NATIONAL LIBERAL FEDERATION

As we reported last month, the National Liberal Federation at its Annual Conference in Blackpool, 23rd to 25th May, passed resolution, with only one dissentient, endorsing the policy adopted by the Federation at Nottingham on 25th February, 1921 that a uniform national tax should be imposed on the capital site value of the whole country.

This official endorsement of the demand for a national tax on land values was carried at the instance of the Hendon Association, and in moving in the matter the representative from Hendon (Mr F. W. T. Krohn) called particular attention to the words "site value," used in the resolution. The definition of "site value," he said, was of great importance and that all the delegates might fully understand what they were asked to vote for, he read the definition which was as follows:—

"Site value means that portion of the value of a plot of land which is due to its 'site-uation.' Obviously this is a matter which enters into the value. A plot of land on the northern fringe of the Sussex Downs is less valuable than a plot of land in the heart of London; the latter is a good site for business premises and the former is not. Land in rural Essex is a better site for a farm than land on the upper slopes of the Pennines. A piece of land may be regarded as a 'site' for any purpose that enters into the mind of man; a site, therefore, for which there is a demand. It may be an insistent and pressing demand, or a growing demand, or a poor and remote demand.

"Site value is also called 'unimproved value.' This is intended to keep it quite clear that the 'value' referred to does not include any improving or enhancing developments that have been carried out by the owner or the occupier—such as buildings, lay-outs, ordinary drainage, fencing, crops, or recent tillage and cultivation.

"Thus the 'unimproved site value' of a plot of land is its value as a bare piece of the earth's surface regarded as a site for any purpose in view of its situation, of the general development of its surroundings, and of the pressure of population which tends to create a demand for it."

As no objection was raised, the delegates accepted this as a clear, precise and satisfactory definition and application of the term "site value," and they have again affirmed the policy of a national tax and of local taxation levied on that basis.

The definition Mr Krohn was so careful to emphasize is certainly comprehensive. It makes "site value" synonymous with "land value" and rules out any distinction between one class of land and other, such as some have attempted to make by confining the term "site value" as if it applied only to "urban" land and by inference excluded "agricultural" land from the taxation to be imposed.

As a fact this definition is that given in official Liberal literature, appearing both in the *Liberal Magazine* of May, 1931, in a special article on Land Value Taxation, and in the *Speakers' Notes* published 1931 by the Liberal Publication Department explaining and expounding the Liberal Party's attitude to the Land Value Policy.

The Land Values resolution adopted by the Federation at its Conference in Nottingham in 1921 declared that the then valuation (of the 1909-10 Act) should be amended and brought up to date and should be accessible for public use, the value of all minerals being included under site value; and (besides urging the national tax) that local authorities should, by a new Rating Act, be required to levy a rate on site value, in reduction of the rate as levied on existing rateable value.

WOMEN'S LIBERAL FEDERATION

Last month we reported the adoption of a Resolution at the Conference of the Women's National Liberal Federation at Blackpool, 21st and 22nd May. The June issue of the *Liberal Women's News* gives the speeches, from which we take the following:—

Mr Gomer Owen (Rhyl), moving on behalf of Rhyl, said that land values were the Cinderella of Liberal policy to-day. This question used to be in the forefront of the programme, but now Liberals seemed reluctant to fight land monopoly, which was one of the contributory causes of the biggest problem we had to face to-day, unemployment and poverty. Three out of every four people left less than £100 behind, 450,000 people died last year without leaving anything at all. Land was the wealth of all and should belong to all. There should be free access without hindrance; land was the treasure house of the nation and not the pleasure ground of the rich.

Mrs Bayfield (Manchester), seconding, said it had always been a Liberal boast that the party fought against vested interests, and land monopoly was one of the biggest vested interests. Immense profits were made out of land on arterial roads, value of such land had been increased by expenditure of public money, and the profits accruing thereto should belong to the public and not the private owners. It was no good being politicians if they were afraid to stand up to opposition. It was as necessary to stand up to the strangling landlords as when Mr Asquith had said to the House of Lords, "My Lords, you must give way to the will of the people."

Mrs Veness (Thundersley), supporting, said that a piece of agricultural land purchased in Essex at £1,500 had recently sold for £83,000, a fact which needed no further comment.

The resolution was then carried declaring that the land monopoly was a contributory cause to the prevailing widespread poverty and unemployment and urging the drastic reform of our system of land rating and taxation.

WALSALL LAND VALUES

During the hearing of arbitration proceedings at Walsall on 13th June arising out of a compulsory purchase order made by the Corporation under the Housing Acts Mr H. R. Williams (Miller and Son), appearing for two property owners, said his submission was that the position was very valuable, being in the centre of the town, and that although the land which the Corporation was acquiring was in a slum clearance area it was comparable in value with other sites in the immediate locality which had fetched good prices.

Mr F. F. Harrison, valuer, called for the property owners, said that up to 1849 Wisemore comprised green fields with a watercress bed, and the land was then sold for 2s. 9d. a square yard. The sites affected by the compulsory order were within 200 yards of Walsall railway station, and land in the immediate vicinity had been sold for £3 11s. a square yard, including buildings on it. Land fronting on Hatherton Road, which was also near the centre of the town, had been disposed of at from 10s. 6d. to 15s. a square yard.

Mr A. S. Broughton (appearing for the Corporation) remarked that Hatherton Road was a new sixty-foot road made by the Corporation at a total cost of £9,424, and obviously the carrying out of such a scheme added greatly to the value of adjacent land.

Your support is invited for the "Land & Liberty" Sustentation Fund.