

JAMAICA

MR. F. R. WILLIAMSON, Kingston, sends the information that in August last, the Governor of Jamaica appointed a Valuation Commission to enquire into and report upon the system in Jamaica of valuing real property; and the incidence, assessment and collection of taxation upon real property with particular reference to the effect thereof upon parochial taxation and revenues; and to make recommendations as to any changes in the incidence, assessment or collection of taxation upon real property which may appear to be desirable; and the most suitable means of effecting such changes; and the revaluation in 1944 of real property for the purposes of taxation.

Mr. Williamson who with others has striven for the past sixteen years to get the Jamaican people interested in land value taxation has twice appeared before the Commission giving oral and written evidence on behalf of the People's National Party (although himself not a member), which has land value taxation as a chief plank in its platform. This evidence is extensively reported in the periodical *Public Opinion*, and there disagreement with the existing system is stated, followed by the advocacy of land value taxation: "The present system is based on the gross value of real estate and assessments are intended to fall mainly on the value of improvements; notwithstanding this, the assessed value for taxation is seldom more than two-thirds the gross value, sometimes not even one-quarter; taxation on improved property retards improvements, especially agricultural development; it is an unfair burden on smaller property owners, especially owner-occupiers of small and moderate-size dwellings, whose holdings are usually valued nearer to the actual gross value than large properties of valuable buildings; furthermore, large areas of valuable land practically escape taxation. All landowners should appreciate the fact that it is a privilege to own land and should therefore make the best use of it. The value of land is determined by its location in relation to population and public improvements and by the activities of the community; it is not created by the individual owner."

On these grounds and making requisite provision for valuation, assessment and collection, it was recommended that the "Property Tax" should be changed to "Taxation on the Unimproved Value of Land," which among other advantages would relieve all owners of moderate or very little value, while more of the burden would fall on the owners of valuable commercial sites and large areas of good agricultural and building land. A supplementary memorandum treated more fully of the nature of economic rent. Since "land value is a reflection in money terms of the activities of all of us and the expenditure of public funds, a tax on this value simply means that Government as Trustees of its citizens is recovering something that it has

itself created and maintains from day to day; it deprives the owner of nothing he has produced, but encourages him to greater production; it is the only tax that has a moral sanction; it is not therefore based on the theory of 'ability to pay,' a very imperfect canon of taxation, but is a payment for services rendered, a *quid pro quo*; we also emphasize the stabilizing influence of land value taxation in discouraging speculation in land and possible land booms, both of which are detrimental to the well-being of any country."

The bulk of the recommendations made to the Commission by others has favoured the land value taxation policy. Mr. Williamson has been asked to give further evidence on his own behalf, in which he will make reference to the operation of the policy in various countries, including New Zealand, Australia, Denmark and the irrigation districts of California.

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Mr. BEN RILEY (House of Commons, 10th November) asked the Secretary of State for the Colonies whether he would place a copy of the West India Royal Commission Report, 1938-39, in the Library of the House for the information of Members. COLONEL STANLEY: "On 20th February, 1940, the then Secretary of State for the Colonies informed hon. Members that the Government had decided not to publish the full Report. I have nothing to add to that statement."

The Report of the Land Settlement Committee of the Jamaican Government was published in Jamaica in September this year. Mr. RILEY asked (10th November) whether a copy of the Report would be placed in the Library of the House. COLONEL STANLEY said the suggestion would be considered as soon as copies of the Report were received.

IN ITALY

From Mr. E. J. McManus we have received a list of 57 persons to whom he has recently presented *Progress and Poverty* and other literature, supplementary to a larger list of people equally favoured since the war began. One of the latter, now Corporal G. A. Macdonald, wrote in two letters from North Africa: "I cannot possibly convey to you just exactly how much my vision of things has changed since I was fortunate enough to be introduced to Henry George. Unfortunately I have not kept a record of people to whom I have introduced *Progress and Poverty*, but I can assure you again that the small stone that was dropped in a somewhat stagnant pool has produced a surprising number of ripples—and their widening circles show no signs of ceasing. . . . I regularly return to the book and find something fresh every time I open it." Later, from Italy, Cpl. Macdonald has written: "And what a background for the study of Henry George is Italy! If Italy's present position cannot be accounted for by the greed for land to what can it be attributable? When I

read in English papers (which arrive rather belatedly) of the views of a Sicilian landowner, whose claim to notice appears to arise from the fact that he owns land embracing nearly 100 miles of Sicilian coastline, I wonder—or rather I do not wonder any more. Here is an agricultural people—in their natural element behind a wooden plough drawn by a pair of "patient" oxen and mostly indescribably pathetic in uniform, who have been mesmerised into a war. The roads are full of Italian peasants with all they own on their backs—a sight to make you weep, even if some may see an element of comedy in a man whose donkey has gone lame and is now hitched behind while he is in between the shafts himself."

(In Northern Italy) both the Germans and the Republican Fascists are doing all they can to curry favour with the peasantry. They claim in their propaganda that the redistribution of land which has been confiscated from big landowners is rapidly being carried out. The truth of this claim cannot be verified, but it is probably very far-fetched and merely inserted to get the good will of the peasant class. Land reform, however, has become an issue of some importance in Southern Italy too. Whatever ideas on the subject may be held by the Badoglio regime—and they are unlikely to be very progressive—it is increasingly clear that the present stagnation in regard to this and many other questions is causing much dissatisfaction among the peasants in the south.—Special Correspondent of the *Manchester Guardian*, 18th January.

Knight, Frank and Rutley, in their review of the property market during 1943, state that agricultural land "has assumed for the time being a very prominent position in the investment market," and add that present values represent an approximate increase over pre-war values of about 50 per cent.

A record price was attained at Spalding (*Manchester Guardian*, 11th January) when 32 acres of bulb land were sold for £10,495, being at the rate of £328 per acre. Bulb land is agricultural land, and agricultural land is entirely exempt from local rating; as the land of England gets dearer and dearer, so mounts the value of the privilege which the landholders enjoy. The tax exemption is capitalised in the price; the newcomers have to work against the prices they have to pay; and Knight, Frank and Rutley's all-round 50 per cent. rise leaves the agriculturist no better off; sweat and tears are still his portion.

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Men of England, wherefore plough
For the lords who lay you low?
Wherefore weave with toil and care
The rich robes your tyrants wear?
Wherefore feed and clothe and save
From the cradle to the grave
Those ungrateful drones who would
Drain your sweat—nay, drink your
blood?

—SHELLEY, *To the Men of England*.