

CHAPTER VI.

THE GLASGOW BILL : ITS DOUBLE TAXATION OF THE PROPRIETOR.

I HAVE said that the analogue of the London site-owner is the Scottish proprietor.¹ If it be right that the London site-owner should be taxed because he benefits, and if it be proved that he does benefit, then it is right to tax the Scottish proprietor. So if the promoters of the Glasgow bill consent to go on the London lines, they will drop the deduction to be made on feu-duties, and leave the whole tax on the shoulders of the proprietor. For this, indeed, there would be all the argument used by the London County Council.

But those who imagine that the Glasgow bill follows the same policy as the London resolutions must be told that the Scots system differs from the English in that we already tax the proprietor—already divide certain rates equally between occupier and owner. The rates we divide in Glasgow are City Improvements, Public Health, Sewage, Municipal Buildings, Registration of Births, etc., Registration of

¹Pp. 80-82.

Voters, Valuation of Lands, Prison Payments, Clyde Embankments, General Purposes, Contagious Diseases (Animals), Lunacy, Roads and Bridges (Maintenance), the Poor Rate, and the School Rate. The occupier pays the whole of Police, Sanitary, Statute Labour, Parks and Galleries, Juvenile Delinquency, and the Domestic Water Rate. The owner pays the Public Water Rate and the Road Debt. In all, of Municipal Rates (1898-99) the occupier pays 2s. 4 $\frac{3}{8}$ d. on rents of £10 and upward, and 1s 9 $\frac{1}{4}$ d. on rents under £10: the owner pays 8 $\frac{1}{8}$ d. Of Poor Rates each pays 4 $\frac{3}{8}$ d., and of School Rates 5 $\frac{1}{4}$ d.¹

Thus in Scotland we already do what London asks permission to do. Without paying any regard to this, the Glasgow bill proposes to lay 2s. per £ *more* on the owner; and, if the bill is amended by taking out the provisions for taxing feu-duties, the proprietor would pay the whole of this 2s. Surely this entire disregard of the fact that the Scottish proprietor already pays local taxes, evidences that the promoters have in their mind something very different from equal distribution of taxation.

¹Of the £653,000 of total assessments imposed and collected by the Police Department in 1898-99, £179,219 fell upon owners. The Public Water Rate (owners) amounted to £18,480 against the £47,486 of Domestic Water Rate (occupiers).