

CEYLON

The CEYLON OBSERVER of 14th December and 11th January publishes statements explaining the capital land value tax proposed by the Colombo municipality. The proposal has been submitted to the Secretary of State for the Colonies and applies only to undeveloped and unbuilt on land. The OBSERVER reports the Chairman of the Municipal Council as having said that the Council had passed a resolution over a year ago in favour of the taxation of undeveloped lands on the capital value system on the lines adopted in Singapore leaving developed lands to be taxed on the annual value system as at present. That was sanctioned by Government, but Government had not as yet legislated as required and the Municipality could do nothing until the Ordinance was amended by the Legislative Council.

In the House of Commons on 28th February Mr. P. Wilson Raffan asked a question of the Colonial Secretary whether he had under consideration proposals of the Colombo Council for the levy of local taxation on the capital value of undeveloped land. Mr. Churchill's reply was in the affirmative, and he added that after submitting the draft Bill for the observations of the Ministry of Health he had informed the Governor that he had no objection to its introduction in the Council. Pending the receipt of the Ordinance as passed by the Council he did not propose to take any action. He would be reluctant to interfere with the discretion of the Legislative Council in such a matter.

CAPE PROVINCE

Mr. E. J. Evans writes informing us:—

"East London has this year (1922) adopted a rate in accordance with the following details:—

"General rate: 7'000d. on site value and 1'875d. on 'total value' (site plus buildings, if any):

"Health rate: 2'000d. on site value and 0'500d. on total value.

"Dissecting this and putting it the way we all prefer to state it, the actual amount of rates is 11'375d. on site value and 2'375d. on building value."

It should be remarked that the valuation roll in East London contains two columns showing in respect of each property its "total value," which is the selling value of land plus the value of buildings; and "site value," which is the selling value of land alone. Each year the rates are levied either on the one basis or on the other, or on both, as may be determined by the Council in accordance with the optional powers it exercises in terms of the Cape Province Rating Ordinance No. 19 of 1918.

A FRENCH STUDENT OF AFFAIRS ON
"PROGRESS AND POVERTY"

Baron Bandran, now living in the neighbourhood of Berlin, sends me a very interesting letter. Some months ago I sent him, at the request of Francis Neilson, a copy of PROGRESS AND POVERTY. The following extracts, translated from the German in which he writes, are of special interest as showing the impression made by our great textbook on the mind of a cultured and widely-travelled French nobleman.

"I want to tell you," he writes, "that I have finished reading the wonderful book of Henry George, PROGRESS AND POVERTY, and for a long time I have not experienced such real intellectual enjoyment, for the book holds one's attention from the first page to the last. The author is not only a first-rate observer and a sound economist, but he possesses so deep a philosophical mind, that one is really at a loss to decide to which of these two characteristics it is fitting to give the preference.

"As far as my personal impressions are concerned, I will plainly say that I, of course, accept the whole theory of Henry George, and agree with it completely (*ganz und gar*), recognizing the injustice of private property in land, and of the present distribution of land, and the unconditional necessity of a radical reform. But, at least in my mind, such a reform is specially urgent in countries where, as in England especially, and formerly in Russia, great estates are to be found, where a great part, perhaps the greatest part, of the country is in the hands of only a few lords.

"The reform would, for example, be much more difficult, I will not say to carry out, but merely to get the people to understand, in France, where no great estates exist, and where almost every peasant is a small landowner.

"Take a map of France and draw a perpendicular line from Boulogne or Calais to the Pyrenees, let us say between

Foix and Port Vendres. All the land to the left of this line is agricultural, where practically no industry (in the common acceptation of the word) exists and where only wine-growing or agriculture is to be found. There you will of course find larger landowners, but still none with such possessions as an English lord or a former Russian barine. On the contrary, you will find a crowd of small landowners, who possess such and such a number of acres, and feel themselves very content therewith.

"Of course the theory of Henry George as to the taxation of rent is meant for these people also, and is applicable to them. I will only affirm that it will be immensely more difficult to get the French peasant to understand the reform than to get an English workman, or even a Russian peasant before the Revolution in Russia.

"These are only observations which occurred to me in reading, and which I send to you as they come to my mind.

"But George's book has a last part which deserves to be translated and circulated everywhere as a separate publication. This is Book X.: THE LAW OF HUMAN PROGRESS. In a word, that is simply wonderful, and a sort of modern gospel. How OUR CIVILIZATION MAY DECLINE seems to be a prophecy whose fulfilment we are now experiencing, for the whole of the last seven years is simply a return to barbarism, as we can establish by many irrefutable proofs. Who, for example, will ever know the number of poor children who have died prematurely through the blockade, during and after the war, through the strikes which stopped the transport of milk? Is this barbarism or civilization? Not to speak at length of horrors, of the introduction of black men into Europe, of brutalities of every kind, let us speak of the introduction of passports. What is that but a return to the Middle Ages? I am 63 years old, and have travelled much and everywhere, but I should never have thought that I should see a time when, in order to go from here to my own native country, I should be obliged to get myself photographed, to pay 50 marks for a passport, and, last but not least, to be compelled to answer all sorts of indiscreet and stupid questions of a bureaucrat. Is that also civilization, or is it that decay of which Henry George so eloquently speaks?

"If I had the time and money for it, I would immediately undertake the separate publication of Book X. as a pamphlet, because, in my view, there is nothing else one can read that so admirably suits our present time, and finds its realization as a strict truth daily before our eyes."

Others besides the writer of the above interesting letter may be glad to know that a well-printed and well-bound edition of THE LAW OF HUMAN PROGRESS is still to be had, at its pre-war price of one shilling, and that the chapter, HOW MODERN CIVILIZATION MAY DECLINE is also available as a penny pamphlet. These publications can be obtained from the offices of the United Committee and of the English League.

FREDK. VERINDER.

Mr. F. C. Thornborough, J.P., Chairman of the National League of Young Liberals, addressing the Upton Branch of the League on 14th March, said: "We were bound to feel profound dissatisfaction at the nature of the land taxes imposed by the Budget of 1909-10; but we accepted them because we obtained thereby a valuation of the land. Liberalism has now to set itself to the task of obtaining a revision of that valuation and the imposition of a straight tax on the land values of the country."

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