

A GOOD ELECTION ADDRESS

AT THE Municipal Election in Sutton Coldfield, Mr. H. J. TREVELYAN, standing as Progressive Independent in the Walmley district, after speaking of the need for Houses, Hospitals, Schools and Recreational Amenities, goes on to say in his printed Election Address:

"The chief limiting factor in the satisfaction of these needs is the price of land. Now, what gives land its value? Population. That means us. The community's need of land works against the amount available in a given location. Thus, you see, the value attaching to land, which cannot be produced by man, arises out of community activity. The more money you and I spend upon improving the amenities of our town by the provision of roads, transport, public health and sanitation, police, parks, libraries, art galleries, and so forth, the greater becomes the value of the land, not only within our borders but adjacent thereto. Since, therefore, the community alone is responsible for the creation of land value, why doesn't the community collect that value? Why do we permit the landholder, alone, to benefit? Can you blame him for withholding the land from use, when by waiting, he can collect more and more in values from us? Is it to be wondered at that we have to wait, sometimes desperately, for our houses, our hospitals, and our schools, when the price of land is prohibitive? This factor, alone, is the despair of every local authority in the country. Compulsory powers of acquisition are no remedy. We still have to pay far, far too high a price for the land; a price which will often wreck at the outset a Town Planning scheme urgently necessary, most desirable, yet just a dream—on paper.

"No! The landholder ought only to benefit to the same extent as any other member of the community, by the enjoyment of amenities co-operatively provided.

"It is extremely easy to collect the communally created value by the imposition of a tax upon the annual value of land as fixed—and revised every three years—by qualified persons appointed either by the central government or the local authority. The amount of value would be entered in a public register, accessible to everyone, and when an individual, or the local governing body wished to acquire the land, then the price of acquisition would be beyond quibble. Moreover, to the extent that we, the people, collected those values, then to that same extent could buildings, and improvements to land be relieved of local rates.

"This country is behindhand. Land value taxation, with a corresponding abolition of rates upon improvements, is already in successful operation in Denmark, Australia, New Zealand, South Africa, and many other countries. It is high time we ceased robbing ourselves

of a revenue which is clearly and peculiarly our own; which is ours by moral right and natural law.

"Rating reform, by the collection of annual site value with a corresponding reduction of rates cannot, however, be brought about by a local authority alone, since Parliament is the legislative body. But, if you do me the honour of returning me at this election, I shall work unceasingly in the Council to get a resolution passed, urging the central government to repeal the existing rating law and to substitute a tax upon unimproved land values.

"Over 240 municipal bodies have acted in this way in recent years, but with a Labour Government in power and in sympathy with this reform, now is the time to consolidate with those of like mind, so that joint action can become effective."

With regard to *Justice in Taxation*, Mr. Trevelyan quotes the following passages from the writings of Henry George:

We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual; and, treating necessary monopolies as functions of the State, abolish all restrictions and prohibitions save those required for public health, safety, morals and convenience.—*The Condition of Labour*.

The way taxes raise prices is by increasing the cost of production, and checking supply. But land is not a thing of human production, and taxes upon economic rent cannot check supply. Therefore, though a tax on rent compels the landholders to pay more, it gives them no power to obtain more for the use of their land, as it in no way tends to reduce the supply of land. On the contrary, by compelling those who hold land on speculation to sell or let for what they can get, a tax on land values tends to increase the competition between owners, and thus to reduce the price of land.—*Progress and Poverty*.

The tax upon land values is the most just and equal of all taxes. It falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive. It is the taking by the community, for the use of the community, of that value which is the creation of the community. It is the application of the common property to common uses. When all economic rent is taken by taxation for the needs of the community, then will the equality ordained by nature be attained. No citizen will have an advantage over any other citizen save as is given by his industry, skill, and intelligence; and each will obtain what he fairly earns. Then, but not till then,

will labour get its full reward, and capital its natural return.—*Progress and Poverty*.

JACKSON H. RALSTON

Judge Jackson H. Ralston who died in his home at Palo Alto, California, on October 13 at the age of 88, had a long and distinguished career of service to his fellow men which he continued with unabated application up till the last moments of his life.

He was a distinguished jurist, taking his law degree at the early age of 19. For 27 years he was attorney to the American Federation of Labour and took part in many cases carried to the Supreme Court vindicating the right of trial by jury and of civil liberty. He was one of America's foremost authorities on International Law, appearing on behalf of the United States in the first case which was dealt with by the Hague Permanent Court of International Arbitration.

At an early age he became a follower of Henry George, and was the main instrument of securing, as President of the Board of Commissioners of Hyattsville, Maryland, the first application of the principle of land value taxation in the United States. This valuable achievement was brought to an untimely end by the State Court of Appeal declaring the measure unconstitutional. He was also responsible for bringing forward in the State of California in 1936 a measure for land value taxation which unfortunately did not secure sufficient votes in the referendum to enable it to succeed.

He lectured on international law at Stanford University and was the author of various works on that subject including *Law and Procedure of International Tribunals*, and *International Law from Athens to Locarno*. One of his latest books on this subject was entitled *A Quest for International Order*, a work which should be in the hands of all who seek to find a secure basis for international good will and security. In this he linked up fundamental principles of economics and social conduct with the juridical aspect of the problem, and showed the importance of securing equality of world citizenship, equality of exchange and equal rights of access to land as the permanent foundation of world peace.

In *What's Wrong with Taxation* he gave an admirable exposition of the principles of land value taxation, and in his latest book *Confronting the Land Question* (which we hope to review in a later issue) he summed up the results of his thought and experience in campaigning for this principle, posing a number of questions relating to its practical application.

He is survived by his wife, Mrs. Opal V. Ralston, to whom we tender our respectful condolences.