

AN EXAMPLE FROM ENGLAND WANTED

62, Swanston Street,
Melbourne, Australia.
4th November, 1920.

The Editor,
LAND & LIBERTY.

DEAR SIR,

I have pleasure in enclosing subscription to LAND & LIBERTY for the ensuing year, feeling that I would very much like to send you more.

For the present, permit me to offer you my sincere compliments on the able manner in which LAND & LIBERTY is written and published. The new name was a happy change, for it shows the public our philosophy in a nutshell, while the paper itself brings comfort to all workers in the movement, by reporting the efforts made in all parts of the world towards the realisation of our object.

In Australia we can solace ourselves with the knowledge that we have, in a comparatively short time, taken some of the minor trenches, for rating on land values for local governmental purposes is largely practised throughout the Commonwealth. And we are out for more. What we have already is Single Tax in embryo. But an example from England would set the world quivering and perhaps be the starting point for the complete bursting up of land monopoly in both hemispheres. England has shown what can be done in trade and commerce, in political and other reforms; will she show the true way to liberty in Land Reform? Come on England!

The war has wakened the world. On one side of the bed is Liberty and on the other side Slavery. Now is your chance, England, to show the world which side of the bed to get out on.

You wrung the Great Charter from King John at Runnymede. You discovered the Divine Right of Kings to be nothing more than a myth. Since the great war of this century you have demanded a wider suffrage from Parliament. Remember that politicians are followers, not leaders: they will go where you direct them. Show them where your freedom lies.

For years we have been taught in our schools out here of the in-born love of freedom the Englishman possesses. Will you show a freedom-hungry world that you are worthy of your forefathers? Are you going to let the renegades of 1909 keep you down? Are your hands in your pockets after a deception like that? Come on!

Remember that the barriers fencing off man from land are only on paper. Reverse the title and give every man an equal right to the earth, to the unfettered enjoyment of the wealth he produces and to live his life in his own way, unmolested and without molesting others.

AN AUSTRALIAN SINGLE TAXER.

In our General Election of 1918 the candidates who were surest of a big majority were those who undertook to try the Kaiser and make Germany pay for the war. None of them saw the slightest difficulty in doing both. Our first essay in making Germany pay for the war has been our taking possession of their mercantile fleet. Lord Inchcape has those ships on the bargain counter at the present moment, so nobody wants to build ships on the Clyde so long as they can get them cheap from Lord Inchcape. In trying to make Germany pay for the war we are therefore producing unemployment in our own country, and at the same time we are creating employment in Germany. All reflection shows and all experience enforces the lesson that while ordinary commerce between peoples can be carried out in a way profitable to both, because one transaction balances another, a wholesale tearing away of property from one country and transferring it to another can only result in disaster.—*Andrew Law in the "Glasgow Herald," 18th January.*

THE NEW LIBERAL PROGRAMME

Demand for the Taxation of Land Values

The Industrial Policy Committee of the Executive of the National Liberal Federation appointed in the middle of last year has issued its report, making proposals for a new economic and industrial policy for the Liberal Party. An important pronouncement on the Rating and Taxation of Land Values is made as follows:—

Rating and Taxation of Land Values

A Rating Act should be enacted under provisions of which every Local Rating Authority should raise, by a rate levied on Site Value, not less than one quarter of the rate-revenue required for the year current. A uniform national tax of not less than one penny in the pound should be imposed on the Site Value of the whole country, and the revenue from the tax applied to schemes of social reconstruction. The new rate and the new tax on Site Value should be payable by each person interested in the Site Value of land and in proportion to the value of his interests.

Valuation

It is essential that the valuation of the land carried out under the provisions of the Finance (1909-10) Act, 1910, should be simplified and brought up to date. The work already accomplished by the Land Valuation Department is of vital importance. The boundaries of land have been defined and a complete record has been made of ownership, tenure, fixed charges, restrictions, etc., in each case. The information so obtained makes a new valuation of Site Value a comparatively easy undertaking.*

The new valuation should show the capital value of the property and the value of the land as if unimproved. It should be revised periodically. Site Value may be defined as follows:—

The amount which the land might be expected to realize in the open market if sold by a willing seller in its then condition, but assuming that the improvements on that land had not been made.

Minerals

All Mineral Rights should belong to the State, and should be acquired through direct purchase or through the graduated taxation of mineral values, or by a combination of both methods.

Any person or persons claiming rights over Minerals, either as royalty owners or owners of mining rights, should be required to make a return of their respective interests.

Such returns, when "settled" by the Valuation Department, should be subjected to site-value rates and taxes; and, if the minerals are subsequently purchased by the State, the value at which they are taken over should be the value agreed upon for the purposes of rating and taxation.

If the minerals are not purchased by the State, and if the national tax is not graduated so as ultimately to absorb the whole value, the amount claimed as provided above should be regarded as the total private

* It is not necessary to take steps to complete or settle the valuation made under the Finance (1909-10) Act, 1910, nor to take any action with regard to the court decisions which declared that some of the values had been wrongly assessed. These valuations were made originally as a basis for the levy and collection of the Land Value Duties (since repealed), and they are neither required for nor adapted to the assessment of the proposed tax and the proposed rate on the value of all land. A revised valuation of a much simpler character is all that is necessary.

interest in the minerals, and after this amount has been realized any balance of ungotten minerals should become the property of the State.

Powers should be taken by the State to prospect for Minerals, full compensation being paid for surface disturbance and depreciation of property.

It is declared that the valuation of the land shall be the basis of the purchase price of any land acquired for public purposes. Other recommendations in the Report deal with Industrial Organisation, Unemployment, Nationalisation, Trusts and Combines, Taxation and a Capital Levy for redemption of War Debt, Urban Land Tenure, Agriculture and Housing. The Committee stand uncompromisingly for Free Trade, and demand that the policy of guaranteed prices for agricultural produce shall be abandoned as soon as practicable. The Report is signed by Mr. C. F. G. Masterman, Chairman; Mr. J. M. Robertson, Chairman of the Finance Sub-Committee; Sir Harry Verney, Chairman of the Land Sub-Committee; and Harold Storey, Secretary.

Resolutions to be Submitted to the National Liberal Federation

Resolutions based on the Report of the Industrial Policy Committee will be submitted by the Executive to a special meeting of the National Liberal Federation to be held in Nottingham on 24th and 25th February. The policy has been affirmed in eleven separate resolutions, and that on Valuation and the Taxation and Rating of Land Values (No. 7) reads as follows:—

Land and Minerals

That the site valuation of the land of the Finance (1909-10) Act, 1910, should be amended and brought up to date, and should be made accessible for public use, the value of all minerals and mining rights being included under site-value; that a uniform national tax should be imposed on the capital site-value of the whole country, and 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 the existing rateable value; that any persons claiming rights over minerals, either as royalty owners or owners of mining rights, should be required to make a return of their respective interests; that such returns, when "settled" by the Valuation Department, should be subjected to site-value rates and taxes, and, if the minerals are subsequently purchased by the State, the value at which they are taken over should be the value agreed upon for the purposes of rating and taxation; and that if the minerals are not purchased by the State the amount claimed as provided above should be regarded as the total private interest in the minerals, and after this amount has been realised any balance of ungotten minerals should become the property of the State.

The Report of the Industrial Policy Committee and the Resolutions based thereon have been circulated to all the Liberal Associations in England and Wales, whose delegates will be present at the Special Meeting of the Federation. We may be certain that, as on former occasions, the policy of the Taxation and Rating of Land Values will be endorsed as an essential part of the Liberal programme.

Receipt of a free copy of

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NOTES AND NEWS

Mrs. Joseph Fels writes from Philadelphia, U.S., 1st January, wishing the Office and all her friends on this side a happy new year. She expects to return to England soon.

An American subscriber writes: "The December issue of LAND & LIBERTY is an especially interesting number, and contains a remarkable amount of news of progress, that is, of things actually achieved, not merely talked about or promised."

In forwarding 10s. towards the Self-Denial Fund (1s. a Week and Occasional 1s. Fund), "E. J. A." writes: "With heartiest congratulations on the splendid paper which keeps our movement to the fore, and for the regular and prompt appearance of it on the first of each month."

"Sigma" in sending £10 towards the LAND & LIBERTY Sustention Fund: "December and January numbers are splendid. Every educated man knows, or ought to know, that all production is the result of labour applied to land. The remedy for unemployment stares our statesmen in the face, and they know it; yet the bulk of the nation accept their urging of labour to greater productive effort as the only hope—utterly blind to the far greater necessity of opening all land to labour! Now, if ever, is the time for propaganda. I will help your funds all I can again with pleasure."

An overseas correspondent (A. W. M.), in sending £25 to the LAND & LIBERTY Sustention Fund: "If every number is as good as the December one, it deserves to live."

A New Orleans subscriber, Mr. W. Cannar, writes: "I was much interested in the discussion on Justice which appeared in the December issue of LAND & LIBERTY. I did not get from it any satisfactory definition of Justice. May I add my contribution? To me, Justice is the fullest measure of liberty. Liberty is the freedom of any human to do anything he wants to do so long as in exercising his liberty he does not interfere with the equal liberty of every other human. Am I right or am I wrong?"

In order to deal with the present financial emergency their (the Labour Party) policy was to impose very much higher death duties and super-taxes to render it impossible for anybody to keep any land at all. They were informed that the Labour Party, having dispossessed the land-owners, would continue to feed and clothe them if they worked. For that small relief he supposed they must be thankful.—*The Duke of Northumberland, at Guildford, 18th January.*

I do not know sufficient about him (the Duke of Northumberland) personally to give an honest opinion about him. What I speak against is the class of which he is one, and it is quite impossible, or ought to be impossible, that people of that class should have the fullest amount of happiness, knowing that they have tens of thousands of pounds per week income produced by other people, and not by themselves, and that the women and children of those who produce are living in penury and poverty.—*Mr. Robert Smillie at Newcastle-on-Tyne, "Morning Post" (London), 20th December.*

BERLIN.—The profession of dustman is particularly remunerative nowadays, and in Berlin there are several young men originally destined for a career in a crack regiment who prefer this to any other. These golden dustmen earn enough to afford a dress suit, which is more than can be said for the engineer, the journalist, or the university graduate in any branch of science at the moment.—*"Observer" (London), 9th January.*