

Agriculture and Land Value Taxation

By James Scott, M.P.

It may be necessary to explain to an International Conference of Delegates, meeting in Edinburgh, that Scotland in regard to its land tenure and land laws is quite distinct and different from England. Scots law is founded upon Roman law. Scottish agriculture has for long prided itself on being far ahead of English. Scotland possesses a Land Court to regulate the possession and privileges of some 50,000 smaller agriculturists in regard to their statutory security of tenure, fair rents, and compensation for improvements. England, on the other hand, has no Land Court.

In discussing the question of agriculture and land values taxation, therefore, it may be of advantage to consider it in the concrete in regard to Scottish land. Certain general facts may, therefore, be stated at the outset. The total area of Scotland is 19,070,000 acres, or roughly 30,000 square miles. Of these, 4,700,000 acres are under crops and grass : 9,250,000 acres are mountain and heath, used for grazing ; 3,400,000 acres (or about one-sixth of the whole area) are occupied as deer forests : 1,000,000 acres are woodland ; and the remaining 600,000 are covered by the towns, roads, railways, etc.

The total number of agricultural holdings in Scotland is about 76,000 (which include about 50,000 small holdings under 50 acres in extent or £50 rent, and about 23,000 larger holdings between 50 acres and 300 acres in extent).

Of the 76,000 holdings, about 10,000 are owned by their occupiers ; 724,434 acres are owned by the State (including 380,000 owned by the Department of Agriculture for Scotland, and 244,500 by the Forestry Commission). Except for this acreage owned by the State, the land is owned by private individuals, including a considerable number of large landowners, among whom are the Scottish nobility.

The whole land of Scotland is not, of course, available for agriculture. A large portion has already be appropriated for cities and towns and, as they grow, they are ever tending to encroach on the agricultural land. Other industries claim a considerable part of land ; and golf courses, football and cricket grounds necessarily claim a share, and indeed are invaluable for the health and recreation of our crowded towns and cities. One-fifth of the whole area is, however, monopolized by deer forests, and a further enormous area by grouse moors. So far as such sporting lands are concerned, they obviously monopolize a considerable area of land which was formerly devoted to agricultural uses of one kind or another.

Inasmuch as the source of wealth production lies in the application of labour and capital to land, and as the rate of wages and the possibilities of