

THE LONDON COUNTY COUNCIL PROMOTION OF A LAND VALUE RATING BILL

At its meeting on 26th July, the London County Council, by vote of 83 to 44, accepting the report of its Finance Committee, decided "that legislation be promoted in the Session of Parliament 1938-39 to provide for the rating of site values; and that the costs and expenses of promoting such legislation be defrayed out of the County fund." Text of the Finance Committee's report is given on another page.

THE DEBATE IN COUNCIL

(Abridged Report)

The Right Hon. the Chairman of the Council, Mr EWART G. CULPIN, presided.

Mr C. LATHAM (Chairman of Finance Committee) submitting the Report of the Finance Committee to the Council, said:

Some few years ago, the Council had under consideration the question of rating site values and decided that, in view of the possibility of a readjustment of the rating system, the matter should be adjourned until the Government's proposals were available. That so-called readjustment took place through the medium of the Local Government Act of 1929, but so far from relieving the anxiety of local government administrators as to the provision of necessary local government expenditure, it is unquestionable and unquestioned that the operation of the Local Government Act of 1929 has now cast a further inequitable burden upon a selected class of ratepayers. If the problem before 1929 was acute and calling for remedy, it is much more so now; and with every year which passes, the problem will become increasingly acute, if only for the reason that, as each year passes, local government administrators are nearer to the time when the loss resulting from derating will cease to be made up by way of direct grants, even in part, and will become part of the complicated formula under the Local Government Act. Therefore, these proposals are submitted for the purpose of enabling the contribution towards the provision of social services to be wider in its scope and more just in its operation.

It cannot be argued that the owners of site values do not receive, both an indirect and a direct profit and benefit from local government and public activity. They are the recipients in many cases of effortless benefits which arise from public expenditure and public activity, and from the satisfaction of communal needs and communal desires. There is never a road projected, a railway cut, a housing estate planned or an open space preserved, but that, either directly or indirectly, the owners of adjacent land stand to benefit, in some cases in a very marked degree. Yet when local authorities or public authorities require land to discharge the duties cast upon them, either by Parliament or by public demand, they frequently have to pay prices for the land out of all relation to the value at which the land stood in the rate book, if indeed it stood in the rate book at all. Moreover, as is frequently the case, the remaining land, or the adjoining land, which is frequently in the same ownership, increases in value very substantially, and so the owners of the site value are in the happy position, not infrequently, of getting it both ways, whereas the local authority is in the unhappy position of never having it any way.

The owner of site values has no costs of production. The costs of production are borne by the community. His function in many cases—a function which has become perhaps a profession in certain quarters—is merely to wait and receive. Like most other property under the present economic system, land ownership

has become substantially impersonal. The public conscience of this country was, I think, affronted when it learned recently that one man could deal with half a great city in South Wales, without let or hindrance by those who had made the value of the City, and without consideration for those who had to carry out the work which made the city what it is.

We are not alone in believing that the rating of site values is one of the necessary and appropriate approaches to a readjustment and remodelling of the present rating system. There are persons of all parties engaged in local government up and down this country who have been forced to a like conclusion, and who realize that unless something is done, and done quickly, the finances of local government may well become too top-heavy; and they take the view, as we do, that one of the approaches is by way of the rating of site values. Desirable as it is that there should be appropriate grants from State funds for what are national services, and whilst I should be the last person in the world to seek to diminish the right of local authorities to receive proper grants from State funds, it is nevertheless true that the defects in our system of rating cannot be remedied by a mere recourse to national funds. National funds, like local government funds, come from the public purse. What we are seeking is an adjustment, by way of an appropriate contribution towards public expenditure, from that section of the community which at present stands to gain materially from public expenditure. The scope of the proposals is set out clearly in the Report of the Finance Committee.

We are all concerned in London with the question of traffic congestion. We have before us for consideration the Bressey Report. We know on the figures of the Ministry of Transport that the implementation of the Bressey recommendations within the County would run into a very large sum of money, and it is precisely in the most congested districts that the cost will be highest. In short, the owners of site values in those districts will receive higher prices for their property because of the congestion which the local authorities will be asked to relieve; and when that relief has been effected, the land which will remain will have a steadily rising value. If there were any matter upon which a fair contribution towards expenditure could be properly demanded, it is especially with regard to the provision of proper traffic facilities inside and without the Metropolis.

The scope of the proposals embraces a rate upon the annual site value of land. The amount of the rate proposed is 2s in the £, and the estimated gross yield some £3,000,000 a year. The valuation will be done by the present existing machinery of the rating authorities; the proceeds should be credited to the General County Account; and the incidence should be upon the owners. Tenants should have the right of payment and of deduction, in the same way as they have in connection with Schedule A taxes. The proposals have been designed at the initial stage fairly to apportion a fair contribution from the owners of site values.

Finally, we may be asked why this Council should be asking Parliament to permit the rating of site values

within the County only. Following the presentation of the Report to the Council in July, 1936, we made representations to the then Minister of Health, asking the Government to promote legislation to permit of the rating of site values generally in the country. We received an acknowledgment of that representation. We later learned, through the instrumentality of a question six months after, that the Government proposed to take no action. We are so seized of the manifest injustice of the present system, that the Finance Committee considered it would be lacking in its duty if it did not recommend the Council—having regard to the failure of the Government to take action—to take action within the limits permitted to it, namely as regards the County of London.

SIR SAMUEL GLUCKSTEIN (Municipal Reformer) said they had all been interested in Mr. Latham's presentation of the proposals on "equitable grounds," but his measure of equity and that of Mr. Latham were entirely different. For more than 300 years the present system of rating, which was admittedly not flawless, had stood the test and been found to be fundamentally just. When the Bill of the present majority on the Council, for the rating of empty property, was before the House, Sir Kingsley Wood, the then Minister of Health, said that a change of such magnitude should be applied to the country as a whole, and that as the Government had no intention of introducing such legislation, he could not ask the House to vote for the Council's Bill. The rating of site values was no less a national question, and it was fair to assume that the Government would adopt that attitude. So far as he could see, there was no urgency attaching to the proposal.

THE REV. A. G. PRICHARD (West Islington—Lab.): Is it not urgent to stop robbery?

SIR SAMUEL GLUCKSTEIN, continuing, said the present system spread the burden of rates upon both landlord and occupier, and if community action increased the value of land, it also increased the value of buildings upon the land. It could not be said that the landowner had a monopoly of the result of community action. Community action might in certain cases even diminish the value of land. This would happen if a dust destructor were erected in Bond Street. The great landowners of a century ago were the most advanced thinkers on town planning that the community ever possessed, and it was largely due to their foresight that the great Squares in the West End of London existed for the benefit of the people. Under the present proposal, he supposed the value of those Squares would have to be taken into account, and the owner would be rated for a piece of vacant land which he was not allowed to develop. In 1928, the Duke of Westminster granted a lease to the Westminster City Council of an area of over five acres for the erection of working class dwellings. The rent charged was 1s a year and the period of the lease was 999 years. If he understood the project before the Council, the Duke would have to pay a rate of 2s in the £ upon the value of the land. So that members opposite might be quite sure they would inflict the full measure of penalty upon a landowner, they had the impertinence to incorporate in this project a provision to the effect that the rate should be payable by the owner of the site value, whether there were any contract, past or present, in existence or not, so that their legislation would have retrospective effect. This rate of 2s in the £ would apply even to derated properties, notwithstanding that the object of derating was to free industry from the burden of rates, in order that goods might be produced cheaper. The fact that the local authority had to do all the valuation and collection, and

then hand over every penny to the London County Council, was in itself an injustice to the 28 Metropolitan Borough Councils. Rates were levied largely for personal services, and those services were not rendered to the landowner. If land was vacant, the services of a fire brigade were not wanted. The education service also was not primarily a charge upon the landowner. Members opposite had learned nothing from their lesson in 1936, and the present proposals arose merely from a desire to penalize a special class of property owner.

MR F. C. R. DOUGLAS (Labour): The Council will, at any rate, thank Sir Samuel Gluckstein for leaving no doubt whatsoever as to the attitude which the Opposition are proposing to take on this question. They have not only condemned the proposal on its merits, but they have also committed themselves to the proposition that the existing system of rating works well and is equitable in its incidence. We join issue with them on both those propositions.

The existing system of rating is levied entirely upon the occupiers of property, and not at all upon the owners of property, and it is levied upon people in proportion to the rent which they pay for the occupation of property; and for the vast majority of the citizens of London it is perfectly true that the amount of rent which they pay is larger, in proportion to their incomes, the poorer they are. That is a fact which everybody recognizes. The poorer a man is, the larger proportion of his income he has to pay in rent for the house he occupies, and the present system of rating, which Sir Samuel Gluckstein defends as equitable, is in fact a piece of regressive taxation which falls more severely upon the poor than upon the rich. It is a system of taxation which penalizes the development of land for every productive purpose. If you think of three sites of equal value, side by side, one of which is completely unused, one has upon it old-fashioned, antiquated buildings, which are no longer suited to the development of the city, while upon the third you have modern, up-to-date buildings which develop the earning capacity of the site, then the first is liable to pay no rates, the second pays a very limited proportion, and the third is rated up to the hilt. That system obviously is a penalty upon the development of industry and enterprise. Conversely, it is a premium which is offered to every land speculator who holds his land back from development and deprives the community of the opportunity of using it, and I am surprised that Sir Samuel Gluckstein should have laid down the proposition that the present system of rating is substantially just. On the contrary, it can be defended neither upon the ground of equity, nor on its economic effects.

Sir Samuel Gluckstein attacks our present proposition upon the ground that it is not equitable to require a contribution from the owners of land. He refers, by way of illustration, to the case of the Fire Brigade, which he says is set up entirely for the benefit of others, and not for the benefit of the landowners. I wonder how much anybody would pay in rent for a site in London if there were no fire brigade service. He says also that education is a service rendered only to occupiers, and that it has no effect upon the value of land. I wonder whether people would be willing to live in London if there were no education service such as we provide. In fact, there is no public service which is usefully rendered to the community which does not have the effect of increasing the value of land. Every enterprise which makes this, or any other city, a more agreeable, more convenient, or more profitable place to live in, inevitably involves that the owners of land in the city will be able to exact a higher rent for the privilege of living in it; and all these public services, and the private activities carried on

in businesses, tend to raise still further the price which has to be paid for land, but under our existing system of local rating the owners of land values are not called upon, as such, to contribute one single penny.

Sir Samuel Gluckstein has drawn attention to the provision in the Bill as drafted, allowing persons who are called upon to pay site value rate to deduct a corresponding proportion of the rate from the rent which they have to pay to the freeholder or superior lessor, as the case may be, and it is said that it is an unwarrantable interference with private contracts entered into between individuals, by which tenants and lessees are obliged to pay the rates. That is not a proposition for which there can be any foundation in law or in morals. The State has always exercised the prerogative of interfering with contracts when it found their terms to be inequitable. In the case of income tax, Schedule A, which is a case in parallel, the State took upon itself to say that lessees of property should be entitled to deduct from the rents which they pay a corresponding proportion of the income tax, irrespective of any private agreement entered into between the landlord and the tenant. To lay down any other proposition is to say that private contracts can prevent the State from exercising its power, and if that position is allowed to be established, the power of the State to interfere with existing injustices will be destroyed completely.

Let me quote a statement made by a gentleman who was universally recognized as one of the most eminent jurists this country has ever produced—the late Lord Moulton. Dealing with this particular argument that it is improper and unfair, he says: "Yet the fallacy of this argument is easily made evident. It falls to the ground so soon as it is conceded that the State has a right to impose new taxes. If it is right for the State to impose a tax upon a class of persons, it is right to take all necessary precautions to ensure that it shall actually fall upon and be paid by that class and not by some other." I may say that that proposition has been confirmed by the highest Court of Appeal in this country, when the rights of the Town Council of Johannesburg were challenged to do precisely the thing which we are advocating here.

Then also Sir Samuel Gluckstein has given illustrations which I think ought to be dealt with. He cited the case of the Duke of Westminster, who has leased five acres of land at 1s a year for the purpose of erecting working class dwellings—an action for which I and everybody else will have the highest commendation. But Sir Samuel has entirely misunderstood what is very clearly expressed in the Report on the Agenda to-day and in the previous Report which was submitted to the Council by the Finance Committee in 1936. There is no proposal that the Duke of Westminster should be required to pay rates on the whole of the site value when he has parted with it for a great many years and is only receiving that shilling, but only that he should pay 2s in the pound on that one shilling, and that will cause him no inconvenience, I am sure.

Then again, Sir Samuel also referred to the Squares which have been laid out by proprietors in the West End of London, the preservation of which has now been secured by Statute, so that they cannot be built upon in the future. It is suggested that those Squares would be liable to taxation or to rating under this proposal as if they were unrestricted. That is not at all the proposition which the Finance Committee has submitted to this Council. As a matter of fact, the benefit of those Squares inures to the property adjacent to them, which is rendered more valuable and commands a higher rent on that account; and so far as enhancement takes place in the adjoining property, those properties will be

valued accordingly and will pay rates accordingly; but as to the contention that we are imposing a tax on land which is restricted from development and used for public amenity, there is no such proposal before the Council.

Then we come to another point, and that is that this legislation ought to be opposed because it applies only to the County of London, and that legislation of this character ought to apply to the whole of England and Wales. I observe also that the Leader of the Opposition has pinned his faith to that proposition in a statement published in *The Times* this morning, which says: "We consider that any legislation of this kind should be national and not local." We are in agreement with Sir Harold Webbe, and it was precisely that proposition which we put up to the Government, that they should produce legislation which would be of a national character and which would be for the benefit of all municipalities in this country, and not merely for the benefit of London. The Government, unfortunately, did not see eye to eye with us in that matter.

Having, therefore, exhausted that avenue of approach, we are thrown back upon our own resources. The law of this country does not allow us to introduce legislation for the benefit of other local authorities, but purely for the benefit of ourselves, and so we are, by force of circumstances, compelled to restrict the application of this measure to the County of London.

I wonder what the objection really is? If this is a beneficial measure, why should the County of London be deprived of it? It is not a measure which would inflict any injury upon any other local authority, though it might be of great benefit to us. Conversely, if it is a measure which is detrimental in itself, why should it be extended to the whole country? Sir Harold Webbe cannot have it both ways.

SIR HAROLD WEBBE (Mun. Ref., Leader of the Opposition): I made it perfectly clear that national legislation of this kind would be opposed by me as strenuously as I knew how.

MR DOUGLAS: I am sorry to hear that, because members of the Opposition are placing themselves in a terrible position. The ratepayers are becoming more and more dissatisfied with the existing system of rating, and that dissatisfaction is not confined to London, and is not so acute in London as elsewhere. That dissatisfaction is becoming so acute that the Government has been forced by pressure of public opinion to defer for a period of two years the valuation for rating which requires to be made in the provinces, and I can only surmise—because I am not in the confidence of the Government—and I can only suspect that the period of two years is devised in order to make certain that the next General Election will be well over before the valuation will have to be made. I suggest to members opposite that there is a case here which they ought to accept if they really wish to retain their power nationally. Sir Harold Webbe has said that "it is impossible to conceive legislation of this kind being made for one area." What he finds impossible is something which has been done time and again in the British Dominions, where legislation of this character is perfectly common. In New Zealand and the Transvaal, and in the Cape Province, local authorities are given an option whether they shall rate site values or not. Many of them do, but not all of them, and that discrimination between one area and another exists. It may be said there is a difference because all of them have the option, but the great city of Pittsburg and the city of Scranton in Pennsylvania enjoy special legislation, which is confined to them out of all the cities in the United States,

by which they are enabled to operate this proposition, and they levy a rate on site values which is double as much as the rate levied on improvements. No calamity has overtaken those cities, and no calamity would overtake London. The only thing would be that the burden of local rating would be distributed more equitably, and owners would be compelled to use land instead of leaving it idle, because it would not be profitable to leave it idle. There would be a tendency for the value of land to fall, and that is something which would be an advantage to this city, because every public improvement is handicapped by the enormous price which has to be paid for land. Recently there has been a report by Sir Charles Bressey, in which street widenings are recommended to the Ministry of Transport which would cost anything from 80 to 120 million pounds, the major part of which would be compensation for land, and if that scheme of improvement is ever carried out, the permanent benefit of it will go to those who own the land.

Let me remind the Council of what happened years ago in connection with Waterloo Bridge, when a toll had to be paid for crossing the bridge of a halfpenny each person in each direction. When the toll was removed*, the rents of the working class houses on the South side of the river increased by sixpence a week—exactly the amount of the toll which was saved—and the same thing is in effect happening to-day. This Council is rebuilding Waterloo Bridge and making a better thing of it. There will be more traffic there in the future. What will the result be? Here is an extract from a statement by the Chairman of the Company which owns one of the buildings on the North side—the owners of Brettenham House. In reply to a question by one of the shareholders as to the progress made in rebuilding the bridge, he said it would take three years to complete, but when Waterloo Bridge was completed and the main through route from North to South was in full use, it would double the value of Brettenham House. May I point out that it will not double the value of the bricks and mortar. To build a new Brettenham House would not cost more. The appreciation is in the land upon which it is sited, and that is the permanent beneficial result of every public improvement.

We are advocating something to-day which is simple and practicable, and which ought to be put into operation for the benefit of the vast majority of the ratepayers of London.

MR RUPERT BRABNER (Mun. Ref.) congratulated Mr Douglas and thanked him for his "extremely clear and dispassionate and, on the whole I think, extremely fair speech on this controversial subject." Mr Prichard had said it was urgent to stop robbery, but this sort of robbery had been going on for hundreds of years, and it was likely to go on for some considerable time, because members opposite knew they would not get their Bill through. Without committing his party, he (Mr Brabner) was personally in favour of a reasoned, equitable and efficient tax on increment value of land, but the scheme now submitted did not provide a fair and reasonable way of taxing. A man as intelligent as Mr Douglas could not stultify himself by saying that the whole value of land at any given time was provided by the action of the community. If, for instance, a cinema were suddenly built next door to a back garden, the value of the garden would be increased a hundredfold. Was the occupier of the garden to pay an increased site value because the neighbouring plot of land was being fully developed, while he was entirely content to keep

his land as a garden? Aerodromes were being constructed throughout the country on land which before was of little value, and because of that it might be argued that a field of wheat near an aerodrome had increased many times in value. Was a site value tax to be paid on that? According to Mr Douglas, it must pay increased tax. That was not a fair basis of taxation, and it was far removed from the principle of "ability to pay." Was it reasonable to expect that everyone who owned land was better able to pay than a man who owned, say, pigs or pianos? His party was against a system of taxation which would discriminate unreasonably between the man who had one commodity and the man who had another. At the risk of playing into the hands of the majority party, and speaking purely for himself, some of them believed that when there was a scarcity in any commodity, that scarcity should not be put to use against the community. The only way to handle such a position was to say, "This is something in which the community must have first cut." Mr Latham appeared to have the sole idea of "getting at the landowners as a class," and the Opposition was opposed to that way of looking at a great proposal, which ought to be handled with more reason and more thought for others.

MR C. W. GIBSON (Lab.) felt that Mr Brabner found himself in a position of great personal difficulty. Really, he should have been on the Labour benches, but he was "mixed up with the wrong party" and, therefore, unable to give support to the proposition before the Council.

After quoting figures from the Finance Committee Report of 1936 to show the unfair prices the Council had been compelled to pay for land, and pointing out the countries where rating of site values was already in operation, Mr Gibson said that the fact that there were many large cities in the British Commonwealth of Nations and foreign countries which had adopted this method of raising rates was clear evidence that it would work, if given a fair chance. From Governmental inquiries conducted over a long period of years it was clear that those conducting the inquiries had been compelled to come to the conclusion that the present rating system was unfair and unjust, and that the landowner avoided paying his fair proportion of the total cost of municipal services.

MR FRANK RYE (Mun. Ref.) continued the debate and concluded by saying that the proposal was purely political propaganda and it was not seriously intended by the party opposite. It would be shameful and unjust if the scheme were accepted without a proportionate reduction in the existing system of assessment.

MR G. HOUSE (North St. Pancras—Lab.): As to the attitude of working-class owners of houses, referred to by Mr Rye, it must be remembered that working class houses were built on sites where the value of the property was higher than that of the land. If the rating burden were transferred from the house to the land, it would confer a benefit on the working classes, and those owning their own houses would bless the proposal rather than criticise it. The rating of Land Values would certainly ease the position, because it would definitely bring urban land into the market, and that would cheapen house rents in urban districts and lessen congestion in the central areas. Government and municipal grants and subsidies were collected by the landowner as they percolated through the municipality from the pockets of the tenants.

MR LATHAM (replying on the discussion) said that

* In 1878, at a cost of £500,000 of public money, to buy out the toll gatherers.—EDITOR, L. & L.

if ever a devastating answer to a speech had been made in that Chamber, it was Mr Douglas's answer to Sir Samuel Gluckstein's speech. Mr Douglas had not only proved that most of the points were fallacious, but that in some respects they were out of accord with known practice in this country. Regarding the criticism that a landowner would not require the services of a fire brigade, Sir Samuel Gluckstein apparently contemplated that land was likely to remain vacant in London for a length of time, but the Chairman of the Housing Committee would like information as to any land likely to remain vacant. He (Mr Latham) agreed with Sir Samuel that it was not only the landowner who benefited from public activity and public expenditure. But it had to be remembered that it was only the landowner who made no contribution, no specific and direct contribution, either to the expenditure or, *qua* owner, to the activity. He left the burden of both to other people and enjoyed the benefits. It was with a desire to correct that manifest injustice that the present proposals had been submitted to the Council.

(The Report of the Committee was adopted after three Divisions—one on the motion for the Reception of the Report and two on the detailed recommendations (a) and (b). The voting in these divisions was : on the motion for reception, 83 for, 44 against ; on the other two motions, 82 for, 45 against).

MR HERBERT MORRISON'S VIEWS

A LARGE part of the Speech made by Mr Herbert Morrison, M.P., the Leader of the London County Council, addressing the Annual Sports of the South Hackney Labour Party on 1st August, was repeated in the news reports over the wireless (National station) the same evening. Mr Morrison, *The Times* report, said :—

The decision of the London County Council to promote legislation during the next Parliamentary Session for the rating of site values in the administrative County of London was one of vital importance to London ratepayers.

The Bill was a great measure for the relief of the general body of London ratepayers. "We are not animated by any spirit of spite or a desire to damage the interests of any particular section of the community," he said. "It is for us a matter of justice. No less is it a matter of justice for the general body of London ratepayers, who now, through rates on buildings, carry the whole burden of municipal expenditure. By rating the owner of land we shall thereby secure a better distribution of municipal taxation."

"It is right that the owner of land should carry a share of the burden. His land would be worth very little if this great population of London engaged in work, trade, and industry were not present to make London as valuable as it is. Apart from that, municipal activities themselves enable Londoners, to get a higher rent for their land. Nearly every public improvement increases the value of neighbouring land, and yet, in spite of the fact that large sums are paid in compensation to landowners by a public authority, they contribute nothing to the municipal treasury."

The Municipal Reform Party on the County Council, which opposed the proposed legislation, went further and said that they knew already that the legislation would be rejected by Parliament. He hoped this was not true. If it were true, it would reveal a most improper situation. The Council would be going to the High Court of Parliament for certain legislative powers,

and were entitled to a fair hearing. If it were the case that certain influences had already prejudiced the issue before the legislation had reached Parliament, it would be most unfair and most improper.

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Through the action the L.C.C. is taking, Land Value Rating has had an extremely good press, in many descriptive articles explaining the objects of the Bill, with correspondence also prompted in letters to editors. In *The People* of 24th July there was a notable interview with Mr Herbert Morrison on the subject. The August issue of *The London News* (organ of the London Labour Party) carried a well displayed article by Mr Charles Latham, J.P., chairman of the Finance Committee of the L.C.C., explaining the proposals, and interviews with him appeared in the principal London newspapers on the day preceding the debate in the Council.

PROGRESS IN BIRMINGHAM

At the meeting of Birmingham City Council on 28th June an amendment to a report of the General Purposes Committee was moved by Councillor Bradbeer, seconded by Councillor Sawyer, that :—

In view of the increasing burden which is being placed upon local authorities owing to the high cost of land needed for public works and improvements, this Council instructs the General Purposes Committee to consider in conjunction with the Finance Committee the desirability of the passing of legislation whereby local authorities would be enabled to levy a rate based upon land values ; and that the General Purposes Committee be, and they are hereby, requested to report as to placing this matter before the Association of Municipal Corporations with a view to the Association pressing the Government to pass the necessary legislation.

This amendment was accepted by the chairman of the committee and adopted by the council without a division.

LABOUR PARTY SPEAKERS' NOTES

The "Notes for Speakers" issued by the Labour Party headquarters were added to on 1st July with a set of four cards dealing with the Taxation of Land Values and quoting facts and figures with respect to the price of land—the "object lessons" revealing the injustice of our land and taxation system. Notorious are the instances of land purchased for aerodromes and this first set of cards of the kind, which we understand are to be issued month by month, expose the land racket in connection with Ringway in Cheshire, Langton Ouse in Yorks, Blackpool, Bristol, Doncaster and other places. Acknowledgment is made to *Land & Liberty* as the chief source of the information given and of the lessons to be learned from the facts. Speakers are reminded of the Land Values Rating Bill introduced by Mr A. MacLaren in the H of C on 26th November, 1937, which the Tory majority in the House voted down.

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. . . .