

SCOTTISH LOCAL AUTHORITIES AND LAND VALUE RATING

Municipal Conference in Glasgow, 18th November

The Glasgow Corporation has issued its invitations to all the Burgh, County and Parish Councils in Scotland to a Conference on the Rating of Land Values which will be held on the Glasgow City Chambers on 18th November. The action has been taken by unanimous resolution of the Glasgow City Council when it met on 9th September and confirmed the minutes of the Special Committee which had discussed the matter and had recommended the calling of the Conference, the object of which will be "to consider the advisability of making a combined representation to the Government in favour of legislation to enable local Authorities to collect revenue by imposing a tax on land values."

The success of the Conference depends in large measure on the vigilance of the friends of land value taxation who are members of town, county and parish Councils in Scotland. As far as we can reach we appeal to them to see that the invitation, now sent from Glasgow to all the local rating authorities, is read and discussed at the earliest opportunity. Every effort should be made to secure the sending of representatives to Glasgow with a mandate in favour of the legislation necessary to give effect to the rating of land values; but even where the local Council concerned will not pledge itself to the policy (or where the majority is hostile) there should be nothing against sending representatives to the Conference to attend its deliberations and bring a report.

The savage incidence of the present system of local taxation calls aloud for redress. The Glasgow City Council by calling the Conference is doing enormous service in organizing the public sentiment that has been over-patient in face of a national scandal. The ring-fence of monopoly has hardened as every new development has increased the value of land, while the taxes are piled upon industry and improvements. There will be at the Conference no lack of argument, fact and example to expose the present abuses. Every town can speak eloquently from its own experience. The latest example comes from Hawick where the Town Council, seeking a site of 5·222 acres of land for a housing scheme, was told by the owner, the Duke of Buccleuch, that the price would be £2,088. Later the owner reduced his figure to £1,566 and the official valuer to the Board of Health "put a value" on the land of £1,150. Yet examination of the valuation roll shows that the land has an annual value "put on it" of not more than £10 5s.

The following are some of the striking cases that will certainly make their appeal to the Glasgow Conference:

In Forrestfield Street, Glasgow, the Authorities bought a site on which to build houses of the Lord Weir type. The owner had been paying rates on an annual valuation of £1. The price paid was £3,125, which is equivalent to an annual valuation of £150.

In Moss-Side Road, Govan, 9½ acres, which has a total annual rateable value of £5, were purchased by Glasgow Corporation at the price of £9,196.

In Langlands Road, Govan, 6½ acres were bought for £6,292, which had previously been rated on an £11 annual valuation.

In Govanhill 49½ acres, which had been paying rates to the Glasgow Corporation on an annual valuation of £81, cost the same Corporation £50,000.

Some years ago Glasgow Corporation paid £29,000 for 82 acres of land at Tollcross for a public park. At once 12 acres of adjacent land rose in price from £350 per acre to £500. Two years later the price of this ground had risen to £1,250 per acre.

Here is the essence of the argument—the taxes are imposed the more heavily the more land is used while the holder of valuable unused land escapes practically scot free. *Taxation should be levied on the value of land apart from improvements whether the land is used or not and improvements should get relief.* That is the case the Glasgow Corporation asks all the Scottish local rating authorities to consider and make a subject for combined representation to the Government.

Among the voices being heard in this discussion, few are speaking with more insistence than the Scottish Correspondent of the *Irish Weekly*, which circulates widely in the West of Scotland. Columns are devoted week by week to able statements of the land value principle and policy, abundantly illustrated by most convincing examples of the toll exacted by unrestrained land monopoly in its hideous opposition to the well-being of the community and better living conditions in every direction.

The 1925 Agricultural Statistics issued by the Board of Agriculture reveals that in the matter of Scottish holdings there is a net decrease of 49 as compared with 1924. There are in Scotland 76,161 holdings of more than one acre; of these 9,289 are mainly owned by occupiers.

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Mr. W. E. Barron, speaking at Wrecclesham and at Broadwells in the Farnham division of Surrey, referred to the rise of land value in the neighbourhood of the Morris-Cowley works in Oxford. In conversation one day with the Vicar of Cowley he (Mr. Barron) said: "Tell me, honestly, what has been the result on the price of land of the Morris-Cowley activities in this district?" The Vicar said: "I will tell you. You see that piece of land at the corner (to which he pointed). That was my land. I bought it for £140. I sold half of it for £400 and gave the other half to the Church of England." He (the speaker) remarked: "In other words, the land which you bought for £140 is through the Morris activities to-day worth £800," to which the Vicar replied: "It is worth more than that and I could have got more if I had stood out for it."—*Farnham Herald*, 3rd July.

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There are 186 packs of foxhounds in Great Britain, with, it is estimated, 80,000 hunting horses. Annual upkeep is put at £100,000,000.—*Scottish Farmer*, 14th August.

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