

The Return Of The Wild is an attempt by Tony Crofts to examine the problems of farming in the U.K. in the context of the whole economy and its inter-relations with other countries. Whereas it is common to find agricultural problems discussed in very narrow terms, likewise "housing", "unemployment" and "balance of trade", Tony Crofts believes these things profoundly affect one another.

Of the various options for agriculture in an age of product surpluses and reductions in grants and subsidies, Tony Crofts assesses the potential for organic farming and for forestry. Both options are limited by economic constraints. Only owner-occupiers with no bank loan can afford to contemplate organic farming and small-scale forestry is impossible without considerable financial assistance – especially in the early stages.

It is the considered opinion of Tony Crofts that the Eastern Counties will remain in cereal production and the hills and uplands in livestock rearing. It is that enormous wedge of land between these two which will see the biggest need for change – that area which has drifted to and fro between arable and

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livestock farming over the last hundred years, depending on the prevailing economic winds. Forestry is potentially the most suitable option for future diversification in this area.

A recurrent theme appears throughout this book which sees the question of land ownership as central to the solution of agricultural problems, not only in this country but throughout the world. As long as individuals are allowed – even encouraged – to regard land as a reservoir of capital rather than the essential basis of human life which is a common heritage of all, there will be major conflicts over land use.

The gap in status between those who own land and those who are denied access to it will continue to grow. It is inevitable, given the present taxation system, that the large farmers will get larger as grants and subsidies are removed.

Land nationalisation is clearly seen as a detrimental and entirely unnecessary move, and Tony Crofts opts for the taxation of land values as a

means of ending the monopoly on land ownership and of increasing the opportunity for more people to enjoy the countryside.

The effects of grants and subsidies on agriculture are not, on balance, seen as being beneficial because of their effects on land prices and rents, but this is considered to be relatively insignificant compared with the influence of tax incentives, especially tax relief on mortgage interest, on property prices. This has meant that the fixed costs in agriculture are very much higher than they should be.

This book differs from others on the same topic because it not only describes the problems but offers a realistic and attainable pathway towards their solution; that is, the collection in taxes of the annual land value which has been generated not by the owners of land but by the rest of society.

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Dear Sir, Your reviewer's article May-June 1987 on a booklet written by Joseph Comby and myself about "l'impôt foncier" in France was aggressive in character, and I think that some misunderstanding can explain some of the comments.

1) We are supposed to "consider that land is simply another form of capital". Pp. 121-123 clearly express an opposite point of view, including a quotation of Henry George's.

2) The French expression "impôt foncier" is commonly used for both land-value tax and property tax, as explained on pp. 41-42. The role of Chapter 1 ("Les principaux types d'impôt foncier dans le monde") is precisely to show the variety of meanings of "impôt foncier" throughout the world, including site-value taxation, which, I think, is the most satisfactory device.

3) We are supposed to draw "totally erroneous conclusions" from the statement of the complexity and administrative cost of the "impôt foncier" in France... The real main conclusion can be found on pp. 111-119, where we propose a set of improvements in order to establish a more satisfactory land

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tax, which we consider as "le meilleur impôt communal" (p. 113).

4) The coherence between the different objectives of a land tax is not at all evident, as can be seen in numerous countries including Japan, Germany, Great Britain, United States ... and obviously France:

Your reviewer's point a) reveals a misunderstanding of our point. Saying "un impôt qui mange son assiette", we mean that a tax on development land, if successful as an incentive to develop this land, will bring limited proceeds.

Point b) can be illustrated for example by tax exemptions used as an incentive to keep private lands as open space when such land, owned by rich people, has a high market value.

Our book is an attempt to give an overview of the "impôt foncier" in France, with its numerous drawbacks and shortcomings, and to suggest that there were other ways of thinking and implementing land taxation.

Land taxation is a difficult subject.

The thought of Henry George is important. Site value taxation is probably the most satisfactory device on a theoretical point of view. Its implementation nevertheless raises a lot of difficulties.

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• Reviewer LYNNE NICHOLS writes: If there were any misunderstandings on my part, I feel that these were only where I had to guess when the authors were using "impôt foncier" to mean land value taxation and when they were using it to mean "property tax" – hence the importance of defining one's terms. In many cases, it was clear enough from the context, but in some cases I may have guessed wrong. I did not think I did so, however, in relation to their conclusions.

Mr. Renard translates the phrase "manger son assiette" as giving "limited proceeds". My understanding of the term is wider – i.e., that these "limited proceeds" result because the asset is all the time diminishing in value.