

The Single Tax Review / Spring, 1906

## **Single Tax Movement in Scotland**

Editors

FAILURE OF THE SCOTTISH BILL. HOW GOOD MAY YET RESULT FROM IT.

Though but three months of the year have passed, 1906 has already been marked by distinct developments in the movement both in England and Scotland. A Parliament has been elected in which the great majority of the members are pledged to the principle of placing a tax on the value of land. With few exceptions the Liberal party now in power is unanimous in its favor, while even on the Conservative side opinion is divided.

A bill for the Taxation of Land Values in Scottish Boroughs, backed by an avalanche of petitions from 516 public authorities, came before Parliament on March 23d, and the vote was: For the second reading, - 319 Against - - - - 61 Majority for - - 258 The bill provides for a tax of 10 per cent" of the annual value. So far, so good, but much disappointment has been caused because at the time of writing these notes it is doubtful whether the Bill will go further this year. By the rules of the House a private member's bill such as this cannot be discussed after 5.30 P. M., and owing to the length of the speeches both for and against, it was after 5.30 by the time the division was taken, so that when it was moved that the Bill be referred to the Standing Committee on Law several members objected and the motion was postponed until the following Monday.

Further progress now depends on whether the Government can spare time for the Bill on Monday, and this is considered more than doubtful, although through the mouth of the Lord Advocate it has the Government's support. Indeed, in his view things have reached the point where argument in favor of the Bill is barely necessary. If events prove this true, we shall have to wait till next year for legislation on the question, when the Governments are pledged to bring in a bill themselves. Delay, such as this, is the penalty we in this country pay for our refusal to apply the principle of devolution, and so ease the pressure on the time of the Imperial Parliament. However,

in this case there is a feeling among Single Taxers that we may not lose in the long run by the delay, as it is possible that when the Government comes to take up the measure for itself they will make it of National application, instead of applying to Boroughs (Towns) as the present Bill does. It is of the utmost importance that legislation should be on sound lines from the very start, and it is felt that a measure which only applies to towns and leaves the rest of the country untouched will lose much of its beneficial effect.

The efforts of Single Taxers are now concentrated on removing this defect from any future bill. Another point is, it is felt that the line of least resistance will be to pass into law first a measure for the separate valuation of sites and improvements and only then to proceed with another for the application of the tax on the former. This, we are glad to say, the Government is now pledged to do. The chief fight on the bill now before Parliament centered on clause 7 which provides for the application of the tax to old contracts. In their opposition to this clause the Conservatives were in part successful, for they extracted a pledge from the Government that they would only sanction the tax applying to future contracts between landlord and tenant.

Another step forward this year is the formation of a distinct Land Value group in the House of Commons. It already consists of 80 members. In Scotland our friends are much encouraged by the formation of a new league known as the Anti-Land Value Taxation League. This league includes many of the largest landed proprietors in Scotland, and needless to say, the funds at their disposal enable them to distribute masses of literature. We wish for nothing better than to have the subject discussed. The days of the hushing up tactics are past and gone, and those are the tactics we have to fear more than any other.

W. R. Lester.