

INTERNATIONAL NEWS

IRELAND

AT THE Annual Conference of the Association of Municipal Authorities of Ireland, held at Galway on 13th September, the following resolution was proposed by the Executive Committee and carried :—

“ That we, the Association of Municipal Authorities, have learned that there is a new Valuation Bill proposed to be submitted in next Session of the Dáil, and we desire to bring before the Ministers for Local Government and Finance that the basis of taxation should be on the capital land value and not on annual value, and that Ground Rents should also be included ; that all Acts in connection with the raising and levying of rates be repealed ; that all rates be made on the same valuation basis, and be made on the owner of the premises ; and that in the event of the Rate Collectors being unable to obtain payment, for any cause, the local authority shall have power to enter on the premises and collect the rents, and in the case of vacant premises to let them to tenants and collect the rent until the rates and costs be paid in full.”

(The reference to “ annual value ” in the resolution is to the annual value at present established for rating purposes and not to annual land value.)

In moving the resolution, Mr Sean MacCathmhaoil, Hon Secretary of the Association, said : With this resolution I sent you copies of pamphlets issued by the United Committee for Taxation of Land Values, and anyone who reads them will see how informative they are. The great protagonists for the Taxation of Site Values were Henry George, the great social reformer, and Bailie Ferguson, of Glasgow, both of whom worked strenuously for this reform, but the vested interests were too strong for them. But now the largest Local Government body in the world—the London County Council—on the 27th of last July decided to promote legislation to tax Site Values. By nearly a two-thirds majority the members of this great body have decided to do this, and I suppose we must wait until we get a headline from England in this matter before any real progress can be made. There is no doubt that if this were put into operation it would be of great value to Local Authorities, as it would equalize valuations and bring in much vacant land for taxation at present held out of use. Two years ago, in Limerick, I pointed out what was done since 1902. The value of land in towns and cities is made, not by the owners of the lands at all, but by the community. “ They (the owners) toil not, neither do they spin, nor sow, nor gather into barns,” but it is reaped and garnered for them, and their bank account swells without any action on their part. If one side of a road is developed by an enterprising person, the other side increases enormously without the least effort on the part of the owner. The Local Authority has also contributed to this by sewers and water mains, and possibly making a new road to help this development. This method of taxation is to be made on the value of the site, without reference to buildings thereon, or to be built thereon, so that an enterprising person then would not be taxed on improvements. These points are put very clearly in the pamphlets sent you, and I respectfully submit that this matter should receive the close attention of the Government Departments concerned.

Councillor Mrs Mary Cosgrave, Dublin, seconded the motion. She said that until this change in valua-

tion was made the burden would fall on those least able to bear it.

Mr Hawe, Town Clerk, Kilkenny, submitted that this was a matter that should be examined by a body of experts. They should move carefully on the subject.

Councillor P. Burke, Limerick, said that when Councils went to look for rates on waste land they were told it was of no value, but when they went to look for the land for building sites they were told it was of enormous value. He felt the resolution was a very appropriate and worthy one.

Councillor M. J. Young, Chairman, Fermoy U.D.C., supported the motion, and said the unfortunate tenants throughout Ireland were contributing to the ground landlords. Something should be done to put an end to the tyranny of ground landlordism.

ISLE OF MAN

Manx Memories and Movements, by Samuel Norris, Member of the House of Keys, has been published, price 12s. 6d., by the Norris Modern Press, Ltd. It is an informing book of 534 pages in which there are several references to land value in the Isle of Man. We hope to give it longer notice in an early issue.

The Douglas Weekly Diary of Coming Events (for 27th November to 3rd December), a booklet of 48 pages, is published by the same company. This issue prints in full from *Land & Liberty* the article by Capt. A. R. McDougal on “ Farming Blighted by Tariffs and Subsidies ” ; and there is a review of the new publication, *Why Rents and Rates are High*, which says : “ In season and out of season, year by year, there is an association in England which is working for taxation of land values. Its objects are supported by members of all political parties. It exists by voluntary contributions, and publishes a mass of information in pamphlet and book form showing the injustice of the present rating system. A new book has just been published entitled *Why Rents and Rates are High*, and among hundreds of other instances, land in the Isle of Man is exemplified. A copy of this informative book, price one shilling, may be ordered from the *Diary* office. There is a great need for an active branch of the Taxation of Land Values League to be started in the Isle of Man. Who will take the lead ? ”

Continuous and effective work is done by Mr C. Le Baron Goeller of Endwell, New York, by the dissemination of the tracts published by the Henry George Tract Society, of which he is Editor-Manager. The tracts, of which there is now a large assortment, are printed in convenient size for enclosure with correspondence or in other ways. We are sure Mr Goeller will be happy to serve freely any of our readers who apply to him. Endwell, New York, is a sufficient address.

FROM “ THE TIMES ” OF 1838.—The curse of commerce, the grievance of traders, and a nuisance to man, woman, and child . . . the passport system exists in no country with civil liberty, nor is it found except where there is a mutual mistrust between the Government and the people. It exists not in Great Britain, nor in the United States, nor in the New World ; but it exists where tyranny prevails, and there only. (Concluding passage of a long letter from Paris, printed in large type and prominently placed on the “ passport nuisance in France.”)