

## YOUR AFFAIR AND MINE

By A. Maud Stacy

As you and I must each pay Rates, either in our rent or separately, why should we not see that they are assessed in the best possible way? The nearer we live to a town the more advantage we have of certain services, such as road maintenance and drainage, street lighting, fire brigade, police protection, schools, destruction of refuse, etc. We appreciate these, and every thinking man or woman is willing to take a share in their upkeep.

At present, Rates are claimed from us according to the size and cost of the premises we occupy. At first this does not seem a bad way, but it has many disadvantages. It discourages people from improving their houses and shops, for they know that whatever increases the value of the building will put up the Rates. The erection of a garage or a wing to the house, to add a bathroom or put in a new shop-front all entail increased Rates. We want to see this system altered and the assessment based on the value of the *land*, not on the building on it. This would leave us free to improve our premises and would encourage the spending of money on development, thus giving more employment. Further, such a tax would fall on all *land*, whether used or not, thus spreading out the cost of those services mentioned above, reducing Rates to the majority of the community because shared by all in proportion to the value of their land.

At present land standing idle pays no Rates, and that which is little used pays only a small amount. This is a direct inducement to owners to let their land lie waste until it is wanted, when it will fetch a big price. If Rates had to be paid each year whether land were used or not it would become a business proposition to use the land to the best advantage. This in itself would tend to keep land prices down, making town development less costly than it is to-day—a further saving of Rates.

In Denmark, where this system is in vogue, a fresh valuation is made every five years, so that as towns grow Rates and Taxes are claimed from all, as the amenities are enjoyed by everyone in accordance with the size and position of the land occupied. In New Zealand and New South Wales this system is used, and in many other parts. In Brisbane all the cost of develop-

ment is borne not by raising the Rates but by the higher sums accruing from the increased value of land.

In his Budget of 1931 Lord Snowden arranged for a valuation of land so that a beginning should be made of a penny in the £ on capital value in the Budget of 1933-4. But the "economy measures" swept away this effort. Even a very small tax per £ would raise a very large sum for the Exchequer or local revenues.

It is up to us to create a demand for this reform, to stimulate public opinion and urge our local Councils to press Parliament for powers to use it. Hundreds of Councils are already in favour.

The *Rating of Site Values* will encourage the better use of land, stimulate enterprise, give more work and spread out the burden of Rates. Above all, it is a *fairer* system, and this is a recommendation which appeals irresistibly to the British mind.

(The above article has been issued through our Press Bureau to 260 newspapers.)

## IS A PEAT MOSS A "FACTORY AND WORKSHOP"?

This is one of the vexing questions raised in the anomalies of the present rating system which was further complicated by the "Derating Act" of 1929. The local Assessor held one view, the Valuation Committee another, and the Land Valuation Appeal Court had to give decision as reported in the *Glasgow Herald* of 2nd February. Lord Hunter (with Lords Fleming and Pitman concurring) said it was a misuse of language to refer to 70 acres of moss, only a small portion of which was cut at any time, as a workshop. What was done was that something was cut from the soil and after being dried was used as a raw material in connection with a manufacturing process. As well might it be said that the digging of potatoes in a field or the cutting of a field of corn made the field a workshop. It was intimated that the decision not to "derate" mosses would apply to the gathering of kelp on the shores. That also is not an "industrial subject" entitled to the benefits of relief from rates.

It is all very capricious. The law with its distinctions, its favours bestowed on sectional interests, and its artificial definitions putting one business in one class and another business in a different class "for the assessment of rates" is "a hass." But we are tied up in this way because of our own stupidity in allowing any improvements whatever to be rated and in not having insisted long ago that the value of land is the proper source of the public revenue.

Our "News of the Movement" columns refer to the activities of many correspondents in making publicity through letters to the newspapers. Among other news cuttings received, we notice G. A. Goodwin in the Review of Reviews, the Daily Dispatch and the Prestatyn Weekly; Mr W. E. Bland in the Winchmore Hill Gazette and "Physiocrat" in the Star; the Kent correspondent "Mentor" in the A.E.U. Journal; "Highgate Resident" in the Hornsey Journal; G. E. Young in the Hertfordshire Mercury; "Working Man Student" in the Barnsley Chronicle. Two long cuttings are of exceptional interest, one being the report in the Hendon Times (1st February) of the Debate on the Land Value Tax Bill introduced in the "Golders Green Parliament" by Mr F. W. T. Krohn, and the other an illuminating statement "The Crusade Against War," contributed by Dr Felix Vitale to the English edition of the Buenos Aires Herald, a large part of which appears in our leading article column.

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