

work is enormous, and the shortage of speakers is a serious drawback to our efforts. Outside help is difficult to get owing to the question of expense, and therefore the strain on our few speakers is very great. Several members of the Liverpool League have helped us on many occasions, and so relieved the pressure to some extent, but the requests for addresses are more than we can cope with.

We are now numerically stronger both in number of members and speakers, but not proportionately so to the extra demand resulting from the season's work. We have had several articles in the Liverpool papers.

**MANCHESTER HENRY GEORGE CLUB:** Douglas J. J. Owen, Hon. Secretary, Vegetarian Restaurant, 68, High Street, Manchester.

The meeting on 6th April was addressed by Mr. John Battle on the subject of "Bible Land Laws." Mr. A. J. Lutton presided over a good attendance of members and friends, and Mr. Battle gave an extremely interesting account of the land laws of the ancient Hebrews and their effect on the economic conditions of the people. His survey extended from that period to the Christian era, and he showed that the departure from the Mosaic land laws brought suffering and bondage to the "chosen race" in all ages. An animated discussion followed.

The Club met on 4th May, Councillor E. Hales presiding, and Mr. A. H. Weller delivered an educative address on agriculture and food production in this country. He quoted Professor Biffin, one of the greatest living authorities on the subject, who maintains that England is the best wheat-producing country in the world. That being so, the conditions must be unnatural and unjust under which millions of acres were lying idle or labour-starved, while in two recent years 781,000 arable acres had gone out of cultivation.

## RATES AND HOW TO EVADE THEM

The HAMPSTEAD AND HIGHGATE EXPRESS of 19th May reports at considerable length an address given on 26th April by Mr. H. G. Chancellor (ex-M.P.) at the L.C.C. Schools, Carlton Road, St. Pancras, on "Rates and How to Evade Them." The meeting was held under the auspices of the North St. Pancras Liberal Association.

Mr. Chancellor said that the value of every square yard in the Borough, apart from that of the buildings or improvements on or in it, which was an entirely separate thing, was due to its being where it was, *i.e.*, to its situation or site. That being so, its holder held a monopoly, for situation could not be manufactured or multiplied or transported. It could be used only just where it was. And that monopoly, being publicly created, morally belonged by right of creation to the public who created it, every member being entitled to his share equally with every other. That being so, what could be more just than that the one who enjoyed that monopoly to the exclusion of his fellow citizens should pay to them a rent representing the value of the privilege he held at their expense, and that that rent should be used to meet the cost of public services in lieu of rates on houses and taxes on goods or income?

The growth of population which created the need for public expenditure created the natural source of the necessary revenue, and the rent charged on that source would reduce by two-thirds the present abnormal rates, and, in normal times, abolish them altogether.

The people of St. Pancras were paying rent to the landowners for the sites they occupied and rates and taxes in addition. The way to "evade" that taxation was to assert public property in the value of land. They should collect their own income through Taxation of Land Values instead of handing it over to privileged persons, and remit all taxation on houses and other improvements and on their trade and industry.

Sir Willoughby Dickinson, who presided, said that the Taxation of Land Values had an important bearing on local government, and it was a question that should have been settled long ago. Liberals must press forward that reform with considerable vigour.

**BERENS.**—On the 21st May, at Innisfree, Chipstead, to Elsie and Herbert Berens—a son.

## PROGRESS IN NATAL

### Durban Town Council—Official Report on Land Value Taxation

The NATAL ADVERTISER of 16th April reprints the report of the Durban Committee on the Incidence of Rating which was appointed by the Town Council on 6th November, 1922. The report occupies five whole pages of the newspaper and deals most comprehensively with every aspect of the question in principle and practice. It is a long time since anything so informing, so up-to-date and so painstaking in its treatment of every contention has been published as an official document. This Report will be of great value for purposes of reference and we wish it could be placed in the hands of every Member of Parliament and of local rating authorities.

The important statement is made that "Durban has power to differentiate between land and improvements," and since it has that power, there need be no delay in giving effect to the recommendations of the Committee (Chapter XIV. of the Report), which are as follows:—

1. That both the general rate and the water rate for 1923-4 be assessed on land and buildings [selling value] in the proportion of two to one, that is as 6d. in the £ on land is to 3d. in the £ on buildings and as 2-6d. in the £ is to 1-6d. in the £ respectively.

2. That in subsequent years the proportion be reviewed with a view to changing them to three to one, four to one, and so on, until the ratepayers have had reasonable time in which to adjust their arrangements to the method of rating site value only.

3. That owners and lessees who consider they suffer special hardships under such changes be invited to lodge full particulars with the Town Clerk with a view to further inquiry if sufficient reason be shown into the question of affording them special relief during a transition period by some such means as rating reversionary interests.

There are recommendations in respect of exemptions (churches, educational institutions, sports associations); the guiding principle in granting such relief shall be "proof by the applicant that the institution on whose behalf relief is sought is fulfilling a useful public purpose and is in genuine need of financial relief." As to liquor licences the Committee propose that "in valuing for rateable purposes sites associated with liquor licences, the enhanced value due to that association be taken into consideration."

The Report is signed by the Chairman, Councillor E. F. Hoare, and Councillors W. Gilbert, G. Reyburn, C. W. Lennox and E. A. Benson. In a minority report Mr. Lennox states he approves of the principle of a change on the basis of two to one being introduced; but he does not agree that the Council should commit itself to the rating of site values only.

At present, Durban municipal taxation is levied on land and improvements at the same rate per £ of selling value.

A. W. M.

## TASMANIA

The Hobart City Council on 26th March had a prolonged discussion on a motion introduced by Alderman Nettlefold and seconded by Alderman Shield, that "the Council adopt the plan now being generally accepted all over the world of imposing rates on land and not on improvements and take steps to secure legislation to enable this to be done." It was finally agreed to adopt an amended resolution, "that legislative power be sought empowering the Council to rate unimproved values in the city subject to the approval of a poll of citizens."

The debate was fully reported in the Hobart newspapers the WORLD, the MERCURY and the EXAMINER, for copies of which we are indebted to Mr. Wm. E. Lloyd, Organizing Secretary of the Rating Reform League, 29, Commercial Bank of Australia Chambers, Hobart, who sent also some printed matter now being issued by the League to advance the taxation of land values in Tasmania.