

OBITUARY—MR. J. H. GROTH.

It is with sincere regret we record the death of Mr. Jacob Henry Groth which occurred at the home of his daughter, Mrs. F. Noble, of Stanley Flat, on September 27. The late Mr. Groth was one of Nature's noblemen, ever ready to do all in his power to help suffering humanity. He was a life-long supporter of the principles of Henry George, and rendered splendid service to the cause, on the platform and by means of letters to the press.

In 1933 he contested the old Albert District in the House of Assembly and ran Mr. M. McIntosh to within 12 votes of gaining the seat, the figures being McIntosh 4546, Groth 4534. The late Mr. Groth was for many years engaged in farming operations, and during his residence in the Purnong District on the River Murray he established the Purnong Single Tax League and had an excellent following in that area. Later he moved to Sandalwood and continued his good work there for the propagation of sound economic principles.

Being a primary producer he had practical knowledge of the difficulties endured by the men on the land who suffered the iniquity of the tariff burdens. In his addresses he always gave a masterly exposition of free trade principles. He was highly respected by all who knew him and will be much missed by a large circle of friends.

We convey to members of the family our sincere sympathy in the time of the great bereavement.

UNIMPROVED VALUE RATING.

A copy of the "Burnie Advocate," 11/9/51, has been sent to me. It reports a discussion on rating on land values, when the deputation waited upon the Devonport Council. As I have had a lot to do with this method of rating for nearly 50 years a few facts about the working of the system in New South Wales may be of some interest to your readers.

All our City, Municipal and Shire Councils rate on the unimproved values of land. The Shires have never had any other system as they started with it in 1907. The municipalities started rating on this basis in 1908. There was a provision in the Act that a Council could put all its rates on land values, or it could put part on land values and the rest on improved capital values.

Rating on assessed annual values was abolished altogether as a hopelessly bad system. But if a Council proposed to rate partly on improved values the ratepayers could demand a poll and settle the issue for themselves. Most Councils preferred to rate only on the value of the land. Some who had aldermen with old-fashioned ideas proposed dual rates. Polls were demanded and the rating reformers won them all.

The City of Sydney was outside the Local Government Act. When the aldermen saw the manifest advantages of the land values system they also wanted the power to rate on that basis. It was given them and they put part of the rates on land values in 1909. But owing to a defect in the act the new system was not fully adopted until 1916 over 35 years ago.

Your readers will see that the ratepayers in N.S.W. have had quite a long experience of land value rating and swear by it. If a man builds a house, shop or fac-

tory the Council does not put up his rates. If he keeps his land idle he pays the same as if he used it. The Council's services enhance the value of the land. They don't increase the value of a building which tends to wear out and from time to time needs expenditure for repairs. But the land increases in value not because of the owner but because of the growth of the community. As land value is a communal value it is held to be the proper basis for rating.

We have 289 Councils in N.S.W. The latest official figures available, 1946-47, show that land value rates produced £6,742,581. Today the land value revenue is probably about £8 millions as rates have been increased. It has always been a source of wonder to me that the southern States have been so slow in adopting such a good thing as rating on unimproved land values.

A. G. Huie.

LAND VALUE RATING IN NEW ZEALAND.

Dr. R. O'Regan, Chairman of the New Zealand League for the Taxation of Land Values, P.O. Box 951, Wellington, gives the following up-to-date figures showing how local taxation is levied by the local governing bodies throughout New Zealand. Three systems are in operation, namely: "Unimproved Value" — rates levied on the capital value of land apart from improvements; "Capital Value" — rates levied on the capital value of land and improvements taken together; and "Annual Value" — rates levied on the annual value of land and improvements taken together. It will be observed how the "unimproved value" system predominates especially in the urban areas and that nearly half the counties have adopted it. Only in a small minority of places is the old "annual value" assessment still in force. It has been progressively abandoned.

	Rates assessed upon		
	Unimproved Value	Capital Value	Annual Value
124 counties	61	63	—
13 cities	10	—	3
131 boroughs	88	14	19
29 towns	14	12	3

There is only this modification as far as the "unimproved value" places are concerned, that in some of them certain special rates are based not on unimproved value but either on the composite capital value or the composite annual value of land and improvements taken together; namely, seven of the 61 counties, two of the 10 cities, 15 of the 88 boroughs and one of the 15 towns.

JAMAICA.

In the municipal elections held at the end of June the People's National Party scored a considerable victory, winning 84 of the 184 seats, Mr. Bustament's Labour Party getting 47 and the Independents 53. Mr. Bustament's party lost control of almost every council it previously held. On five councils every seat was won by the People's National Party. This victory greatly enhances the prospects of giving effect to the legislation for the rating and taxing of properties in the island on the basis of unimproved value, the Bill for