

## CRUDE COMMUNISM

Addressing a meeting of the Falkirk Burgh Liberal Association (*Falkirk Herald*, 30th October, 1926) on Land Values Taxation in Theory and Practice, Mr John Peter said :—

The present method of rating the actual annual income from land and improvements taken together was crude communism and a hindrance to progress. The better the land was used, the higher it was rated. Valuable land might be held idle and so escape bearing any share of the rates ; speculation was thus encouraged. The value of unimproved land was entirely the result of a communal demand, and was not a payment for service. Land taxationists held that the value of the land and of the improvements on or in it should be separated, and a rate imposed upon the land-value, with a corresponding relief in the improvement rate. The value of all land should be rated, whether the land was used or not.

Great progress, in applying this rating method, was being made all over the world. In Australia, the cities of Brisbane and Sydney provided proof of its soundness. In New Zealand towns and counties alike were adopting it. Durban, in South Africa, rated houses, works, etc., at a lower figure than it rated land value. East London would next year raise its entire local revenue by a rate on land values. Johannesburg had laid no rates upon improvements since 1919 ; and Pretoria would also from next year raise the whole of its local income from land values. Both taxes and rates were raised from land values in Denmark, where the peasant proprietors were the power behind the movement.

Questions were answered and the meeting closed with votes of thanks to the speaker and chairman, Mr W. S. Halley.