

LONDON COUNTY COUNCIL

Bill for Rating Site Values

As is reported elsewhere the London County Council on 15th November approved by a vote of 62 to 27 the draft Bill prepared by its Parliamentary Committee for levying a rate on site values, and the Bill has now been deposited in Parliament. The short title of the measure is London Rating (Site Values) Bill. It extends to 26 sections and a schedule. The space at our disposal does not allow us to give the full text, but the following summary will indicate the main provisions.

The Bill provides (S. 11) for the levy of a uniform rate of two shillings in the pound on the annual site value of all land in the administrative county of London with certain exceptions which will be noted later.

The revenue raised by the site value rate will accrue to the London County Council and be credited to the general county account. To the extent of the revenue derived from this source the amount to be raised by the ordinary rates imposed on rateable value will therefore be reduced (S. 22 and S. 26).

The Bill makes use of the procedure and machinery of rating established by the Valuation (Metropolis) Act, 1869, and amending Acts, so far as that is applicable to the present purpose (S. 24). The valuations will therefore be made, and the rate collected, by the several rating authorities within the administrative county. No payment is at present made by the London County Council to the rating authorities for their services in connection with the present rating system, and it is not proposed that any payment should be made for any additional expense incurred in connection with the rating of site values.

The basis of the site value rate will be the annual site value of each land unit. This is defined as the amount of the yearly rent for which the site without any buildings would let on a perpetual tenure, *i.e.* with security of tenure (subject to some refinements of detail stated in the Bill) (S. 3(2)).

The unit of valuation (land unit) is each piece of land in separate occupation, or in the case of a building occupied by several tenants the site of the building and the land enjoyed therewith. Unoccupied land belonging to one owner will be treated as one land unit unless it consists of separate parts which are not contiguous (S. 2).

The first valuation will be of the value as on 1st September, 1939, and will come into force on 6th April, 1941. The second valuation will be of the value as on 1st April, 1944, and will come into force on 6th April, 1946. Thereafter the relevant dates will be at intervals of five years (S. 2 and S. 19).

The valuations will therefore remain in force for a period of five years. It is not intended that the valuations shall be altered during that period, but if land units become divided or aggregated the values will be apportioned or aggregated. In the few cases where new land units arise, *e.g.*, by closing a street, new valuations will be made during a quinquennial period (S. 5).

The annual site value of each land unit and the name of the assessee (*i.e.*, the person on whom the demand for the rate is made) in respect of it will be shown in additional columns of the quinquennial valuation lists prepared in connection with the present rating system (S. 3 and S. 4).

In the case of the first valuation notice of the annual site value will be served on the assesses. In other cases notice will be served only if there is an alteration in the annual site value (S. 6). Any person, other than the assessee, who is liable to bear any part of the site value

rate may require the rating authority to serve on him a duplicate of the notice served on the assessee (S. 10).

Provision is made for persons liable to pay the site value rate to make an objection against the valuation of annual site value before the assessment committee, and to appeal from the decision of the assessment committee to quarter sessions (S. 7, S. 9 and S. 10).

It is intended that the rate shall be paid by those who enjoy the land value. In the case of a freehold occupied by the owner, the person who will pay is evidently the freeholder. In the case of land subject to long leases, however, the site value may be enjoyed by several persons. If, for example, the land has been leased at a ground rent of £10 a year to a lessee who is in occupation of the land, and if the annual site value at the date of valuation is £15 a year, the freeholder enjoys £10 only of the value and the lessee enjoys the remaining £5. Their contributions to the site value rate will, therefore, be in these proportions.

For convenience and simplicity in the collection of the rate the application for payment will be made only to one person in respect of each land unit. That person is called the "assessee" (S. 11(2)). In a case such as that last mentioned the payment would be made by the lessee, and he would recover from the freeholder the share which the freeholder should pay by deducting that amount from the ground rent. The rules for ascertaining the "assessee" are contained in the Schedule to the Bill. The rules for distributing the burden of the rate between those who enjoy the land value, and for enabling the assessee and lessees intermediate between him and the freeholder to recover the proper amounts from their lessors, are contained in Section 11. Provision is also made, where land is subject to a rent-charge for the owner of the rent-charge to bear his appropriate share of the site value rate. These provisions take effect notwithstanding contracts in leases or tenancy agreements obliging the lessee or tenant to pay rates (S. 18).

In addition to their existing powers of recovering a rate the rating authority will be entitled to recover the site value rate either as a civil debt by action or summarily, or by requiring a tenant of the assessee to pay his rent to the rating authority until its demand is satisfied (S. 13). The site value rate will until paid be a charge on the land, and payment can if necessary be enforced by the means open to mortgagees (S. 14).

Where a change of ownership takes place during the period for which a site value rate is made the liability to bear the rate will be apportioned among the persons interested according to the period for which their ownership continues (S. 17).

Section 15 contains various exemptions, which are generally similar to those given to certain classes of occupiers under the existing law of rating. It provides that no annual site value shall be inserted in the valuation list in respect of:—

- (a) land owned and occupied by the Crown ;
- (b) public open spaces ;
- (c) the protected squares referred to in the London Squares Preservation Act, 1931 ;
- (d) land to which certain enactments apply, *viz.*, premises used as churches, chapels, Sunday schools, and non-provided schools, premises occupied by scientific societies, and premises used wholly as air raid protection works ;
- (e) land occupied by foreign ambassadors, etc. ;

(f) underground sewers and underground pipes, wires or mains used in connection with the supply of electricity, gas or water ;

(g) any incorporeal hereditament.

It is provided, however, that if a rent is payable in respect of any land referred to in the foregoing paragraphs (c) to (e), an annual site value shall be inserted in the valuation list but it shall not exceed the highest rent payable by any person in respect of the premises.

A partial exemption is also given in respect of land belonging to the local authorities and used as burial grounds (S. 15(2)).

No site value rate will be payable by the Crown, but where other persons as well as the Crown enjoy part of the site value provision is made so that these other persons will pay their appropriate shares (S. 15(3) and (4)).

The Bill contains a number of miscellaneous provisions relating to power to require returns from owners as to matters of fact, service of documents, adjustment of accounts between the London County Council and the rating authorities, and safeguarding the local authorities in respect of Government grants computed by reference to rates. These call for no detailed explanation.

The precise text of some of the more important definitions contained in the Bill is as follows :—

LAND UNIT

“ Land unit ” means the site comprising—

(a) in the case of land which with any building or erection thereon comprises a single hereditament the area of that land ;

(b) in the case of a building which with its curtilage comprises two or more separate hereditaments the area of land comprising the site of the building and curtilage ;

(c) in the case of agricultural land the area of land comprising each separate holding including any dwelling-house held under the same title as and occupied for the purpose of cultivating the holding ;

(d) in the case of land in one ownership for an estate in fee simple which is unoccupied and is not entered in the valuation list pursuant to section 51 of the Act of 1869 the area of that land

Provided that if such unoccupied land consists of two or more parts which are not contiguous to one another each of such parts shall be a land unit.

ANNUAL SITE VALUE

The annual site value of a land unit shall be the annual rent which the land comprising the land unit might be expected to realise if demised with vacant possession at the valuation date in the open market by a willing lessor upon a perpetually renewable tenure upon the assumptions that at that date—

(a) there were not upon or in that land unit—

(i) any buildings erections or works except roads ; and

(ii) anything growing except grass heather gorse sedge or other natural growth ;

(b) the annual rent had been computed without taking into account the value of any tillages or manures or any improvements for which any sum would by law or custom be payable to an outgoing tenant of a holding* ;

(c) the land unit were free from any incumbrances

* “ Holding ” has the same meaning as in the Agricultural Holdings Act, 1923.

except such of the following incumbrances as would be binding upon a purchaser :—

easements ; rights of common ; customary rights ; public rights ; liability to repair highways by reason of tenure ; liability to repair the chancel of any church ; liability in respect of the repair or maintenance of embankments or sea or river walls ; liability to pay any drainage rate under any statute ; restrictions upon user which have become operative imposed by or in pursuance of any Act or by any agreement not being a lease.

For the purposes of this section—

“ works ” does not include any works of excavation or filling done for the purpose of bringing the configuration of the soil to its actual configuration ;

“ road ” does not include any road which the occupier alone of the land concerned is entitled to use ;

ASSESSEE

“ Assessee ” means the person (ascertained in accordance with the rules set out in the Schedule to this Act) by whom (in the first instance) the site value rate in respect of the annual site value of a land unit is payable to the rating authority.

RULES FOR ASCERTAINING THE ASSESSEE

1. The assessee as respects the site value rate in respect of a land unit shall be—

(a) where the whole of the land comprising the land unit is subject to a lease the estate owner in respect of the term or if there are two or more such leases the estate owner in respect of the term which will first expire ; and

(b) in any other case the estate owner in respect of the fee simple of the land comprising the land unit.

2. For the purposes of this Schedule the expression “ estate owner ” has the same meaning as in the Law of Property Act 1925 so however that in relation to an agreement for a lease that expression means the person entitled to have vested in him the legal term agreed to be created.

At the quarterly meeting of the Durham County Council on 9th November (*Newcastle Evening Chronicle*) it was reported that the County Valuation Committee had had a letter from the Parliamentary Labour Party Land Values Group, and the Committee had replied that they would welcome the promotion of a Bill in Parliament to attain the transference of the present burden of local expenditure, either wholly or in part, from rates to a rate on site values.

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Speaking at Bristol on 27th October in connection with the municipal elections, Mr A. G. Walkden, M.P., advocated the rating of land values : “ A levy on that basis would bring in a good and valuable new revenue and enable the ordinary rates to be reduced.” He referred to the action of the London County Council in promoting a Bill for this purpose and hoped that the Bristol City Council would take similar action in the near future.

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The Hants and Dorset District Society of Certified Accountants debated “ The land values should be taxed ” at its monthly meeting reported in the *Bournemouth Times* of 11th November. Mr A. Lloyd-Allen moved and Mr W. Jupp seconded the resolution which after a keen discussion was lost by a small majority.

LONDON COUNTY COUNCIL

The Debate in Council

(Extract from Shorthand Report)

RECEPTION OF the Report of the Parliamentary Committee having been formally agreed to,

On Recommendation No. 3, approving the Bill as submitted by the Committee :

MR T. M. WECHSLER (Holborn—Mun. Ref.) : My friends on this side of the Council will divide against this Recommendation. It is absolutely untrue to say that the owner of the land receives all the benefits of the community and makes no contribution to the communal exchequer. The owner of land not only makes a contribution to the public exchequer through Schedule A, but also in so far as he bears a substantial proportion of the existing rate under the existing rating system. The exact amount of the proportion may vary between one case and another, and if you want to find the rate between landlord and tenant, you calculate on the ratio borne by the elasticity of supply to the elasticity of demand.

The real purpose of the Bill has been made public by those who have for many years been enthusiastic supporters of the rating of site values and land taxation. It was made public by the Henry George Foundation, of which the Vice-Chairman of this Council's Finance Committee is an important officer. Let me quote to the Council a passage which is quoted in a pamphlet circulated by a body supporting this Bill, the passage being a quotation from the originator of land taxation, Henry George. He says, concerning the real object of land taxation and the rating of site values : " I do not propose either to purchase or to confiscate private property in land. The first would be unjust ; the second needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call their land, let them continue to call it *their* land. Let them buy and sell and bequeath and devise it. We may safely leave them the shell if we take the kernel. *It is not necessary to confiscate land ; it is only necessary to confiscate rent.*" What is as plain as a pikestaff is that this Bill is the first step towards the confiscation of rent. It is confiscation, in the first place, of 2s. in the £, but once the principle is established that rate may be raised from 2s. to 4s., 6s. or 8s., and eventually you will have a rate of 20s. in the £, and the owner is expropriated entirely, without receiving a penny piece of compensation.

We are entirely opposed to the idea and will oppose it by every legitimate means in our power. We conceive it to be unjust, and it will inflict immeasurable unhappiness and hardship on hundreds of thousands of people. One has only to quote the case of literally thousands of owners, small men, who are in process of buying their small suburban houses through Building Societies, or small investors who have savings in Building Societies. Those people will be the sufferers from the policy on which this Bill is based. They will be expropriated and will lose both their savings and the homes in which they have invested their savings.

MR F. C. R. DOUGLAS (North Battersea—Lab.) (Vice-Chairman of Finance Committee) : It is stated that it is untrue that the landlord under the present rating system makes no contribution towards local taxation. That argument appears to be based on the theory that, though in fact the occupier pays the whole of the rates, yet he makes a bargain with the landlord by which the landlord pays. That is an interesting theory, but it has no relationship to the facts. There

are innumerable cases in London of people who are occupying property, held on leases made 60, 70 or more years ago, when the rateable value and the rates were infinitesimal compared with what they are at the present moment, and there is no conceivable argument by which anybody can adduce that the people drawing ground rents from those properties are making any contribution whatsoever to the rates as they exist at the present moment. I am not going to accept the argument that the incidence of rates is upon the receiver of ground rents and not upon the occupier. In that view I am fortified by the considered opinion of economists from the time of Ricardo and John Stuart Mill. If Mr Wechsler wants to refer to an authority on the subject, I ask him to read the excellent memorandum which Professor Marshall, the doyen of economists, submitted to the Royal Commission on Local Taxation in 1899, in which the arguments are clearly set out.

It has been said that the real object of this proposal is to expropriate the private owner of land. The object of the proposal has been made perfectly clear to the Council in the exhaustive and carefully considered reports which have been circulated to the Council by the Finance Committee, and, whatever may be said by anybody outside the Council, those are the documents which record and embody the views and the objects which the Council has in view.

This is a proposal to establish a more equitable system of taxation. It is not a proposal to expropriate private owners of land. It is a proposal which will require those who benefit by public expenditure to make a reasonable contribution towards the public expenditure from which they benefit to such a high degree. That is the object. That it will have, incidentally, a number of beneficent economic effects is also perfectly true, and nobody on this side of the Chamber will attempt to conceal it. On the contrary, it is one of the merits of the proposal that it will, on the one hand, discourage people from holding land out of use which is required for purposes of development, and, on the other hand, it will encourage those who desire to expend labour and industry on making improvements to do so, by reducing the penalty placed upon them by the present system of rating. Those are objects, I agree, which in a sense go a little beyond the question of raising public revenue, but they are good and desirable objects in themselves, and if they are achieved as an incident to a measure of rating reform, so much the better.

Mr Wechsler says it will inflict cruelty upon hundreds of thousands of persons and will injure the owner-occupier of small properties. I cannot imagine any ratepayer who will be more benefited by it than the ordinary owner-occupier of a small property in London. If he had to pay the whole of the land value in rates instead of 2s. in the £, and the present rates were remitted entirely, he would still be far better off than he is at the present moment. There is not the slightest doubt, and anybody who is familiar with this question must know, that the high land values are found in the central areas of London and the low values are upon the outskirts where the ordinary citizen dwells, and everybody who has studied this question must also know that in the central areas it is very difficult to build a property which is more than equal to the value of the land on which it stands, whereas in the suburbs the value of the property is five, six or more times the

value of the land, and those people who are paying rates upon a combined rateable value, which includes the house as well as the value of the land, are paying far more than if this proposal were put into operation. Every owner-occupier of property who understands the meaning of this proposal will endorse it whole-heartedly.

As a corollary, it is said that investors in Building Societies are going to suffer. We all know what the business of the average Building Society is. They lend money to people on reasonable security to enable them to purchase their houses. No Building Society desires, if it can possibly help it, to take possession of a property in order to recoup the money it has advanced. The bargain it makes with the purchaser is that he will repay to the Society month by month, or year by year, a stated sum of money, in which is repaid the loan and the interest upon it. And if that person is to be placed in a position—as he will be if this proposal is carried into law—where he does not have to bear such a heavy burden of rates as at the present moment, his ability to meet the instalments payable to the Building Society will be very much better, and the financial position of the Building Society will be stronger than it is now.

We are speaking of something which is not a mere experiment of an academic type. We are speaking of something of which there is ample experience in actual practice over many years. In countries like New South Wales and Queensland, where for thirty, forty or fifty years the whole of the local rates have been raised in this way, nobody talks of uprooting private property and inflicting cruelty upon persons, and bringing the Building Societies to ruin. Nothing of that kind has happened, and nothing of that kind will happen here if the much more modest proposal which this Council is going to bring before Parliament is carried into law.

MR G. W. APLIN (West Fulham—Mun. Ref.): Were Mr Douglas to say to me that he was going to cultivate the Sahara—and one day the party opposite will suggest it—if he said to me, "This is an entirely new area; will you assist me in devising an equitable method of maintaining public expenditure?" then I would give a lot of thought to this proposal; but here you have a system of collection of rates, a system of municipal finance which has gone on for hundreds of years. Now they seek to graft on to it something entirely new. I should like to hear how far the grafting took place in New Zealand. Shortly after the debate in this Chamber on 26th July, there were loud protests in the public Press from people who were well aware of the state of affairs in New York City.

If you turn to page 4 of this document—the draft Bill—you will see: "(2) The annual site value of a land unit shall be the annual rent which the land comprising the land unit might be expected to realise if demised with vacant possession at the valuation date in the open market by a willing lessor upon a perpetually renewable tenure upon the assumptions that at that date—," and then follow certain assumptions. There used to be perpetually renewable tenures. It would be difficult for anyone to decide the annual value of land which was subject to perpetually renewable tenure without a lot of trouble and argument on either side. This value is to be based on several assumptions. One of them is that the land is to be free from certain encumbrances, which are set out on page 4 of the Bill. But it entirely omits all question of freedom from tithe, land charge or land tax. The Bill misses those out altogether.

There is no question of the betterment allowed under the Town Planning Act. The Act allows 75 per cent of any betterment to be charged on the property in

annual instalments in thirty years. This Act visualises a quinquennial valuation every five years. If it is said that the contribution to betterment will be taken into account, what is to happen to the unfortunate man who is assessed for betterment six months after the lease has come into force?

This rate under the Bill falls, not only on the man who may have been lucky enough to receive an increment through no effort of his own, but equally upon the unfortunate man who has suffered depreciation of his property by the action of the local authority in collecting the rate. You will find dozens of cases of people who have suffered a loss of rental value of their property by the action of this Council, for which they can claim no compensation, and they will still have to pay 2s. in the £ on the site value.

Very often—and especially does this apply to Stoke Newington—leasehold houses are held on what the lawyers call a peppercorn rent. That is, there is only a nominal rent. As I read the Bill, those unfortunate owner-occupiers will pay the whole of this new rate and be unable to recover it from their freeholder.

MR C. LATHAM (South Hackney—Lab.) (Chairman of Finance Committee): Mr Aplin said that certain sites may be burdened with land tax and tithe charge. That is perfectly true, both still surviving in a diminishing degree in London, but if he will look at sub-section (c) of sub-clause (2), he will see that the land is to be valued as if it were free from incumbrances "except such of the following incumbrances as would be binding upon a purchaser." But the word "incumbrances" does not include either land tax or tithe, and therefore the existence of land tax or tithe charge upon a site would be a factor to be taken into account in valuing the site.

He also said there was no provision for the unfortunate man who might pay for betterment as a result of town planning. Personally, I should like to meet the man who will pay for betterment in the County of London. I know of no case at present where betterment in any substantial degree has inured as the result of public expenditure, but it is a factor which may be taken into account in dealing with valuation.

Then we come to the next point about loss of rental value as a result of depreciation flowing from public activity. If there is depreciation of the site, it must follow also that there is depreciation of the buildings on the site. The unfortunate occupier of the buildings under the present rating system gets no abatement in general rates because of the depreciation which is alleged to have flowed from public activity, and I have not heard Mr Aplin nor his friends suggest, whether to this Council or to the Assessment Committees in the Boroughs, that the general rates of the occupier should be specially reduced because of alleged depreciation. If the site has depreciated, then its annual value will become less, and the owner will accordingly pay less.

Mr Aplin said that there were a substantial number of properties in London—and he instanced the Borough of Stoke Newington—which are held on lease at peppercorn rents. I submit that that is not the case, and that the technique of having a peppercorn rent is inappropriate to continuance of a peppercorn rent.

MR. APLIN: I shall be pleased to supply the hon Member with particulars of more than one property.

MR LATHAM: If there are even more than a hundred, are we to consider projects of this kind by reference to a few hundred tenancies over the whole of London when there are hundreds of thousands of others?

Supposing that were the case, if the leaseholder is paying only a peppercorn rent, he is in fact a freeholder. If he gets all the interest in the site, he should pay the site value rate. There could be no hardship in that. If he is a normal leaseholder paying normal ground rent, he will not pay the rate upon the site value; the owner of the freehold will pay it.

Then we had the point put by Mr Aplin that in all cases where this rating of site values is in operation, it had not been grafted on to an existing rating system, but had been adopted, as it were, *ab initio* as the only means of securing local government revenue. That is not the case. I think in every instance in which it is in operation it has initially been in supplementation, and not in place of an existing system, and the fact that it had to be merged or grafted upon an existing rating system has in no sense inured to the detriment of its economic and efficient working.

As to New York, Mr Aplin should know that there is no comparison between these proposals and the system which exists in New York. The capital value of land and buildings together have always been the subject of rates in New York. There has never been any separation, and the density in New York and other cities does not flow from that system, but from many other and more potent factors.

No one in his senses would submit that the present rating system adequately discharges the duties which were cast upon it. The rating system is, in fact, in serious danger of breaking down. That has been admitted recently by this Government, in that they have deferred the quinquennial valuation in the provinces which was due to take place, and some adjustment of the rating system is inevitable, especially in the interest of the small property owner, the residential occupier and the small business man, who is increasingly bearing an undue share of the cost of local services and of public expenditure.

We shall know how to see that these proposals receive fair, impartial and unbiassed consideration in the House of Commons, free from the threats which have been made in this Council Chamber and elsewhere, that influences not unconnected with hon Members opposite will seek to deny this Council a proper consideration of these proposals before the High Court of Parliament.

MR W. R. HORNBY STEER (Hampstead—Mun. Ref.) : Members have closely studied this measure and they will, I believe, agree with me that it is a measure which has been drafted with considerable skill and ingenuity, but I submit that the experience and skill of the draftsman has been directed, in interpreting the instructions of the Council, in such a way as is calculated to have the effect of extracting the maximum amount of rate from the persons liable under the Bill, without fair and due regard to questions of the general welfare of the community and the possible hardship that may be conferred on certain classes of society.

THE RT HON THE EARL OF LISTOWEL (East Lewisham—Lab.) (Vice-Chairman of the Parliamentary Committee) : Mr Hornby Steer paid a tribute to the draftsman responsible for putting into legal phraseology the intentions of the Council. He said it was a very complicated matter and that they had accomplished their task with considerable skill. I am glad he paid that tribute because I am convinced it was well earned. I believe that any person viewing the Bill in a perfectly unprejudiced and impartial frame of mind, as a sort of visitor from another planet, would say that it was a measure calculated to distribute rather more evenly the wealth of this great City and County of London, and

to apportion the benefits derived from the labour of its citizens, in the present and over many generations that are passed, in a more fair and a juster way.

THE CHAIRMAN, dispensing with the customary show of hands, immediately ordered a Division on the motion for the adoption of the Recommendation.

The Council divided and there appeared :—For the Recommendation, 62 ; Against, 27.

LONDON LABOUR PARTY

At the Annual Conference of the London Labour Party, held on 26th November, the following resolution, moved by Mr Charles Latham, Chairman of the Finance Committee of the London County Council, was unanimously adopted :—

“ This Conference expresses its pleasure at the decision of the London County Council to promote legislation for the rating of site values. The Conference considers that the existing system of raising necessary municipal revenues is inequitable in that the owner of the land makes no contribution to the rates.

“ Observing that the Municipal ‘ Reformers ’ have already declared that Parliament will reject the legislation, the Conference would remind H.M. Government and both Houses of Parliament that the proposal to rate site values has been in the London Labour Party’s programme at a series of municipal elections, including those of 1934 and 1937, when Labour won majorities at County Hall and on a majority of Metropolitan Borough Councils. In these circumstances it is clear that the proposal has the support of the people of London, and the Conference declared that it is the duty of Parliament to give the Council’s Bill fair and proper consideration.

“ The Conference instructs the London Labour Party Executive to prepare a short Memorandum on the Bill and circulate it to all affiliated organizations in London, with a strong recommendation that they set to work to arouse public feeling in their localities in favour of the Bill and for its extension to the whole country.”

Making Opinion for the L.C.C. Bill

In the *London News* for December, organ of the London Labour Party, Mr Herbert Morrison, M.P., in an article entitled “ London’s Landlords Must Pay Rates,” issues a powerful call for supporting the campaign announced in the foregoing resolution. He writes :—

“ Two leaflets are being printed and will be supplied by the London Labour Party office at almost nominal prices, namely, 2s. 6d. per thousand for the four-page general leaflet and 2s. per thousand for the two-page leaflet which is addressed to owner-occupiers.

“ We may be sure that anti-social land-owning interests will mobilize all their Parliamentary forces for the defeat of this Bill which seeks to lighten the burden of the general body of London ratepayers.

“ It is vitally important that all London M.P.s at any rate, irrespective of party, shall be made to understand that the people of London demand the passage of the Bill.”

The debate in Parliament is expected to take place at the end of January or in February.

The value of this paper does not end with YOUR reading it. Your business associate, your neighbour or your fellow worker may not have seen it. . . .