private appropriation of the value of our common resources - such as land - is a privilege which can no longer be justified.

On a global scale, the failure to share equitably the value of our common birthrights can grow awful grievances which bring terrible

consequences, such as was visited upon your host city. Our sorrow rests with the heavy hearts of Madrid's citizens going about their daily business around you today.

But we must make practical changes to our social systems. We believe that the taxing of land values will be a key policy reform for the twenty first century. Scotland must adopt it. We as Scottish Parliamentarians will be endeavouring to bring about this fundamentally just and badly needed reform."

more from Madrid - see centre page spread

foundation HGF gear-up continues

The Henry George Foundation continues to develop to meet the opportunities and challenges it faces.

Brian Bond has been appointed as the Foundation's first Development Manager. His job will be to work with the chief executive to turn around the financial position of the organisation. The aim is to put HGF's work on a more long-term sustainable and secure footing. Bond will work from his Birmingham base.

The Council of Management has elected David



Triggs

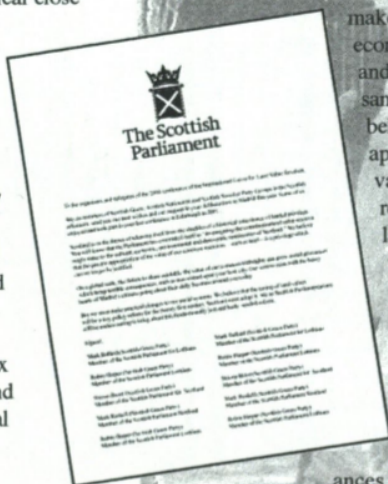
Triggs as the new chairman of the Foundation. As well as providing the traditional constitutional role, Triggs will build upon the lead given by his predecessor, John Bathe, and work with the chief executive and provide non-executive leadership of the Foundation.

The Council has also elected from its members Albert Catterall to be the Foundation's non-executive Head of Communications. Until recently Catterall was Head of Economics and Research at the British Retail Consortium. Catterall has extensive media experience, and has stood as a labour parliamentary candidate.

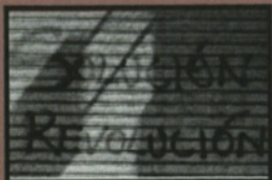
Toby Lloyd has stood down from his executive duties. However he will continue to represent the Foundation in the role of Deputy Chief Executive and contribute to projects on an ad hoc basis.

The Council of Management has also decided to reconfigure the HGF's London presence.

The Foundation will move from its present Brushfield Street premises in the autumn and relocate to 212 Piccadilly, London, W1J 9HG. Phone numbers, email and web addresses will remain unchanged. Because of the Foundation's low need at present for actual work or reception space in the capital, London staffing will be contracted and the new office will not normally be open to visitors.



www.LandandLiberty.net



IU conference
MADRID 2004
centre page spread



LIE OF THE LAND
by HGF councillor
Duncan Pickard

breaking ground

Pickard exposes Lie of the Land

HGF Council Member Duncan Pickard's new book, *Lie of the Land*, was launched at *Reformers* (the Foundation's Edinburgh bookshop) on 11th May.

The book is garnering favourable reviews in the Scottish media. Pickard has been featured in the Scottish dailies, on the cover of the major trade weekly *Scottish Farmer* and on Lesley Riddoch's popular talk show on BBC Radio Scotland.

In his book Pickard exposes the culture of deception that underpins agriculture today. He sets out his radical solution - 'out of the box thinking': stop giving farmers EU subsidies, ditch the inland revenue and its red tape - and, fundamentally for him, start taxing the land.

Lie of the Land is published by Shephard-Walwyn and the Land Research Trust at £6.95. Buy it at *Reformers* - mailorder 0131 346 7139. Or now you can shop for books online at the Foundation's website - go to www.HenryGeorgeFoundation.org



Oxon trial - Step 1 nears completion

The site valuations in the Oxfordshire land value tax trial project (reported in the last edition of *Land&Liberty communiqué*) are nearing completion. A set of preliminary assessments for more than 3,500 sites is being lodged with the Council. Its in-house GIS Section will attach them to land parcel maps created for the purpose.

Tony Vickers is technical advisor to the project. A major one-day conference in Oxford is planned by the Waterfront Conference Company for 16th September. (A programme is included in this edition of *Land&Liberty communiqué*.)

Read more about the project, and follow developments at the project webpage at www.OxonLVT.org.uk

Conference success

continued from page 1

Over 100 senior delegates from the transport professions took part in the conference. Its acknowledged start point was that public spending enhanced land values are a proper source for project funding. It appears the momentum of the transport reform agenda is now self-sustaining - still needing directing, but not pushing.

Speaking to *L&L* at the event Fred Harrison from the Land Research Trust said "it's now incumbent on us to find ways of changing the political discourse, finding the kind of concepts and language that will enrich political philosophy in such a way that the case can be presented to the public, by politicians, in a manner that actually attracts support. Because only then will the political parties feel comfortable about going to the country, promoting this as a serious tax reform proposition". It is clear land tax reform in the UK is shifting on to a new stage.

Scots government tax review

continued from page 1

The review process itself is now being planned. In response to a Parliamentary Question, Mr Kerr confirmed membership of the team which will conduct the review: Sir Peter Burt (Chair) former CE of the Bank of Scotland; Professor John Baillie, University of Glasgow; Peter Daniels, CE of East Renfrewshire Council; and Janet Lowe, Principal of Lauder College.

In other Scottish news, as expected, Green MSP Mark Ballard's Council Tax Reform Bill has fallen on a technicality. Discussions are now taking place to launch a new Bill with cross-party support. (see *Madrid cover story*)

Professional Land Reform Group

continued from page 1

The new group sees its aim as 'progressing the use of land value for community benefit' among professionals, and seeks to promote land value taxation in an all-party non-sectarian way.

Elected chairman Dave Wetzel said "there is a need to step up a gear and for professionals to bring a new perspective and level of activity to the research and advocacy of lvt."

See *diary* for the group's next meeting.

letter from the editor

Is taxing land really the 'heads' of the deal or the 'tails'? Have we got our perspective upside down?

At the recent London conference *Financing transport infrastructure through land values*, the Conservative panelist John Redwood MP told delegates that as far as he was concerned "the good news for you is that although I am a Euro-sceptic by conviction, I am a land value tax sceptic by caution." He said he simply was not yet convinced.

But convincing people is what reformers need to do. Redwood, as the minister charged with clearing up the Poll Tax fiasco and introducing the now unpopular Council Tax, had an understandable view on the subject. He said "you have to be very careful with selling taxes. You have to *undersell*."

But to me that argument is something like telling turkeys just a *little bit* about Christmas, in the hope that it'll increase the chance that they'll vote for it. The strategy relies on either lying (by omission), on turkey stupidity, or on persuading turkeys that they're no longer on the menu.

I am not aware - but remain willing to be proved ignorant - of *any* tax introduced by positive democratic pressure. Historically, taxes (with their abatements) have arrived on our bills through the trading of interested political pressure. Turkeys simply don't vote for Christmas, no matter how bright we say the coloured lights will be, how beautiful the sleigh bells, how tasty the food. Still, Christmas comes anyway, for the rest of us.

So I believe Redwood is wrong. Taxes cannot be 'under-sold'. Taxes are never *sold* anyway, because they are never sought or bought by those on their receiving end. Taxes are merely accepted as 'a necessary evil'.

So we must turn our reforming perspective on its head. Because it seems to me that taxing land values will for most people never be the 'heads' of any toss: it's not the looked-for result, the aspirational goal. Taxing land can only be the obverse, the backside of the coin.

So taxing land values must become the strategic *means* only. It's what is needed to square the circle. It's the only means, we must argue, of enabling the two aspirations which *will be* democratically supported - quality public services and freedom from debilitating taxation. Thus taxing land values becomes the tool which people see they need to realise their goals: and nothing more than that. Our strategies must be based on this understanding. Our tactics and our projects must flow from it.

Success will come only when people *have* to weigh up in their mind what their real-world options are. When are forced to reflect upon the set of questions which includes the key inquiry - "if not like this, then how?"

We must ask our fellow citizens and our governments: "if you are not willing to reclaim for public purposes some of the value which public actions create through land values, then you must penalise your work, surcharge your purchases, punish your enterprise and permit the raiding of your savings: is that what you want?"

It seems to me that reformers have been getting it the wrong way round. We've been trying to sell a negative as a positive. A tails as a heads. Time to turn the coin over.

Peter Gibb

editor@LandandLiberty.net

Philadelphia Foray

Josh Vincent talks to Land&Liberty about community level tax reform and how it's the coming thing in New York

L&L Tell us about your advocacy of land taxation and the conference that's brought you to the UK.

JV I'm over here to relate how the city of Philadelphia - the first major American city to have accepted the idea of land value taxation - is now beginning the process of implementation. We're at the point where the mayor has asked that the City Council introduce land value taxation in the fiscal year 2006. I'll be telling how the realtors association accept it is a necessary idea, and how we have the support of the faith community including the African American ministers, and that's a very strong contingency. Also the opposition in the city has now made itself known, which is useful to us, and I'm going to be speaking about that too.

L&L A good part of the experience you've had with reform has been at a local community level. How does that build up to success at regional and national community levels?

JV Our original successes with land value tax were at a very limited and local level: but small towns adopting it reduced the tax bills for working and retired and poor people. When the small towns started doing it, larger towns started to take notice - and Harrisburg and Allentown adopted land value taxation. About ten years later the city of Philadelphia, a major American city, started taking it seriously. This was simply because there were replicated results of greater construction and rehabilitation of derelict areas; and because working people, poor people and the lower middle class saved on their taxes, as did the most productive businesses.

And this in turn leads to New York. The very fact that Philadelphia is right now in the midst of learning how to implement land value tax is the reason that the City Council invited us to New York City to see what it could do for them. I think that once New York City does it - and it won't happen for years I'm sure - more and more notice will be taken of these ideas.

L&L The difficulty in the UK context of course is that government is very centralised and structured from the top down - with no provision for option in the way that local authorities raise their taxes: the same Treasury rules apply to one and all.

JV I know that the concept of a test case is not attractive to all-or-nothing types. And I

think land value tax people, such as myself actually over the years, have fallen into the all-or-nothing trap. I think the example of a laboratory being provided is probably the best way to get around it.

L&L One of the counter-arguments to smaller scale reform - Fred Harrison has spoken about this - is that a couple of the qualitative tests which a Treasury would apply to any potential new source of public revenue would be the tests of stability and buoyancy. That would require, in this case, land and housing markets to be much more constant than historically they have been. It's argued that such stability and buoyancy would only be delivered with land tax reforms of substantial effect.

JV I recognise the problem. But I think that a city such as Harrisburg, that really has studied land tax in the theory, knows that they have a resource that has barely been plumbed. I wish the city of Harrisburg would plumb the depths and see how much actual rent there is in land. They are starting to get a concept that what they have here is a revenue source that would more than make up for all their budgetary needs.

So it's not that I don't think it's a valid question. But I exist only in a very dull and grey and practical world and I can't worry about that at this point: I have to worry about a government just saying - OK I'll give it a shot. And that's really almost a self-limiting place that the Center and I have put ourselves in. We put ourselves in a very workaday world. So we haven't really approached that question yet. But yes I think it's valid.

L&L You've said that in that 'workaday world', when you doorstep people - canvassing citizens in the city - you can turn anybody's problems into a land tax solution.

JV I'm at this conference today talking transport. In Philadelphia there's a problem with funding what used to be - until about twenty years ago, like London - one of the best mass transit systems in the world. But every area that's served by mass transit in Philadelphia is surrounded by vacant lots and abandoned stores - and that's a pure example of land speculation. It's easy to walk a citizen through their experience in their neighbourhoods to see why holding land out of use and why having monopoly on land makes their own lives worse. And how if we tax the land more it will make their lives better.

And there are many more homely examples

that we can use. Why in the neighbourhood of Olney in Philadelphia are there so many arsons? The land right now is held by absentees - and it's a way of avoiding taxes by people that don't care about the neighbourhood!

L&L It's still early days, but one by one more Americans are deciding to shift their taxes to land. How many US citizens would you say are now benefiting from a split rate tax regime?

JV Well Philadelphia wouldn't adopt until 2006. But we have the cities in Pennsylvania that we've worked on, and there are the two of the four counties in Hawaii which use land value tax. I would say just under a full million US citizens.

L&L Citizens exercising grassroots democratic choice? You'd say that true democracy requires taxation democracy?

JV I think that we are starting to realise in the United States that something has to change. It sometimes surprises me, to think that people have it in them, but they really do.

People are realising that there are limits. And I think they realise it because of their own pocket books. Economics is what it always comes down to. And so I think we have a chance to start to maybe make a difference. But we have to be serious about our economics. I'm sure there will be increasing room for us and land tax ideas - just wait! **L&L**



Josh Vincent is the executive director of the Philadelphia-based think tank the Center for the Study of Economics. He was visiting London to take part in the conference *Financing Transport Infrastructure Through Land Values*. Read the full interview at **LandandLiberty.net**, where Vincent goes on to discuss bipartite American politics, Texas oilmen in Iraq, and the phenomenon of the yellow Hummer SUV.

OWN IT!

Desire and the housing market

Jon Mendel wonders about the power of desire in the growing UK housing crisis, and considers its effect in his hometown of Newcastle.

I've recently bought myself a share in a flat in Newcastle. This involvement in the Newcastle housing market made me think that there's something interesting taking place: why are people in the UK so keen to buy a property, and why are certain locations seen as much more desirable than others? Georgists have long been very good at pointing out the irrational nature of the taxation and land ownership system favoured by Neoliberalism, and suggesting more rational alternatives; however, I think it would also be useful for us to take a closer look at some of the factors which help maintain the irrational and damaging system of property ownership and taxation that we're stuck with at the moment. Desire is an important one of these factors. I'm going to use loosely psychoanalytic theory to look at this, offering some pointers towards the type of more detailed account which might eventually be helpful, focusing on the distinction between the object and path of desire and on the links between capitalism and hysteria. I'll focus on Newcastle in part because it's local to me, and also because it's a key example of 'urban regeneration'.

the object of desire is not the path of desire

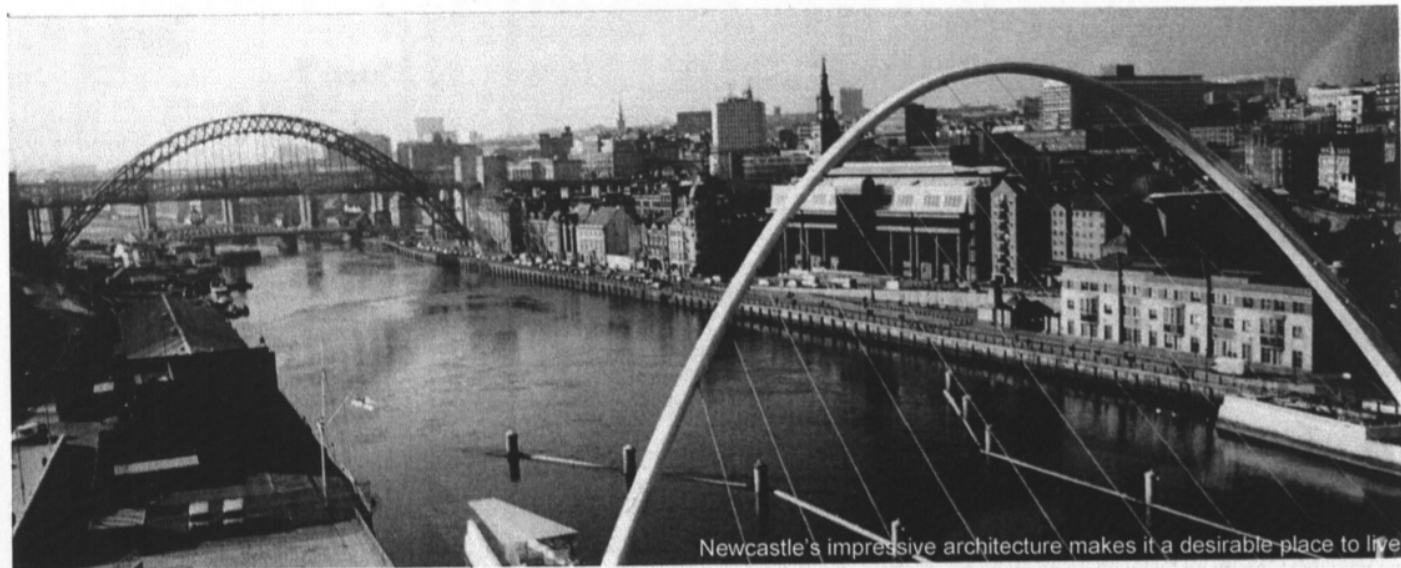
A key psychoanalytic insight is that the path of desire can differ from the object of desire, often with apparently strange effects. The social theorist Slavoj Žižek illustrates this with the example of a relationship he was in when he was at University. There was a woman he had his eye on; however, in order to see her he had to win approval from her philosophy professor father, and he therefore got very involved in discussions with her father about such topics as German idealism. Žižek appeared to be so seduced by these philosophical discussions that eventually the woman he wanted just told Žižek and her dad to get on with it, and left them to it (Žižek 2002) - she didn't think she had a part to play in these discussions. By taking a particular path, Žižek's desire thus actually served to deprive him of its very object.

A recent series of adverts in Newcastle featured the Sanderson Young estate agency (which has been particularly involved in the 'regeneration' of Newcastle centre) trying to sell some

very expensive city centre flats, by picturing young people standing over parts of the city along with the slogan 'own it'. This offers an excellent illustration of the way that, in buying housing, the object and path of desire become quite separate and that the path of desire runs a serious risk of destroying its very object.

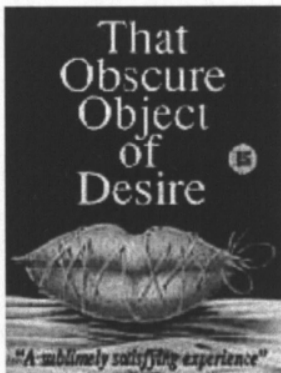
These adverts are extremely seductive. They show us a very desirable object - Newcastle's a beautiful city and a great place to live. What is interesting here, though, is the slogan 'own it'. The path we are encouraged to take in order to reach this desirable object is to buy a flat - to try to buy a part of Newcastle.

Of course, as many have argued for a long time, what's attractive about a particular piece of land in a city today is not so much anything intrinsic to the land itself, but the value created there by the community around it. I wanted to get a flat in a particular part of Newcastle, not because the land the flat is on is in-itself much different from other areas in the North-East, but because of what the community has done to add value to the land: the area was desirable cause it's near the University, near a metro station, near a number of pubs and restaurants etc. All



these values are created by the community and not the owner. So, the object of desire in terms of city centre living is - as Sanderson Young cannily picked up in their ads - something created by the community that those buying land seek (and will, ultimately, fail) to own.

It should be emphasised here that the path of desire and the object of desire once again differ - when people want to enjoy the community created values associated with living in a certain part of Newcastle, the path that this desire is encouraged to take is to buy a property there! What should of course be noted is that the desirable aspect of the community in parts of the city centre is not something that can be bought or sold - instead you buy the deeds to a property and a patch of land in the hope of enjoying the use of (or, one might want to say, of misappropriating) these community created benefits for a time.



What's really sad here is that the path this desire takes risk destroying the very object of desire. For example, the vibrancy of the "buzzing night life" which Sanderson Young (and many others) use as a selling point for life in Newcastle centre risks being destroyed as rising property prices increasingly pushes out the smaller, more 'old-fashioned' pubs, clubs and coffee bars and, leads to their replacement with expensive chain bars. This situation has arguably become considerably worse in London. **LandandLiberty.net** recently ran a fascinating article by a would-be entrepreneur who found himself priced out of setting up a coffee bar in London due to high rents.

The rising house prices in Newcastle Centre are leading to the diversity of the community being lost and to parts of the area losing the openness of friendliness which many found so attractive. Some blocks of luxury flats are coming to function more like gated 'communities', with their own security guards, and with bars, gyms and other facilities built-in; the very community which creates the values people are trying to

buy is forcibly shut out. The very desire that motivates homebuyers to take a particular path can, then, cause them to be shut off from many desirable community values, through living in closed communities which feel the need to keep those who could not afford to live in such communities very firmly locked out.

So, just as the strange path taken by Zizek's desire eventually lost him the girl he desired, the unfortunate path taken by the desire of house-buyers in Newcastle might destroy the very object they found desirable.

capitalism and hysteria

The psychoanalyst Jacques Lacan famously described capitalism as the discourse of the hysteric. This is because, as Zizek puts it, "Capitalism has no 'normal', balanced state: its normal state is the permanent production of

“Just as the strange path taken by Zizek's desire eventually lost him the girl he desired, the unfortunate path taken by the desire of house-buyers in Newcastle might destroy the very object they found desirable.”

an excess; this is the only way for capitalism to expand...this vicious circle of a desire, whose apparent satisfaction only widens the gap of its dissatisfaction, is what defines hysteria." (Zizek 1993, p. 209) What we see in the housing market is that, even as it appears possible to satisfy certain desires for a price, the apparent satisfaction of these desires only seems to create new desires and push the price for their satisfaction higher. The community-created values which are appropriated, bought and sold on the housing market can never 'close' the system by satisfying the desires of house buyers in a 'complete' community; instead, they keep disrupting the very communities which create these values through pushing house prices higher and

thus risk their own very destruction as well as creating hardship for many; as georgists have long argued, speculation based on the belief that land prices will rise can itself serve to raise land prices. Unless we do something to return these community created values to the community, the hysteria of Neoliberalism could continue to push house prices higher in a never-ending vicious circle.

Something needs to be done to break this. If we're unsuccessful in pushing for land reform, something 'real' will eventually intervene to break the hysterical cycle of desire that can be seen in the continual rise in house prices. The hardship caused for those who are pushed out of whole cities or into poor quality accommodation will eventually be too great. The UK government is already attempting to get round some of these problems through funding social housing, but this won't last forever. If prices continue to rise the cost will eventually become too great, and of course such public subsidies can themselves serve to push land prices up further and thus carry us closer to the point at which subsidising housing becomes unaffordable! Before we reach this crisis point, I would hope that we can bring in land reforms to end the hysteria of the housing market, a kind of 'cut' to prevent the desire travelling a path in which any 'satisfaction' of desire ultimately leads only to increased dissatisfaction. **L&L**



Zizek

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- Jon Mendel is currently studying for his PhD degree at the University of Newcastle. He also carries out research and IT work for the Henry George Foundation. This article is based on a presentation given by the author at the 24th conference of the International Union for Land Value Taxation*

MADRID 2004

the 24th conference of the
International Union
for Land Value Taxation
27-31 May 2004

... and afterwards

Reformers from all over the world attended this year's IU conference.

Land&Liberty was there and asked a few of them what they were going on to do next

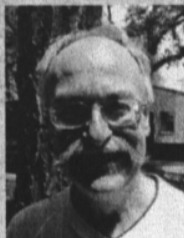
We have to consolidate and expand our movement in Spain. It was completely suppressed under the dictatorship of General Franco. Most important georgists were shot or put in prison and the movement was disbanded. But there is an enduring tradition in Spain of interest in the land problem.

I'll be involved in the proposal in my home city of Philadelphia to legislate land value tax. Hopefully, by our next conference, we'll have it in place.



Jake Himmelstein
treasurer CGO, USA

We're meeting the Spanish Ministry of Finance - hoping to get reforms at the national level and scoop up more economic rent for the Spanish treasury.



Frank Peddle, director
CRTC, Canada

Organising the IU conference has taken a lot of work. I'll be glad just to get the office back into some kind of order.



Ana Perra
AEPERS, Spain

I've just been put forward as an IU NGO representative at the United Nations. I want to make Henry George's ideas available for the developing world. That's my way to go.



Thomas Ammitzbøll
Bach, HGF, Denmark

My hope is to bring people to the important events organised by the UN Habitat. A lot of topics discussed there are relevant to our concern for the land value problem.



Tanya Roskoshnaya
president IU, Kenya



Fernando Gerstein
president APERS, Sp

conference report

This year's four day IU conference in Madrid began with a reminder that those of us seeking land reform would not want to start from here. Argentinian-born host Fernando Scornik Gerstein, president of AEPERS, outlined the tragic decimation of the Spanish land tax movement in the Spanish Civil War.

Talking on the subject of earthrights, co-director of the US-based Earthrights Institute Alanna Hartzok offered a scathing critique of the current US administration. She argued that the corruption caused by land speculation penetrates most government - up to and including the coterie around Bush.

Hartzok's contribution to the conference chimed with the next speaker. Jeffrey Smith, from the School of Cooperative Individualism, spoke on land ownership and corruption in the US. Smith talked about the appalling methods used to introduce and maintain land speculation: the genocide of the Native Americans is one example, and the sexual 'favours' of women also appear to have been involved in early land negotiations in the US.

Prof. Francis Peddle from Ottawa, and chair Fernando Scornik Gerstein gave us a starting point for looking at definitions in politics, arguing that we need to find precise definitions of what we as reformers mean.

Scornik Gerstein ended the session by offering what was perhaps a more pessimistic account of the prospects for radical land and tax reform in a country such as Spain. With its very high levels and spread of land ownership - 80% own their own homes - it would be very difficult, he argued, to persuade voters to support a land tax. The high level of home ownership effectively turned a high proportion of the population into land speculators.

The lack of affordable housing is very much in the news just now - and very much a land issue. The second day's opening panel addressed the housing crisis. The panel kicked off with IU President Tanya Roskoshnaya and a fascinating account from her home country of Russia. Post-Soviet Union, problems are being caused by the privatisation of Russia's land without any notable tax or charges being placed on the new owners.

Peter Gibb from the Henry George Foundation then spoke about the problems of the UK housing market. The cause of increasing unaffordability, and unavailability, he argued, was increasing land prices. And because of it, he said, the market was pricing an ever-growing number of people out of housing altogether. Gibb asserted that the problem of housing 'affordability' could be dealt with only by addressing - reducing - the general price of houses - which meant the price of land.

Transport for London's vice-chair Dave Wetzel then told the conference about the housing problem in London. Housing affordability for 'key workers' is a big issue he agreed. Wetzel spoke about ways in which the use of land value taxation as a broader policy instrument might help London find solutions to such problems.

Henry George Foundation council member Tim Glazier offered the conference a novel alternative to the current home purchase and ownership system. Instead of buying a house outright, using a mortgage, we could enter into a partnership arrangement with a lending institution, and share equity in the property.

Jon Mendel, also from the Henry George Foundation, concluded the session by looking at the roles that desire can play in the housing crisis (see essay page 4), and suggested some strategies that might defuse that crisis. Mendel argued that, whilst by buying a house we seek to gain certain desirable goods, the path this desire takes can actually destroy the goods we seek to gain.

Two panels then looked at economies in crisis in different ways. Héctor Sandler - consultant professor in philosophy of law at the University of Buenos Aires - was an Argentinian politician who had suffered intensely under various regimes, and was forced at one point to go into exile.

We also heard again from Fernando Scornik Gerstein and Francis Peddle, in turn looking at the results of his research on land ownership in China, and the links between the work of the German idealist philosophers and Henry George.

The third day set off with a panel on the practical problems in land reform. Australian activist Karl Williams spoke about the political struggles there and how progress might be achieved. Prof. Fred Foldvary argued for the need to eliminate the dead-weight cost of our public revenue systems - to try to move away from taxes on good things such as employment. Peter Gibb then spoke about how the appearance of our ideas can be key in our ability to win support for them (see *fresh thinking*, page 11).

Dave Wetzel offered a powerful demonstration of the successes of the congestion charge in London. He called this charge a 'land tax on wheels', and argued that it is justifiable to charge drivers for their use of a scarce resource such as the road space of central London.

It seems appropriate that the conference ended looking towards broader issues. Fred Foldvary spoke on the conflicts caused by land disputes across the world. He offered a two-fold solution - a move towards a federation of small-scale local governments, in order to allow different nations to co-exist smoothly on the same territory - and also to use a land tax to compensate those who are denied territory to which they lay claim.

The 2004 IU conference did, then, have useful suggestions for resolving seemingly intractable problems, such as the struggle in Israel/Palestine. What is now needed, as Gibb earlier argued, is presentation which will advance the substance of these solutions - which will move us past the tipping point, and bring profound social progress. **L&L**



I'm going to speak more to people outside the movement - the legislators and decision-makers, but equally importantly the people that influence them - the journalists, academics, the trade unionists and business groups. When you operate the levers of power in a little way like I do, you see the importance that those influences have on other people.

Well, I'm preparing for the UN Habitat cities conference in September in Barcelona. We really do represent and hold the new paradigm economics vision so clearly - it's time to really bring that up: it's a quantum leap beyond neoliberal economics.



Alanna Hartzok, Earthrights Institute, USA



Dave Wetzel, vice-chair, Transport for London, UK

news cuttings

Easton weighs taxing land more than buildings

by Tracy Jordan

The Morning Call (Lehigh Valley, PA, USA)
4th May, 2004

Key proponents of the land value tax system adopted in Allentown and being considered in Philadelphia will explain the benefits to Easton property owners at a public meeting at 7 p.m. Wednesday at St. Anthony's Youth Center in Easton.

Former Allentown Councilman Benjamin Howells and Kathy Harris, president of the Greater Olney Community Council in Philadelphia, will make presentations, as will Joshua Vincent, director of the Center of [sic] the Study of Economics.

All three previously made presentations to Easton City Council at the request of Councilman Michael P. Fleck, who also organized Wednesday's meeting.

Fleck has been promoting a gradual shift from property taxes to land taxes as a way to promote development of vacant land and vacant or rundown buildings, which enjoy a lower assessment than well-maintained buildings.

Councilwoman Carole Heffley, who has researched the matter since joining council in January, also will speak in favor of the land tax Wednesday.

"I have searched high and low for anything negative about it, and I can't find anything negative," Heffley said. "The question before us is how much good can we expect it to do."

Most homeowners, especially those in row homes, are penalized under the current system because they are taxed on the value of the building but own little land.

"A lot of citizens get concerned right away when they hear tax reform," Fleck said. "This is actually a way for residents to pay less taxes, so we want everyone who owns property in the city of Easton to come to the meeting."

After the presentations, Fleck said, there will be ample time for questions, and information on the impact of the tax on specific properties will be available.

Easton Mayor Phil Mitman said he has not decided whether he would support the land value tax because his chief of staff, Stu Gallaher, is still researching it.

"I don't want to move quickly on this, and I think it's a good idea to have these informational sessions," Mitman said. "For me, it's always about hearing both sides of the story."

Mitman said some residents would like to see vacant and rundown buildings developed, but they are concerned about all the vacant land or open space being developed as well.

Fleck said he believes the owners of vacant land would be interested in developing it regardless of whether the city had a land value tax.

He said the College Hill property at 800 Mixsell St. that Alex Patullo wants to subdivide to build a second house on is an example.

But most residential properties, he said, could not support a second house without obtaining variances from the Zoning Hearing Board.

"The bottom line is, the development of land in the city of Easton is inevitable," Fleck said. "But we can control some of that development by making sure we have a system in place where we redevelop old properties as well."

The state of our nation is enough to give you the Sunday blues

by Dan Harper

Santa Cruz Sentinel (USA)
29th February, 2004

I don't know if anyone is paying attention, but this country has some pressing problems. Poverty is the wolf at the door and the predicted \$2.4 trillion deficit is the wolf's friend.

Henry George, the 19th century American economist said, "Poverty is the open-mouthed, relentless hell which yawns beneath civilized society." Poverty is diminishing our schools. Ongoing financial crises have crippled our educational program. It appears that we now expect our teachers to use their own meager salaries to buy school supplies for their students. We should be embarrassed.

Maybe we should surrender to those malcontents who criticize education and who claim that education is filled with inefficiencies and scoundrels (as if business and the military weren't).

Maybe our schools should drop all pretensions of quality and depend on bake and rummage sales and volunteers to support public education. Maybe we should give up the dream of free universal education entirely.

The irony is that we spend lavishly on our military needs as we tighten our belts everywhere else. Our preemptive war on Iraq was unfortunately based on false intelligence — history will see it someday as a terrible mistake. Six hundred young American men and women have died in this war and possibly 10,000 Iraqis. This is a sorry, misbegotten war, and I offer my condolences to those families who have suffered such terrible losses for so little.

In 1845, a U.S. senator gave a speech in which he said, "War crushes with bloody heel all

justice, all happiness, all that is God-like in man."

Everyone agrees that Saddam Hussein is a bad man, but is he any worse than dozens of dictators we support in other parts of the world? The difference is the size of the oil reserves he sits on.

It was Thomas Jefferson, in an 1807 letter who wrote, "The spirit of this country is totally adverse to a large military force."

It is? That's news to me. I wonder if our nation's leaders have read Jefferson lately.

Meanwhile, America's libraries and parks are closing. More and more of our poorest can't afford health care. And is rail travel anything but a joke in this country?

And while we're talking about failures let's not forget the collapse of medical care and the obscene rise in prescription drug prices. There's talk of shutting down access to prescription drugs in Canada. Now isn't that a novel approach to our medical crisis?

And what's happened to our parks and national recreation areas? They used to be free and well-maintained — now they're expensive, threadbare and overused.

Look almost anywhere in this country and you'll see the deterioration of our infrastructure — our bridges and roads, our transportation systems, our water and electricity systems. Nothing is working as well as it used to, or should.

Is it really any wonder that our electricity grid is a hopeless hodge-podge? Widespread blackouts are increasingly likely. It's all part of a national pattern of decay and greed.

But we can take pride in our first-class armies.

Meanwhile our young abuse drugs with increasing frequency while their parents pretend to be horrified. But they are hiding their own addictions to prescription medicines, hard drugs and alcohol and tobacco. Experts say about 22 million Americans are hooked on at least one of these drugs.

Maybe this is the beginning of the end for us. Nations rise and fall. Maybe we're becoming a third-rate economy with a first-rate military.

Our enormously complex and expensive war machine continues to grow. The cost of our war in Iraq isn't even mentioned in the president's new budget. Meanwhile, more and more Americans (about 36 million in 2002) are living below the poverty line.

We waste our time being horrified by gay weddings in San Francisco while the parade of American economic failures, business breakdowns and threatened infrastructure collapses are barely noticed.

Meanwhile, what's happening to our clean water, our national integrity, our children's education and our medical care?

So the solution is to distract ourselves and attack a little Middle Eastern nation instead.

I know I sound grumpy and bad-tempered and

I'm sorry about that. But the noble American dream our forefathers had for this new nation has unfortunately been drained away. Now we find ourselves living in some kind of animated Walt Disney movie where we hide from reality in a make-believe world.

There are entirely too many American flags on car bumpers and not enough realists who can remind us of what our forefathers wanted us to become.

Reviving land tax would be Barker mad

by Martyn Jones
Edinburgh Evening News (UK)
8th July, 2004

There was a collective gasp of disbelief among landowners and developers earlier this year when the Barker Review, a government-commissioned report into the UK housing shortage, once again raised the possibility of a development tax on landowners.

Yet, while the review was thorough in its discussion of taxation as an instrument for influencing the production of new housing stock, it is hard to see its findings as a ringing endorsement of such a tax in today's market.

So, should we really be worried about a new land development tax, or will good sense ensure that the notion stays where it belongs - on the page?

Let there be no doubt - action must be taken on the supply of good-quality new housing. While our situation is relatively acute, the challenges faced by Edinburgh are being mirrored across the country.

Very high demand and sluggish supply are driving up house prices and making it difficult for businesses to attract skilled workers from elsewhere.

Led by Kate Barker, a member of the Bank of England's Monetary Policy Committee, the Barker Review of Housing Supply is at the forefront of government efforts to solve these challenges. As part of its detailed analysis, the review considers the resurrection of a tax on landowners, first mooted by Churchill and then put into practice between 1976 and 1985 before being abandoned.

As any such tax would apply to large landowners who are profiting from developments, it is interesting that the interim report quotes Churchill. He argued, in 1909, that installation of infrastructure services benefited the landlord and increased the value of property at the expense and through the labour of others, while the landlord "sat still". The land monopolist benefited from these improvements but did not contribute to them.

As insightful as this may or may not have been in 1909, is it a useful way for Barker

to frame today's dilemma? The subsequent introduction of capital gains tax has meant landowners now put some of their profits back into society. In addition, council tax has placed the cost of publicly-funded infrastructure directly on to the housebuyer, meaning that such amenities no longer add value to the land itself or generate revenue for the landowner.

Much of the "pro" case is based on the idea that an economic rent accrues to the landowner when planning permission is given. However, it seems that this is simply the obvious increase in land value, caused by the fact that the landowner can now put it to profitable use. In this context, why should gains from the sale of land bear a tax different from other economic gains? Surely, the same argument could be applied, for example, to relaxations in licensing hours or a change of practice to permit Sunday trading?

In all these cases, the intervention of the state and the demands of society have produced an increased profit, yet we do not propose an additional tax-hit for their gains.

But setting aside whether a land development tax would be "fair", what would be its effect on the current housing crisis? Taking into account the slow rate at which stock is being added to the market at present, it is hard to see how an extra tax will help anybody but the Treasury.

Were a land development tax to be introduced, this is where the wider financial implications for the Capital could become grave. For Edinburgh to expand, we must accept location plays an important role in homebuying decisions and concentrate on providing new family housing within reach of the city's economic centre. The availability of such property will be key in attracting skilled individuals needed by businesses. Barker's extra tax burden may be enough to sour the market for potential property investors, damaging Edinburgh's standing as a competitive venue for enterprise.

In short, it would be a grave error for policy makers to take this unnecessary and, inevitably, unpopular tax any further.

City Council turns to tax commission's proposed changes

by Michael Currie Schaffer and Angela Couloumbis
Philadelphia Inquirer (USA)
7th May, 2004

After six weeks of grueling hearings about Mayor Street's efforts to cut spending, City Council is diving into efforts to alter the other

side of the municipal ledger.

Hearings on Monday will focus on 13 bills designed to implement tax changes recommended by the city's Tax Reform Commission. The bills include measures that would accelerate reductions in the city's wage tax, assess property at 100 percent of its market value, and eliminate the business-privilege tax by 2015.

Street embraced several of the proposals in his five-year budget plan but has voiced skepticism about others, notably the change in the wage tax, which would fall to 3.25 percent for residents and nonresidents by 2014.

But in interviews this week, Council members were all over the map on the issue, with a Street ally saying he could support the entire package, a Street critic voicing doubts about the bills, and still another Street ally voicing doubts even about the tax cuts in Street's budget.

"Most of it will get passed," said Seventh District Councilman Rick Mariano, part of a group on Council that traditionally votes with the mayor.

"I would probably be against most of them with maybe one or two exceptions," said Councilman David Cohen, who often lines up on the opposite side of issues from Street. Cohen said the commission had not incorporated measures that he believed would reduce what he sees as the unfair distribution of the tax burden.

Council Majority Leader Jannie L Blackwell, long a close Street ally, expressed frustration with the administration's handling of the budget process. When asked whether she would support the tax-reform measures Street proposed, she said: "not necessarily. We still need to work out a lot of issues."

Topping that list, for Blackwell, are recreation centers. She said the administration has been sending mixed signals on which centers will be closed to help balance the budget. The city is facing a \$227 million deficit in the \$3.4 billion budget that begins July 1.

"If we don't get the rec center issue straightened out, I don't think the mayor can get this budget," she said. "It's just that upsetting."

Blackwell said she also was frustrated by the fact that every time she sits down with members of the administration to discuss alternatives, she is told that it could lead to layoffs of city employees.

"And that's not fair," Blackwell said. "And I'm not going to let anybody put me in that position or put me in that corner."

One measure that drew strong criticism from supporters and critics of the package: the proposal to phase in "land value taxation," which would increase the percentage of each

news cuttings

property-tax dollar that is based on the value of the land under a property, as opposed to the structure itself.

Proponents, such as the Henry George Foundation, which this week mailed 150,000 letters to city residents in favor of the change, say it will discourage blight by increasing taxes for owners of boarded-up buildings or vacant lots. The Foundation favors an economic policy of land-value taxation.

"I understand the theory, but I just have concerns about how it affects the city," said at-large Councilman James F Kenney, who said he supported the other 12 measures. Kenney speculated that many residents would see substantial tax increases from the measure.

Proponents of the Tax Reform Commission's recommendations have inundated City Hall with e-mails and letters in favor of the changes, which they say will stanch Philadelphia's population decline and attract jobs.

"We go through a ream of paper a day" on the office fax machine, said Fourth District Councilman Michael A Nutter, a tax-cut proponent.

But the administration said the package, which would cost the city just \$7 million in the first year, would ultimately drain \$285 million from city coffers over the life of the five-year plan.

"We're doing our very best to get Council people to understand what budget situation we're in, how deadly serious it is, and what the consequences are," said Street spokeswoman Barbara Grant. "People are kicking now because we're cutting back money to arts and culture. They're anguished about cuts to rec centers. What will they say when we have to lay off people?"

Grant said the administration was reaching out to Council and the public to try to sway opinion.

Government Moves to Introduce Land Tax

by Lindsay Dentlinger

The Namibian (Windhoek, Namibia)
24th May, 2004

Another amendment to current legislation is on the cards to pave the way for the introduction of land tax.

Government has decided that land tax be treated separate from other taxes and will not be allowed as a deduction against other tax liabilities.

Accordingly, the Ministry of Finance is expected to table legislation to the National Assembly soon amending the Income Tax Act of 1981 to ensure that land tax will not be allowed as a deduction to determine a taxpayer's taxable income.

Finance Acting Deputy Commissioner Jack le Roux said on Friday that allowing land tax to

qualify as a deduction along with many others especially applicable to business people, would defeat the purpose of instituting the levy.

The implementation of land tax on commercial farm land is aimed at allowing Government to buy more land for resettlement.

A N\$20,000 fine or a five year jail term will be charged for the non-compliance of this law.

At a Cabinet meeting held on May 11, it was also decided that a tax tribunal be established to facilitate dispute resolution arising from charging this levy.

Le Roux said it was hoped that this process would speed-up the resolution of appeals, objections and other taxation complaints which can sometimes take several years to be heard before formal courts.

Although several amendments related to land tax were made last year to the Agricultural (Commercial) Land Reform Act of 1995, the process has not yet reached full implementation stage.

A Land Tax Bill is now also in the pipeline to prescribe the administration of the system.

The Finance Ministry will be expected to bill land owners according to the valuation roll compiled by the Ministry of Lands, set dates for and accept payments, and take punitive action against those who fail to comply with the set regulations.

Le Roux said the legislation had already been drafted and would probably be the final legal step before the levy can be formally instituted.

The Agricultural (Commercial) Land Reform Act allows for land tax to be charged based on the value and size of the land.

The law prescribes that Namibians be charged a rate of 0.75 per cent, while foreign and absentee landlords will be subjected to a rate of 1.75 per cent of the value of each hectare of undeveloped land.

Resettlement beneficiaries who pay rent to the state for using the land, will not pay tax.

The Lands Minister also holds the prerogative to grant exception upon application on the payment of land tax on commercial farm land.

Real estate set to take off, analysts say

by Jessie Ho

Taipei Times (Taiwan)
4th June, 2004

The real estate market is set to take off as political uncertainties start to clear after the presidential inauguration on May 20, market watchers said yesterday.

"It is estimated that some NT\$100 billion worth of new properties will be released in the third quarter, a 30 percent rise from the same quarter last year," Lai Cheng-i (賴正

鎰), chairman of the Taiwan Construction Development Federation (台灣省建築開發公會), told a press conference yesterday.

Following in the footsteps of the economic upturn in the last quarter of last year, the property market, which had been dragged down by soaring construction material prices, is starting to recover.

The value of pre-sale real estate has grown to NT\$97.8 billion in the first quarter of this year, Lai said.

Although industry watchers predicted a pre-sale real estate value of NT\$100 billion in the second quarter, the actual figure was NT\$74.4 billion due to the post-election turbulence, he said.

"The prices of properties in Taiwan will rise by 5 percent to 10 percent annually from now on. This prosperity could persist through the next seven years," Lai said.

He said that some factors could still put the brakes on the recovery, including rising oil prices and growing cross-strait tensions, which might lead to hesitance among buyers and investors.

Evertrust Rehouse Co (永慶房屋), a major real estate agency, also has an optimistic outlook for the second half of the year.

It said the overall transaction volume in the house sector increased by 3 percent last month compared with the same period last year. Most of the transactions were in Taipei City, with a 50 percent growth rate over May last year.

The value of real estate in the center and south of the country has enjoyed a higher growth rate than in the north, ranging from 3 percent to 5 percent, because it was undervalued prior to the election, according to the agency.

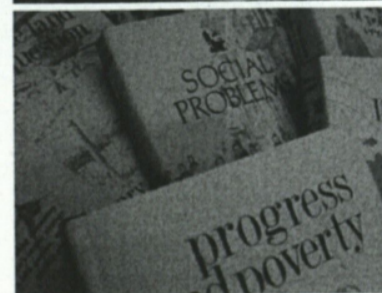
"We expect more transactions in the next six months, as the NT\$300 billion in low-interest loans offered to first-time home buyers, which was announced by the Cabinet last Sunday, gave a further push to the market," said Chen Chih-hui (陳芝慧), a public relations official at Evertrust Rehouse.

Chen said the number of visitors to Evertrust Rehouse's online house showcase increased by 15 percent after the loan project was announced.

The decrease of 50 percent in the land value incremental tax rate, due next January, could also encourage property purchases, Chen said.

The tax, which is levied on the sale of all land, is based on the increase in the government-assessed value of the land, adjusted for inflation as measured by the consumer price index. Reducing the land-value tax allows people to sell properties at a lower cost and gives buyers more bargaining power.

In contrast to Lai's optimism for the next seven years, Chen said the company will closely watch developments in cross-strait relations, which he described as a landmine that could explode at any time to undermine the market.



fresh thinking

Just why are our movement's publications so ugly?

At this year's IU conference, Peter Gibb delivered an appeal to delegates to spend time on design

The international reform movement of which **Land&Liberty** is a part is, in many ways, its own worst enemy. We are often a *barrier* to the evolution of the new georgist paradigm and its common acceptance by the citizens of the world.

Personally I am confident that Henry George's insights will eventually come to be universally shared. *Eventually*. As the Sufi saying goes, "the earth has sworn unto the day of paradise that all truth comes to the light - sooner or later". Our truth will emerge without us.

But it is a bit of a shock to realise what is happening when one looks at how the world is changing today. In many respects the steady psycho-social unfolding towards Henry George's insight, in the hearts and minds of the citizens of the world, is happening often quite independently of those who count themselves the torchbearers. Indeed, in many, many ways and cases, it is happening actually *in spite* of our best intentions and most effective actions!

This movement for reform has many problems, many self-induced. None are substantial, but it is the most superficial which is proving most hindering: a disregard for presentation. We care not for the appearance of what we do and make and send out into the world. We spend no time on design: most of our books are pig ugly; most of our websites are worse.

Now of course you can by no means tell a book by its cover. But appearance is our first knowledge of substance. Appearance and presentation, in a very deep sense, are important to us as human beings. We use these things to distinguish, to select. In a world where we cannot know everything intimately, before deciding what to know intimately, appearance counts.

The ferocious-looking dog probably is indeed ferocious, and so we decide to keep away. Dully expressed art does not carry applause or return crowds. The uninterest-

ing, geeky, old-fashioned *looking* book probably is just that. In our everyday we don't waste time confirming the truth of our cursory judgement - instead are glad that our ability to be selective in our attentions has, once again, left us with more time to be with what we anticipate *will* interest us, and be relevant to our concerns. Whilst appearances can be deceptive, our experience is that usually they are not.

Judging appearances is an important behaviour which keeps us alive, and helps us learn. Those who ignore appearance do so at their peril. While you *cannot* judge a book by its cover, the first means by which we select those we *will* judge, is indeed the cover.

Our arrogance, as reformers, from the beautiful truth of our insight, makes us foolishly believe that all we have to do is lay that truth before the world. But the world has other more appealing things to think about.

The new georgist paradigm is on the tipping point of universal acceptance. How will the weights be selected to tip the balance? What will help or hinder the shifting of the balance? The Sufis tell us all truths do come to pass. But the question is, shall that truth - *by our hand* - come to pass the sooner or the later? On that balance, where is this movement of ours weighing in?

We must have the humility to recognise that being right and telling truth is not enough. We must recognise that although "all truth comes to the light - sooner or later" - *well-presented* truth emerges sooner and not later. Whilst never confusing appearance with substance, we must recognise that appearance counts and, as reformers, must set aside time for it. **L&L**

This article has been condensed from a presentation made by the author to the 24th conference of the International Union for Land Value Taxation

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diary

July 21-25, 2004, Albuquerque, USA
The 24th North American Conference of the Council of Georgist Organizations
Info: www.progress.org/cgo/

July 25-30, 2004, New Mexico and Arizona
Earth Rights Trek
A post-conference journey into native lands of New Mexico and Arizona. Contact the EarthRights Institute: www.EarthRights.net

July 29-31, 2004, Fredericia, Denmark
Justice Party Summer Convention
Four days of varied activities at a traditional popular education school in Jutland. For information: www.retsforbundet.dk

August 23, 2004, London
The Professional Land Reform Group
All welcome to come to the next meeting at 5.30pm, Windsor House, 42-50 Victoria Street.

September 16, 2004, Oxford
Towards LVT for Local Government
A conference examining the practical and political issues, and the results of the Oxon trial. See enclosed programme for details, or visit www.thewaterfront.co.uk/conferences

September 25-26, 2004, Støvring, Denmark
Justice Party national conference
The 85th annual national conference. See www.retsforbundet.dk

Autumn 2004, Edinburgh
Henry George Foundation Conference
This year's HGF conference, in association with Holyrood Communications

October 14-17, 2004, London
Third European Social Forum
ESF emerged from the 2001 World Social Forum. HGF likely to participate. For more information go to www.fse-esf.org

Sir Kenneth Jupp 1917-2004

The son of a shipbroker, Kenneth Jupp was born in 1917 into a musical family. Jupp would later become a talented amateur singer, pianist and flautist.

He attended Perse School, Cambridge, and won a scholarship to University College, Oxford. Jupp spent virtually all his time rowing - catching up on his studies during vacations. Nevertheless he took a first in 1938 and won the college prize for Greek in 1939.

Jupp's legal studies were interrupted by the outbreak of war. He joined the BEF as an officer, and saw active service in France and Belgium - in 1943 in the battle for Tunis, and in January 1944 in the landing at Anzio. Here Jupp was wounded and he was later awarded the Military Cross for his conduct.

After being sent home to recover, Jupp resumed his legal studies, beginning a correspondence course from his hospital bed.

He was called to the Bar in 1945, his efforts winning another Lincoln's Inn scholarship.

In 1975 he became a High Court judge, sitting in the Queen's Bench Division. In 1977 he began a four-year stint as the presiding judge on the northeastern circuit.

After retiring from the High Court Bench in 1990, he wrote and translated several books on economic issues. He also served as chairman of the trustees of the UK-based Land Research Trust, and was a long-time contributor to **Land&Liberty**.

Sir Kenneth Jupp died on March 15th, 2004, aged 86. He is survived by his wife Kathleen, whom he married in 1947, and two sons and two daughters. **L&L**

Land&Liberty has chronicled world events for over 100 years. It has offered a unique perspective with its reports, analysis and comment on the core issues of political economy. And that uniqueness remains. **Land&Liberty** aims to explore how our common wealth should be used - and to demonstrate that this is the key to building the bridge of sustainability between private life, the public sector and our resources - between the individual, the community and the environment. **Land&Liberty** - putting people at the heart of economics.

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