

THE DE-RATING ACT A Scottish Demand

The 1929 Act is familiarly known as the De-rating Act for what it did in regard to the rates. Correctly, the title is the Local Government Act, which besides the rating provisions remodelled the framework of local government by reducing the number of rating authorities and transferring various functions from one set of bodies to another. County Councils, for example, were given many new powers, poor law authorities in England and Wales disappearing, while in Scotland Parish Councils were swept out of existence.

The results of the Act, so far as it affects local government in Scotland, are set forth in a report recently issued by a Select Committee of the executive of the Scottish Liberal Federation, from which we quote with its recommendation in favour of the Taxation and Rating of Land Values :—

“Scotland has always had a genius for Local Government, but the Act has deprived the Scottish Smaller Burghs of so many of their rights that public interest in Local Government has declined to a deplorable extent. . . . The smaller Burghs have been put in vassalage to the County Councils, with most prejudicial results to the Burghs. ‘Local Government’ has become a misnomer, because the 33 County Councils control the administration in so large areas that real ‘local’ administration is impossible.

“Prior to 1929 the landward rating did not provide County Councils with sufficient revenue, and therefore the Burghs were brought in to swell the County Council revenue. The de-rating of all productive industries was secured by the tax on petrol, which is a tax on transport. By such de-rating the burden of local rates has fallen very harshly upon the householders and shopkeepers in the Burghs, as well as in the Landward Areas. All new developments or expenditure in the Burghs or Landward Areas fall mainly upon these un-de-rated ratepayers.

“In rural areas, the de-rating of land has gravely prejudiced water and drainage schemes. If a water and drainage area is formed the landowners are relieved of their liabilities to provide these services; yet they are left free to exact feu duties or ground rents fixed by themselves and increased through the public services provided by the ratepayers.

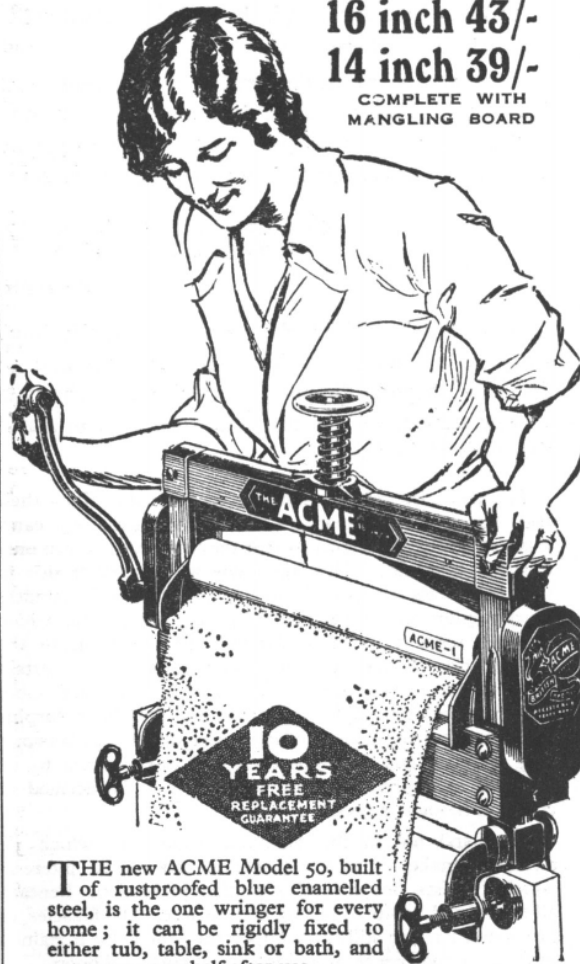
“The Taxation of Land Values should be put into operation as soon as possible so as to secure the fair proportion of rates from the owners of the ground who at present escape rating or taxation altogether (except the income tax which everyone pays). They should be rated on the real capital value of the ground they own, these values being created by the activities of the community. The rates on houses, shops, and other “improvements” would then be gradually transferred to the owners of the ground.

“The problem of overcrowding is a grave one. The shortage of houses is serious. Many landowners are unwilling or refuse to give building sites on their land near the towns, or exact prohibitive feuing rates. The really effective lever to ensure that ample supplies of building ground will be made available at reasonable rates is the economic lever. If a tax were laid on the capital value of all land this would force land into the market.”

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