

if his annual payments to the tax or rate collector is out of all proportion to the market value of the land; and it is idle to expect him to sell for any purpose, public or private, at a price measured by circumstances over which he has no more control than the would-be purchaser. If the landowner's taxes are scandalously low, as in too many cases they are, the blame rests not with him but with the existing system, which permits the scandals or with those who uphold it. Where is the man who would pay higher taxes than the law compels him to pay? And where is he who would not look for a higher return for land for purchase than he pays in rates and taxes to-day? Here, for instance, is a valuable empty site that yields nothing to local or national revenue. It is the law and not the landowner that makes this adjustment. Is it the Liberal argument that if such a site happens to be wanted for some public purpose, the owner should receive nothing for it?

Liberal formulas notwithstanding, the key to the solution of the problem is to be found in an alteration in the law that allows and fosters such anomalies. Let every landholder be treated alike; let every separate piece of land be separately valued apart from improvements; let rates and taxes be put upon that value, and if the landowner with this principle in operation charges more for purchase than the value on which the land is taxed, let him be handed over to the civil courts. But first alter the law.

**Protectionist and Free Trader.**—"He did not believe a Protectionist and a Free Trader were the same thing" (*Mr. Runciman at Edinburgh, April 23rd*). Perhaps not, but what cannot be denied is that under either régime the mass of the people ever find it difficult to make ends meet. It was from a Liberal Free Trade platform only twelve years ago we were told by a Liberal Prime Minister that 12 million people were on the verge of starvation. What does it matter to these people how we name our politics? It's what they endure that counts with them, and who shall blame them if they say in their despair, A plague on both your houses? Mr. Asquith voted against the amendment of Mr. Neil Maclean in favour of the rejection of the tax on tea last month, a reminder to Scottish Liberals that their old-time call for a free breakfast table is still outside their leader's belief in that sort of Free Trade. The Paisley policy does not mean no taxation on the food of the people.

**The Land Value of Australia.**—Mr. H. Knibbs, the statistician of the Australian Commonwealth, has issued a valuable publication entitled "The Private Wealth of Australia and its Growth," which contains a report of the war census made in 1915. According to the war census figures, the aggregate value of land in Australia, apart from improvements was £455,876,000, and the ratio of land value to composite value was 46.33 per cent. These figures of aggregate land value may be compared with the assessment to the Federal Land Tax in 1915-16, which showed £200,294,000 in land value owned by residents who are subject to the tax, that is to say who each own interests in land exceeding £5,000. The difference between the war census figures and the Federal Tax figures (£255,582,000) indicates how much land value in Australia is exempt from the Federal Tax owing to the £5,000 limit. The difference

is probably even greater than this in fact, since the war census was not absolutely complete.

By the use of other statistics and methods of estimation, Mr. Knibbs arrives at 1,619.5 millions as the private wealth of Australia on June 30th, 1915, apart from holdings in national and municipal debt. Of this total, 1,105.6 millions represent land and improvements. Applying the same ratio as above (46.33 per cent.) it appears that the aggregate value of land in Australia was 512 millions in the year 1915. Thus one-third of what is loosely called the "capital" of Australia is really value of land, which is an enormous sum as compared for instance with live stock, returned at 100 millions; plant and machinery; 40 millions and shipping 13 millions.

## TWO NEW PAMPHLETS

**Practical Suggestions for Land Value Taxation,**  
by J. Dundas White, M.A., LL.D.

**The Select Committee on the Land Value Duties: Evidence by Mr. J. Dundas White,**  
M.A., LL.D.

Mr. Dundas White has done one man's work in his many valuable and informing contributions to the literature of our movement and there now appears two new pamphlets from his pen. The first-named is his **PRACTICAL SUGGESTIONS FOR LAND VALUE TAXATION**, being the revision and reprint of articles that have already appeared in **LAND & LIBERTY**. Mr. White has given special study to the practical questions of the assessment and collection of the Tax on Land Values, and in this pamphlet he expounds fully and lucidly how they are to be dealt with. He treats the Land Value Tax as a national rent-charge on the land, having priority over all other charges. In the event of non-payment the State—as representing the nation in its corporate capacity—should be entitled to resume the land. That is the simple basic principle. The suggested method of allocating the tax where two or more parties are interested in the value of any land, and of providing for proportional contribution, offers a complete and satisfactory solution of these problems. It is the outstanding feature of the pamphlet and is among the most brilliant of all the original thought and work Mr. White has devoted so faithfully to the advance of our policy.

When the Select Committee on the Land Value duties was appointed, Mr. White volunteered to give evidence on behalf of the United Committee. His précis came like a bombshell among the majority of the Select Committee who thought they would have an easy task before them in disposing of the Land Value duties, leaving no trace behind. Mr. White interpreted the terms of the reference to the Committee to mean that the Committee were free to consider Taxation of Land Values on right lines as an "alteration" of the duties. Mr. Raffan, who was a member of the Select Committee, and his Liberal and Labour colleagues supported this interpretation. The majority as the other side opposed it and the result was a deadlock. Mr. White's evidence killed the Committee and prevented it from issuing any report which would give the Government an official brief to tamper with the land clauses of the Finance (1909-10) Act, 1910. The evidence is now reprinted by the United Committee which publishes both new pamphlets, price 1d. each. We heartily recommend them to our readers and again have pleasure in expressing our gratitude to Mr. White for the exceptional service he has rendered the movement.