

according to Dr. Hamlyn.

As stated above—the declared purpose of computerised record keeping is the “mental and moral improvement of coming generations”—a truly frightening idea if implemented along the lines suggested by anonymous officials whose mental and moral standards are entirely unknown.

“Mental and moral improvement” is a euphemism for eugenic engineering; it has other names—racial hygiene, for example—and is of evil repute. It means the ultimate elimination by the State of those regarded as being undesirable probably by means of sterilisation or in other ways.

“If the parents of West Sussex knew what was in store for their children as a result of computer-

ised record keeping, they would take immediate action to bring it to an end,” says Dr. Hamlyn.

We have fought two wars to protect this country from the very thing that is now happening by stealth in the quiet countryside of our “green and pleasant land.” The proposed Freedom of Information Act is, in our view, a most suitable rallying point for those who are both awake and willing to play an active part in combatting those unseen forces who, for whatever reason, are seeking to destroy our nation in a new kind of warfare the existence of which has been recognised by only “the few” who, as always, lead in man’s continuing fight for freedom.

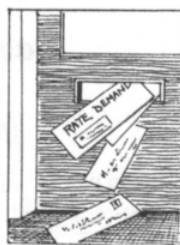
I have been asked—“Of what concern is all this freedom of in-

formation business to the National Anti-Fluoridation Campaign?” The answer is that if the Department of Health had told the truth, the whole truth and nothing but the truth about artificial fluoridation from the start, there would never have been a fluoridation issue as no responsible person who knew the facts and who had no bias from a financial or other private interest would ever have supported the totalitarian idea of using public water as a means of introducing into people’s bodies a substance for the sole purpose of influencing (controlling) people in one way or another. In the circumstances it is only natural that our Campaign would support an idea designed to make the Department tell the truth, the whole truth and nothing but the truth.

Consequences of a Rates Switch to Local Income Tax

SUPPLEMENTARY MEMORANDUM TO THE COMMITTEE OF ENQUIRY INTO LOCAL GOVERNMENT FINANCE

By T. N. Ende



ACCORDING to a report in *The Times* dated 13 August 1975, the body which describes itself as the National Union of Ratepayers’ Associations has written to the Committee of Inquiry by way of supplementary evidence “rejecting” the contention of the Inland Revenue that replacement of the local rates by local income tax could not be administratively or technically feasible.

First, I think it should be pointed out that this body’s membership consists in occupiers between late middle age and old age of residential property only, and it does not represent industrial, commercial, or professional occupiers.

In a letter to me dated 30 April last, the Chairman of the National Union of Ratepayers’ Associations said:

“Quite naturally, a majority of members of Ratepayers’ and Residents’ Associations, particularly in the older parts of towns and villages consist of elderly and retired people occupying residential accommodation. Fortunately we

represent an increasing proportion of the working population—particularly on newly developed estates in rural and semi-rural areas—but we do not pretend to represent industrial or commercial ratepayers. For that reason our proposals related only to domestic ratepayers. It is for the Chambers of Commerce and Trade, and other employers’ organisations, to put forward proposals if they so wish, to improve the rating system from the viewpoint of commerce and industry.”

If this Union and its constituent Associations inserted the word “residential” into their titles, it would be more honest.

In my original memorandum I explained that the annual value of any site (if it has value at all) is created and maintained by the community at large and that to return this community-created value to the community in the form of the public services must lower the cost of living. To tax or rate the improvements to the site is to tax domestic wealth and

capital, both of which are created and maintained by labour, so this raises the cost of living. Whilst the present rating system is the best system of raising revenue we have, it would be better if valuations were based upon site values only.

An objection to any form of income tax is that it has an inflationary tendency. When a worker has to seek an increase in his salary or wage from his employer, he has to seek an increase of £1.41p for every £1.00p by which his domestic expenses have increased if he is paying income tax at 33p in the £. It taxes all labour, energy, foresight and talent.

It must be obvious that everything which is done to extinguish a charge on landed property, or to subsidise such a charge, increases the price, premium, or rent of that landed property. Abolition of tithe, agricultural and industrial de-rating, and the rate support grant all have done this. In boroughs where the rate is subsidised from the rate equalisation fund, prices, premiums and rents all tend to go up and in those areas which contribute into the rate equalisation fund, they tend to go down. This is an immutable natural law.

The contention of the Union that persons who do not receive rate notices do not pay rates is of course nonsense. In the first

place, all contributing members of society, whether occupying as members of a family, as occupiers of furnished or unfurnished suites or bed-sitting rooms, as domestic workers, staff housed in staff hostels, lodgers, etc., do, in effect, contribute to the rates. So does a person from Manchester who stays in a London hotel, or a visitor from abroad who does so. Apart from this, 15½ per cent of all taxation, customs and excise goes into the rate support grant, and something like 25 per cent of all taxation, customs and excise is used for local government purposes, so that all these people are contributing to rates.

In view of the fact that the Union wants to subsidise people who occupy more accommodation than they need, I give the following statistics in respect of a North London terrace of houses built in 1907.

Widow living alone

19-foot frontage

Bedroom accommodation:

4 adults, 1 child

Rateable Value £254

£.p

Gross General rate

at £1.3771 per £

349.78

Deduct support from

housing subsidies,

government grants,

London rate equalisation

scheme, etc., £0.8221

in the £ on £254

208.81

Net Rates payable:

140.97

She is drawing widow's pension and social security benefits. She is occupying nineteen-foot run of services: metalling and paving of the road, main drainage, street lighting, water supply, gas supply, electric current supply, removal of refuse, police patrol, fire patrol, ambulance, etc., etc. The district is built up to accommodate seventy-five persons to the acre in seventeen dwellings. Taken to its logical conclusion, this argument of the Union that the widow should be encouraged in under-occupation puts society in the position that seventeen such persons could be occupying an acre of land planned and serviced for seventy-five persons.

The family next door

Grandfather and grandmother

are the householders. They own the house, having paid off their mortgage. Grandfather is still working. Daughter and son-in-law are living at home and both are working. Grandmother looks after the grand child aged three years, during the day. Daughter and son-in-law are saving to get a house of their own. They make a contribution into the household expenses, but the grandfather actually receives the rating demand. The earned income is as follows:-

	£	p
Grandfather	1,750.00	
Son-in-law and daughter	2,500.00	
Total:	4,250.00	
Income Tax:		
Grandfather	295.05	
Son-in-law and daughter	460.35	
Total:	755.40	

Fifteen and a half per cent of all taxation, customs and excise paid by this working family goes towards the rate support grant locally, so towards their rate support grant of £208.81p, they are paying the sum of £117.09p from their income tax alone, without considering value-added tax, tax on wines, spirits, beer and tobacco; petrol tax, car tax, and all the rest.

They are occupying four feet two inches run of services per person.

Years ago, the Council told the landlord of the widow next door that if he would sell them the house, they would re-house her in a small, modern flat, but would make a reduction in the purchase-price on account of it, or, they would do the same if the landlord would take a family which he could choose from their housing list at a rent to be freely negotiated. The widow, however, would not agree, and the landlord did nothing to disturb her.

Not the least difficulty with local income tax is that in vast urban areas, there would be heavy defaults. In Brownswood Ward in the London borough of Hackney, where I live, about 20 per cent of the electorate disappear between electoral returns. These are mostly occupiers of furnished bed-sitting rooms and it would be very difficult to trace them.

On page two of my original memorandum, I gave the canons of taxation with which the rating system goes a long way to comply, and would more exactly comply if valuation were on site values only.

ALADAR SOS

Aladár Sós, who died in Budapest on the 8th of June 1975, was one of the last protagonists of the heroic age of Hungarian Georism. Born in the then Hungarian city of Temesvár (since 1920 Timisoara in Romania) on July 4, 1887, he took his academic degree as an architect and building engineer at the Budapest Institute of Technology, and started his professional career with the Hungarian National Railways, later turned to private enterprise and eventually became one of Hungary's top experts in town planning, winning prizes in several architectural competitions. After 1945, he was appointed Chief Architect of the Hungarian capital city and in this capacity he worked with youthful stamina until his retirement at the age of 70.

Already as a university student he realised that healthy building and town planning activities depended on sound land policies and as soon as he got acquainted with the teachings of Henry George, he accepted his conclusions and joined forces with the then young doctor, Julius J. Pikler, who, during the last years of the Austro-Hungarian Monarchy, led a forceful campaign for land value taxation in Hungary. Sós became Dr. Pikler's closest collaborator. He was a highly valued contributor to some of the most reputed scholarly journals of Hungary, and when Dr. Pikler's Georism achievements of 1917 and 1918 were swept away by Hungary's political and economic collapse after World War I, Sós, together with a handful of co-idealists, tried to keep alive the idea of land value taxation by organizing conferences and preparing papers, and from 1934 to 1937, by co-editing with Dr. Pikler a Georism journal, *Allam es polgar* (*State and citizen*).

He was a first-rate representative of his profession, a fine scholar, and a gentleman of great personal charm.

Michael Silagi