

Kingdom. Anticipating by a year or more the common verdict of the people of Britain, it condemned poll taxes as unfair to the lower income-earners, besides involving major problems of collection and administration.

As for a sales tax, or indeed any form of consumption tax, this was another "undiscriminating revenue-raising device unrelated to the benefits and costs of city services."

Finally, the committee came down emphatically, and unanimously, in favour of the city's existing system - a tax on property but levied on the land alone, not on the buildings or other improvements erected on the land. A charge on buildings or other improvements, they insisted, would penalise enterprise and development. In the committee's view, every citizen of the city, and every activity conducted in the city, used or occupied land. It followed that, if every plot of land in the city were valued, taking account of any planning restrictions upon it, "a land-value charge should accurately reflect the benefit derived from its use or occupation."

But fairness as between citizens was not the only attribute that the committee saw in the land-value system. They declared that:

- a. it encouraged development;
- b. it discouraged the speculative withholding of vacant land from productive use;
- c. it was relatively simple and cheap to administer;
- d. it was impossible to evade;
- e. it did not affect the free-market allocation of resources;
- f. land owners could not pass it on to tenants;
- g. it tended to make land cheaper.

They also stressed the vital importance of keeping rating assessments up to date. Annual revaluations, which they strongly recommended, would ensure that anomalies and surprise increases - such as had led the Lord Mayor to launch the enquiry - would be rare.

THE COMMITTEE were unanimous that a rate levied on the value of unimproved land was an appropriate means of local government revenue-raising. Indeed, most of its members went further and considered that such a revenue-raiser was not merely "appropriate" but was "the most efficient and equitable source of general revenue, both in principle and practice."

The Brisbane committee had full powers to recommend to the city council any system of local taxation whose merits appealed to them. Like Mr Heseltine, they had complete discretion to rule anything in or out. Yet, despite the virtues of the many alternatives they studied, they came down in favour of the land-value tax, the system that had been tried and tested on their home ground for over a century, the tax method of which every member of the committee had had first-hand experience. In these circumstances, the soundness and value of the committee's recommendation can hardly be open to question.

Certainly, as Mr. Major's government contemplates the debut of its untried scheme - controversial, carrying a huge political L-plate, cooked up overnight in an attempt to save his party from what was perceived as the threat of electoral disaster - it must fervently wish that it could face the future with anything like the confidence of the city council of Brisbane.

1 *The Independent*, Feb.17, 1989.

2 *The Daily Telegraph*, Dec.6, 1990.

RE-VISION OF THE PROMISED LAND

From Wasteland to Promised Land: Liberation Theology for a Post Marxist World,

Robert F. Andelson and James M. Dawsey,
Orbis Books, Maryknoll, New York/Shepherd-Walwyn, London, £9.95

Liberation theology, much in vogue in South America, has in spite of its good intentions been a failure because in the main it operates through a vision blinkered by Marxist theories.

This book, as the Bishop of Shrewsbury points out in a foreword, answers the need for an alternative view, and is written by authors with competence in theology, economics and modern history. What emerges is a discussion of the biblical vision of land and human community informed with knowledge and directed with precision.

When the children of Israel sought the Promised Land it was clearly understood that the earth was the Lords, and not the landlords. That all had the right to use land (provided they paid in some form a rent to the community) but not the right to own the land. "The profit of the earth is for all" as the Old Testament puts it. This was something also understood by Black Africans, native Americans and Canadians, and indeed by all early societies.

It was Western man who came along with a different theory which at best was "finders keepers" and at worst possession by force. As this book points out - does the first passenger in a train have the right to scatter his belongings over all the seats and exclude other passengers from using them (or charging them if they do)? Of course not, but that is what someone who takes more land than he can use and rents out the surplus does. He takes what he has not created and pockets the proceeds.

It is quite extraordinary that people do not see the devastating fact that this has on the dispossessed. The fact that land is now bought and sold gives a kind of spurious legitimacy to ownership, but does not hide the reality of its original theft, nor of the fact that its value is created by the community around it.

In some measure this latter point is seen. For example, the Jubilee extension to Canary Wharf was dependent upon the owner, Olympia and York, putting £400,000,000 towards its cost. If Canary Wharf is to succeed it needs this transport link, so it is perfectly reasonable that it should contribute to its cost. The fact that Olympia and York is now in the hands of liquidators is another aspect of the land story which would need a book in its own right to explain.

From Wasteland to Promised Land examines a wide range of communities, and investigates their history relative to the land question. It ends with a dissertation upon Henry George, who the authors rightly describe as a Liberationist for All Seasons.

This book is a valuable contribution to the debate about the state of the world now and particularly about the widening gap between rich and poor. The Los Angeles riots must make even the most complacent of our politicians see what the breeding of an underclass does. Let us hope some of them will at last tackle the causes and not just try to alleviate the consequences.

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