

**WELSH LEAGUE : Eustace A. Davies, Hon. Secretary,
14, Pembroke Terrace, Cardiff.**

Mr. T. C. Morris, Labour Organizer for Wales, has kindly supplied us with a list of Secretaries of Labour Organizations in Wales and Monmouthshire, and we are circularizing these calling their attention to our literature and offering speakers. Mr. T. C. Morris himself informs us that he is keenly interested in the question of Land Values Taxation and that he frequently gives it prominence at the meetings he addresses. He is desirous of further information and has had a parcel of literature.

Captain Saw, the Chairman of our Executive, acted as one of our speakers at the meeting of the Women's Co-operative Guild, Cardiff, announced in the last issue. He is prepared again to act in that capacity, and means to continue his activities as a Press correspondent. Many forceful letters from Captain Saw's pen appear in the SOUTH WALES NEWS from time to time.

Mr. Wm. Bowen, of Blaengwynfi, in forwarding his and a friend's subscription, writes as follows: "At the last Parliamentary Election in the Aberavon Division, the young enthusiasts for the Taxation of Land Values put a question to the Liberal candidate, Capt. W. H. Williams, who showed his entire ignorance of the question by stating that 'he was out to take taxes off and not put taxes on anything.' On the Monday before the poll a letter was sent to the candidate from an old stalwart in the movement, and Capt. Williams was immediately in favour of taxing land values. But I am not a disappointed man. I am still heartily in favour of Land Values Taxation as a remedy for our social evils, and strongly desire that all working men would take the policy up in earnest."

**HENRY GEORGE CLUB (EDINBURGH) : A. Davis,
Hon. Secretary, 269, Dalkeith Road.**

The Club met on 8th and 22nd February, the attendance being specially good on the latter date. On the 8th, Mr. P. Skirving furnished a paper on "The New Edinburgh-Glasgow Road," which was read by Mr. R. D. Young. On the 22nd, Mr. W. E. Knight furnished a paper on "Where the Liberal Party has failed," read by Mr. Berry.

Our meetings take place at 12, Shandwick Place on alternate Sundays at 3 p.m. On 8th March the Secretary will speak on "The Russian Experiment"; and on the 22nd March our President, Mr. W. J. Young, will take the closing meeting of the session with an address on "Money: What it is, and what it does."

We are glad to notice from Press cuttings received the following recent "letters to the Editor": A. W. Dakers in the NORTHERN DAILY MAIL and the YORKSHIRE POST (2); W. H. Kelsall in the ACCOUNTANT; Mrs. McGrouther (2) and J. Caldwell (2) in the ARDROSSAN AND SALTCOATS HERALD; G. Linskill (2) in the LINCOLNSHIRE FORWARD; F. Skirrow in the YORKSHIRE POST, the YORKSHIRE TELEGRAPH and YORKSHIRE OBSERVER (2); "W. R." and J. O'D. Derrick in the GLASGOW EVENING TIMES; C. A. Gardner in the WESTERN MAIL; W. J. Hawkes (2); in the EDINBURGH EVENING NEWS; Miss M. M. Hamilton in the WESTMINSTER GAZETTE; and A. J. Mace in the CLYDEBANK PRESS. Mention of newspaper correspondence is also made in other columns.

We should be glad to be kept advised of all such Press work and of articles, reports of speeches, etc., dealing directly or indirectly with the relation of the land question to housing, employment, industry and taxation. We remind readers to send us clippings (not the whole newspaper), marking the name of the newspaper and its date. Service rendered in this way will help editorial work.

IRELAND

Ground Rents and Local Taxation

THE PORTSTEWART URBAN COUNCIL TAKES ACTION

At the meeting of Portstewart Urban Council on Tuesday night, 3rd February, the Chairman (Mr. Samuel R. Henry) proposed the following resolution:—

"That we, the Urban District Council of Portstewart, in consideration of the fact that the development, maintenance, and increase of building-site values is largely due to the expenditure of public money and to the enterprise of local authorities, feel that the time has arrived when all ground rents should be assessed for contribution to local rates, and we hereby call upon the Government of Northern Ireland to introduce legislation to effect this purpose."

In the course of his speech the Chairman said: "There are some of us who have known, or heard from our fathers, of the tyranny and injustice of landlords and agents, raising the rent of the industrious tenant-farmer in proportion to the improvements which he made on his farm. Happily, after long agitation, that condition of affairs has come to an end. But in the matter before us we have a state of affairs somewhat similar in that a landlord, having let a plot of ground to an enterprising ratepayer for the purpose of erecting dwelling-houses, while he has no power to increase the rent on that holding, can immediately demand a higher rent for the adjoining plots by reason of houses having been built alongside. Certainly he has every right to obtain the highest price he can for his land, but I submit that he is in all fairness entitled to contribute to the local rates, seeing that it is the ratepayers of the community, and not any action of his, which has increased the value of his land twentyfold. The statement cannot be challenged that it is the expenditure of public money and local enterprise that makes the ground valuable, yet the landlord, who contributes nothing, steps in and reaps the whole benefit. That is not fair! That is not reasonable! That is not just! The resolution seeks to place the landlord on the same footing as the tenant—no worse and no better. The tenant leases the ground, builds upon it, and immediately becomes liable for local rates. The landlord pockets the rent, and escapes free so far as local rates are concerned. The glaring injustice of the landlords' immunity from local rates forces itself upon us irresistibly by our knowledge of local conditions and also by what has taken place in other progressive districts. In the urban district of Portrush ground rent in Lansdowne Crescent has been put up to five times its original price, although the landlord has done nothing to make the ground more valuable, the improvements being all done by the community. In our own district similar conditions prevail. The same state of affairs exists in all our urban districts, but it is more noticeable in districts such as Portrush, Ballycastle, Larne, Bangor, Newcastle, and other towns in Ulster. Similar conditions obtain in the towns which are embraced in our rural districts, such as Castlerock, Garvagh, Kilrea, Maghera, Magherafelt, and all our inland towns, and it is only by joint action that we can have this injustice remedied. Building-ground is in most districts a monopoly, and hence the greater reason why ground rents should contribute to local rates. Unlike most reforms, this suggested legislation would not require a staff of new officials to carry it out, as our Urban and County Councils are competent to deal with such an additional form of rating. On these grounds I desire to move this resolution, and ask you to give it your approval, and if so that copies of the same be sent to all the local authorities in Northern Ireland and to

each Member of Parliament and Senate." The proceedings were reported in the NORTHERN CONSTITUTION, COLERAINE and other papers.

Castleberg Rural Council

At their meeting on Saturday, Castleberg Rural Council (BELFAST NEWS-LETTER, 16th February), adopted a resolution stating that as the development, etc., of building-site values was largely due to the expenditure of public monies, and to the enterprise of local authorities, the council felt that the time had arrived when all ground rents should be assessed for contributions to local rates, and calling upon the Northern Government to introduce legislation to effect this purpose. Portstewart Urban Council were the authors of the resolution, which Omagh Rural Council also adopted.

"Ground or Site Value" instead of "Rent"

Mr. Joseph Davison, Bellaghy, speaks out in the NORTHERN CONSTITUTION, Coleraine, 14th February, in support of the policy.

"Mr. S. R. Henry and Portstewart Urban Council deserve the gratitude of over-burdened ratepayers for bringing the rating of ground rent to the notice of the public and emphasizing its importance as a new source of revenue for local public authorities. Mr. Henry's résumé of the argument in favour of the rating of ground rents is tersely and ably done, and to my mind is simply unanswerable.

"Our present system of rating, he says, is 'unfair, unreasonable and unjust,' and who that has studied the subject can arrive at any other conclusion. As public bodies carry out improvements in the way of roads, water supply, drainage, etc., rents rise, and instead of tapping this source of revenue to pay the cost of these improvements, the general body of citizens pay for them while the landlords reap the benefit. A., B. and C. delve and dig and build, and D., who does nothing, pockets the advantage. Not alone that, but the man who builds a house is treated as a criminal. He is fined every year by the local rating authority for his industry and enterprise, while the ground 'Rip Van Winkle' adds to his rent roll. Not much wonder Bernard Shaw says that the earth is the lunatic asylum of the planets.

"May I suggest that the Portstewart resolution should be amended to demand the assessment of 'ground' or 'site values' instead of 'rent.' We all know valuable sites producing at present no rent, but held up for further increase of value. If assessed at the letting value of adjacent lots they would immediately be put into use. In every village and town such sites are to be found—often eyesores—and if landowners were compelled to contribute rates on their letting value they would quickly put them to use themselves or find others who were willing to do so.

"I hope Mr. Henry will ask the Portstewart Council to call a conference of all the rating authorities of Northern Ireland to discuss this question and focus public attention on its importance."

In LAND & LIBERTY of January last we mentioned a number of new publications issued in 1924 and added to the literature of the movement. By an unfortunate oversight the abridged edition of PROGRESS AND POVERTY was not included in this list. We can only express our regrets at this omission. The abridgment has been well done, and the thanks of every student of Henry George is due to Mrs. Anna George de Mille for this admirable presentation of PROGRESS AND POVERTY within smaller compass yet without sacrificing any essential part of its great message. The book is published, price \$1, by Harcourt Brace & Co., 383, Madison Avenue, New York City.

NEW SOUTH WALES

The Progress of Sydney

The question of the local Rating of Land Values is being considered in Hobart, Tasmania, and the following statement is taken from an article by A. G. Hine, Secretary of the Free Trade and Land Values League of New South Wales, in the HOBART EXAMINER, 19th December, 1924:—

Rating on unimproved values was adopted in the shires or rural areas of New South Wales in 1907, in the municipalities, except the City of Sydney, in 1908, and in the City of Sydney in 1916.

The Local Government Act gave the local people power to rate partly on the value of land and partly on improvements, the ratepayers having the right to demand a poll if they were not satisfied with what the Council proposed. In a vast majority of cases municipal councils of their own accord adopted rating on unimproved values in 1908, thus completely altering the incidence of local taxation in one act. A few councils sought to adopt the dual system of rating, that is imposing a portion on land values and a portion on improved values. Polls were demanded and in every case the advocates of land value rating were successful. It should be understood that voting was confined to ratepayers. Occupiers were not allowed to vote. It was on the votes of landowners themselves that the land values system was adopted.

We used to have a large number of areas handy to the city, very suitable for suburban residences, lying waste or fenced in and let to some dairyman for a trumpety rental so that the owner could avoid paying a fair rate under the old system. The land values system altered all that, but the land monopolists made a great amount of squealing over it. According to them, Sydney was going to be ruined. Their contentions, however, were treated with contempt by the general public.

Let me give your readers the progress in manufacturing in New South Wales since the adoption of the unimproved values system. In 1908 we had in New South Wales 4,453 factories. In 1923 the number has increased to 6,702. In 1908 the number of hands employed was 89,098. In 1923 it had increased to 152,266. In 1908 the horse-power of the engines used was 116,571. In 1923 it was 422,550. The value of machinery and plant in 1908 was £9,718,842, and in 1923 37,458,766, nearly four times as much. In 1908 the values of land, buildings, etc., was £6,508,164; in 1923, £23,255,315. In 1908 the wages and salaries paid amounted to £7,218,556, and in 1923 £27,650,730. In 1908 the value of materials used was £25,507,414, and in 1923 £77,222,401. In 1908 the value added to raw materials in process of manufacture was £13,779,847, and in 1923 £51,491,671. These figures should be sufficient to satisfy your readers that rating on land values does not hamper manufacturing development. As a matter of fact, when the unimproved values system was adopted quite a number of factories were established in Sydney by Melbourne firms, and one of the reasons given was that no taxes or rates were imposed upon buildings in New South Wales.

We have got the boss town planner of the Commonwealth, Sir John Sulman. Sir John did not set up in Tasmania, he belongs to New South Wales. I am not sure as to his views upon the rating question, as he is understood to be a bit of a land monopolist. But the most absurd statement made by Mr. Webster is about crowding people on to small areas, and the erection of terraces. Many years ago, when we had the bad old system which still prevails in Tasmania, they used to crowd houses on to small areas and build terraces—dreadful places. We don't do that kind of thing now with rating on unimproved value. If you want to see slums and terraces, it is necessary to go to those portions