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SUBMISSION TO A COMMITTEE

On December 4th, Mr. Aneurin Bevan, the Minister of Health, announced the appointment of a Committee with terms of reference as follows:—

"To consider and report on the practicability and desirability of meeting a part of local expenditure by an additional rate on site values, having regard to the provisions of the Town and Country Planning Acts and other factors."

The ten persons appointed are: Mr. Erskine Simes, K.C. (Chairman), Sir William Darling, M.P., Mr. J. D. Trustram Eve, Mrs. Ursula K. Hicks and Messrs. C. H. Lockhart, James McBoyle, T. A. O'Hare, R. R. Stokes, M.P., C. H. Walker and T. Waterhouse. Joint Secretaries of the Committee are Mr. E. Grey Turner, of the Ministry of Health in London, and Mr. J. S. Gibson, of the Scottish Office in Edinburgh.

Mr. Erskine Simes, K.C., the Chairman, is the Recorder of Banbury. An authority on the law of rating, he gave an informing paper on the operation of the Rating and Valuation Act, 1925, at the 1947 Annual Conference of the Association of Rating and Valuation Officers.

Sir William Darling is Conservative M.P. for South Edinburgh and former Lord Provost of Edinburgh. Not known to have taken up any positive attitude either for or against the Rating of Land Values, he will be a student member of the Committee. In the Second Reading debate on November 19th on the Local Government Bill the interesting observation fell from him that the local authorities need the alternative source of revenue as promised by the (then) Chancellor of the Exchequer, Mr. Hugh Dalton; but as he did not say "land values" we have yet to be assured that Sir William's conversion is on the way.

Mr. J. D. Trustram Eve is past President of the Rating Surveyors' Association, a professional body, which, putting it negatively, has never to our knowledge, urged reform on the lines of Land Value Rating.

Mrs. Ursula K. Hicks is author of several works on rating and taxation, some in collaboration with her husband, Professor J. R. Hicks, of Manchester. Those who would consult these works for instruction on land values as basis and source of public revenues (if anything at all is said) may be disappointed. A recent book by Prof. and Mrs. Hicks and C. E. V. Leser, *The Problem of Valuation for Rating*, was reviewed in Land & Liberty, October, 1944. Prof. and Mrs. Hicks are associated with the Nuffield College in Oxford.

Mr. C. H. Lockhart is Assessor to the County of Stirling in Scotland. He was member of the "Sorn" Committee appointed in 1943 to consider certain aspects of the Scotlish rating system, including among other things its effects on the provision of houses and the liability of owners (as in Scotland*) for rates on vacant premises. Evidence submitted by the United Committee stated the case for Land Value Rating and the exemption of buildings, but the Sorn Committee did not touch on that question. It kept on narrow ground and recommended concessions to owners which would in effect increase the rate-burden on occupiers. The Land & Liberty review of the Report is available in leaflet form; for the United Committee's evidence, see Land & Liberty, October, 1943.

Mr. James McBoyle is County Clerk of Midlothian in Scotland. Like his two professional colleagues, Mr. Lockhart and Mr. Walker, he has the intimate knowledge of the existing rating system and its working, which comes from administrative experience and which, therefore, should give the Committee very special aid in considering the objections laid against that system.

Mr. T. O'Hare is a member of the Glasgow Town Council and has been City Treasurer. His attachment to the Labour Party (or anybody's attachment to any of the parties, for that matter—particularly in Glasgow) should not affect his attitude to the question of Land Value Rating, whatever else may be in the party programme. For this municipal question knows no party-politics. Mr. O'Hare has behind him the great tradition of the Glasgow Corporation, which with the Bills it promoted and the Conferences it convened gave the lead to the rest of the country many years ago and maintained it over a long period. The reform has been stalled and frustrated by much political unwisdom and not a little wickedness, and Mr. O'Hare, as from Glasgow, should be an impatient member of this Committee to hasten the advice that the Government act without further delay.

Mr. R. R. STOKES, Labour M.P. for Ipswich, is familiar to our readers as a protagonist of the Rating and Taxation of Land Values. Perhaps they are envious, and that

* The division of the rate-burden in Scotland between occupiers and "owners" relates only to "owners" in a peculiar sense, since "owners" include persons who hold property under a lease of more than 21 years. Above such "owners" are the "superior" landlords whose leasehold rents or rents perpetual (feu duties and ground annuals)—like all rents in England and Wales—do not contribute directly to local taxation.

would not be surprising, of the other questions and causes which capture a generous share of his time and attention. But it was largely owing to his frequent references to "land values" in the Debates and the memoranda he circulated in the House that Mr. Dalton was provoked to speech, although with vague assurances and more than one exhibition in the art of stonewalling. Nothing came of those consoling promises as the Local Government Bill proved, and it is only now that an enquiry is begun.

Mr. C. H. WALKER is Valuer to the London County Council. He can give the Committee the precedent of the Site Value Rating Bill, which the L.C.C. introduced in 1938, backed by Mr. Herbert Morrison and the whole Labour Party. The Bill failed to get facilities in that Parliament, but its excellent provisions are ready as a guide to the irresolute legislators as soon as they are assured that Land Value Rating is both practicable and desirable, notwithstanding the Town and Country Planning Act "and other factors."

Mr. T. Waterhouse is President of the Welsh Textile Manufacturers' Association and a prominent leader of the Liberal Party in Wales, an advanced Liberal, who can be relied upon to test every argument which attempts to disprove the practicability or desirability of the Land Value policy under any circumstances.

The appointment of the Committee follows upon the declaration in the House of Commons, November 19th, at the close of the Second Reading debate on the Local Government Bill, that there was to be an enquiry "into the whole subject of Site Value Rating." It was so stated by Mr. L. J. Edwards, the Parliamentary Secretary to the Ministry of Health, the only Minister who replied to the complaints that the Bill failed to provide for the Rating of Land Values, despite the hopes which Mr. Hugh Dalton, as Chancellor of the Exchequer, had repeatedly held out. The Government has framed no policy in the matter. Legislation is set aside while even the principle fights for acceptance, that taking revenue from land values is wise and right, and taxing buildings and improvements is mischievous and wrong. It now rests with a selected body to advise the Government what it can or should do under circumstances of its own making; and the selection is such that quite recognisable opposing views will sit in judgment. Although the instruction is studiously guarded, the enquiry will necessarily embrace "the whole subject," since it must take in its stride the Town and Country Planning Act and the false pretensions in regard thereto-such as that land value taxation has been implemented and that land problems have been resolved by those provisions for the control of land use. the collection of so-called development charges, the compulsory acquisitions, and all the rest, not forgetting the £300,000,000 gift to landowners. The proviso in the terms of reference is all-important. It reflects the plausible suggestion that the merits and the purpose of Site Value Rating are satisfied in the light of what the sponsors of the Town and Country Planning Act expect it to achieve. Mr. Bevan has himself already implied as much. In answer to a question at Portsmouth on May 23rd last (LAND & LIBERTY, July) he gave it as his opinion that when the Planning Bill was passed, the Taxation of Land Values would cease to be a necessary measure. But happily, by this Committee he has thrown the spotlight on the Planning Act for which so much has been so falsely claimed; and by contrast with its provisions the desirability and practicability of transferring taxation, local and national, upon land values so to promote industry and progress, will be unquestioned.

The Committee began their sittings on January 7th. We wish them well in their deliberations and we hope that their enquiry be not protracted, since to all appearances the Government has put its conscience and its resolve in their keeping.

The United Committee for the Taxation of Land Values is among the bodies which have received and have accepted an official invitation to present their views.

THE NEXT INTERNATIONAL CONFERENCE

THERE had been some hope of holding the next International Conference of the International Union for Land Value Taxation and Free Trade during the summer of 1948, but having regard to travel difficulties (many having to come from afar) and the handicaps and uncertainties associated with the general state of affairs, the Conference has been postponed till the following year.

We can now announce the provisional arrangements made for holding the Conference in England during the week August 15th-20th, 1949, at the commodious and excellently equipped Guest House of The Hayes, Swanwick, Derbyshire. Cardiff, in Wales, is also held in reserve as the place of meeting on the dates named.

The Conference will be open to all duly enrolled and fee-paid members of the International Union (at the minimum annual membership fee of 5s.) and who also make contribution of at least £1 toward Conference expenses. In the meantime all readers of LAND & LIBERTY are exhorted to join the Union, enrolment requiring not only payment of the 5s. minimum subscription, but also affirmation of adherence to the objects of the Union, which are: "To stimulate in all countries a public opinion favourable to permanent peace and prosperity for all peoples, through the progressive removal of the basic causes of poverty and war, as these causes are demonstrated in the writings of Henry George. Specifically, towards the realisation of these objects, the Union favours the raising of public revenues by taxes and rates upon the value of land apart from improvements in order to secure the economic rent for the community and the abolition of taxes, tariffs, or imposts of every sort that interfere with the free production and exchange of wealth." President of the Union, Mr. E. J. Craigie, Adelaide; Chairman of the Executive, Mr. Austin H. Peake, England; Treasurer, Mr. Ashley Mitchell; Secretary, Mr. A. W. Madsen.

THIS SUMMER'S OVERSEAS VISITORS

A number of readers abroad have in their letters intimated their intention of coming to Great Britain during this year. We invite everyone who has that prospect in view to let us know, well in advance, the date of their arrival, the places they are likely to visit and an address to which correspondence may be sent. We wish to extend a welcome to such meetings as may be conveniently arranged during their stay.

²d. How the English People Became Landless. And how to Regain the Land.

⁶d. THE TRUE NATIONAL DIVIDEND. By W. R. Lester.

³s. 6d. PROGRESS AND POVERTY. An Inquiry into the Causes of Industrial Depressions and of Increase of Want with Increase of Wealth-the Remedy. By Henry George. Complete edition. 3s. 6d. Land and Freedom. A comprehensive treatise on Land Value Taxation. By Fredk. Verinder.