

# LAND

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## COVER STORY

• HENRY GEORGE's *Progress and Poverty* bridged the intellectual and class divides when it was published in 1879. His tour of the British Isles had an enormous political impact. Early commentators were not sure how to classify his philosophy — outright socialism (which George rejected as a waste-of-time solution to the problems of industrial society) or unashamed free marketeer (which he was — but he insisted on the need to socialise rental income for the equal benefit of all citizens). *Punch* satirised the debate on its front page in 1884 ... the wolf keeps his copy of Henry George's *Progress and Poverty* tucked away in his pocket.

# Site value tax to the rescue!

THE QUEEN, speaking for the British government, has decreed that legislation will now be introduced to abolish the tax on homes.

*Let battle be enjoined!*

Premier Margaret Thatcher rushed the legislation through for Scotland in time for the June 11 General Election, on the assumption that this would win votes for the Tories. It was a bad miscalculation: the Conservative Party north of the border was decimated.

The same will probably happen in England and Wales in four years time, for the introduction of the poll tax — in place of the property tax — will make low-income families suffer.

• A study in the county of Cleveland showed that 54% of households will pay more under the poll tax; and they contain 65% of the electorate.

• Another study revealed that 39 constituencies — all but seven of them Conservative-controlled — face increases of more than 15%, and in all cases over 65% of the electorate will be worse off.

The poll tax will unite the Labour, Liberal and Social Democrat parties. The public will soon realise that they are being sold an anti-social change to the tax system.

And like the peasants of 1380 — they revolted, and Richard II chopped off the heads of some of his ministers for brewing the trouble which disturbed his kingdom — the voters are likely to turn away from the Tories in droves.

SO WHAT is the alternative? Whitehall bureaucrats cannot propose an effective substitute.

But the Opposition will have to advocate a coherent reform of the way in which local authorities can finance their services from their own revenue. So they must be persuaded to advocate a rational reform of the property tax.

The politicians will certainly not suggest a return to the tax which

falls equally on land and buildings, which has been subjected to a great deal of criticism.

It is true that some of that criticism has been pathetic, and focuses mainly on the alleged plight of the "little old widow" living alone in a big house: she has to pay the same tax as the man next door whose two strapping sons are earning wages.

THE WIDOW enjoys the same amount of police and fire protection for her property as her neighbour; and her sewage system is no cheaper to service just because she lives alone. And what of the locally-financed health services? As an elderly widow, she is likely to use them more than the young, healthy family.

There might be legitimate differences of opinion over the cost of education. The widow does not go to school — but unless she is a spinster, her children once upon a time did do so, at no extra cost to her family budget at that time! But to overcome the argument on this point, why not transfer the cost of State education to the central exchequer?

THE GOVERNMENT — this one, or the next — will probably capitulate and bring back the property tax. That is why reformers must devote all their energies to publicising the virtues of a tax that falls exclusively on site values.

There is little need to attack the poll tax, except in passing: everyone else will do that. Nor is there need to attack proposals like the local income tax (advocated by the Liberals) which will be dismissed as just as unacceptable.

A clear case for site value taxation must be defined in attractive form, so that politicians of all hues, including Tory backbenchers — and the professional institutions, which are almost wholly against the poll tax — can with relief grasp a practical substitute to the policies that are now on offer, and which threaten to turn local finance into a shambles.