

were fining people for every improvement, and that was how they were discouraging industry and thrift.

TREASURER JOHNSTON, Dundee, said he had heard nothing to justify replacing the present system by the new proposal.

#### Appeal to the Government

On the motion of the Chairman, it was agreed that a resolution should be submitted and should be voted for and against, and then, in view of the fact that many of the representatives had indicated that they had received instructions not to commit their authorities, a vote should be taken of those who were what he called neutral.

MR. ALEX. MACGREGOR, Glasgow, thereupon moved:—

“That the Conference, having considered the advisability of making a combined representation to the Government in favour of legislation to enable local authorities to collect revenue by means of a tax on land values, approve of the principle of making land values a basis of taxation and resolve to recommend all local authorities throughout Scotland to petition the Government to introduce legislation providing:

“(1) That the present system of valuation for local rating, viz., the letting value of land and buildings, including improvements, should be replaced by a system under which local rates would be imposed on the capital value of land in the area of the rating authority irrespective of the value of buildings and improvements made by the owner; and

“(2) That the Government make up a valuation roll showing the capital value of all land in Scotland and furnish each rating authority with a copy of such valuation for their district.”

He referred in detail to the success which had attended the system in several of the overseas Dominions, and said that they had heard a great deal about peace in industry. He suggested that if they took that great load off industry prices would be cheapened, wages higher, and hours made better.

Some might think that the system might be difficult to put into operation, but nobody had pointed out where the difficulty lay. It was, he felt, a just principle.

BAILIE WILLIAM KELLY, Glasgow, in seconding, said that those who raised difficulties of detail seemed to forget that these difficulties were caused by the very system they wanted to get rid of.

#### Resolution Carried

On a vote being taken, 20 voted in favour of the resolution and none voted against it, but 49 voted “neutral,” and in view of that it was agreed to take another vote, in which the members would act according to their private views without involving the authority they represented. It resulted in 68 for and 3 against the resolution, and the Chairman suggested that the neutral members should return to their own areas and forward the decision arrived at by their authorities to the Committee which had organized the Conference so that they might consider the advisability of calling another meeting.

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## A. W. BARNES



### Chairman of the East London, South Africa, Land Values League

In our July-August issue we gave an account of the stirring and successful campaign that has been carried on for many years in East London, South Africa, out of which the first victory was won in 1919. East London then began to take local taxes off buildings and improvements and transfer taxation to the value of land apart from improvements. The adjoining town of Cambridge in the same year at once took full advantage of the legislative provisions for local option by levying all rates on land values. In East London, this year, the policy of land value rating was carried the full length by entirely abolishing the local taxation of buildings and improvements. The opponents of the principle are even now “not content,” and as we write we have reports that a further challenge of a popular decision is being tried out—we can only hope with the result that the rating of land values *only* will be confirmed.

Among the circle of ardent protagonists for our policy in East London and Cambridge, great credit for the wonderful progress made is due to Mr. A. W. Barnes, who has stood shoulder to shoulder with our other strenuous co-workers in that part of the vineyard, including E. J. Evans, C. J. Neale, A. R. Cooper, J. Carrington, F. L. Gregg and Matthew Wilson. The propaganda was born out of the familiar “reading circle” of ambitious spirits, and Mr. Barnes was one of the members before 1914. Since the formation of the League in 1916 he has been one of the staunchest and most diligent supporters of Site Value Rating. He has been chairman of the League for the last three years, and at a recent annual meeting was unanimously re-elected. A fearless fighter, he adds to his gifts and his capacity his able services on the platform, where he is a fluent speaker.

May life and strength be long granted him to carry on the good work he is doing in the company of his devoted colleagues whose service is certainly not for East London alone, but for the whole of South Africa.

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