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THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform
Throughout the World.

THE SINGLE TAX IN THE UNITED KINGDOM.

THE ENGLISH AND SCOTTISH MOVEMENT TOLD IN DETAIL
FOR "THE SINGLE TAX REVIEW."

By WILLIAM REID, FREDERICK VERINDER, and Others.

MUNICIPAL MOVEMENT IN GREAT BRITAIN FOR THE TAXATION OF LAND VALUES.

The question of taxing land values was first brought before the Municipal Council of Glasgow, on the 17th of February, 1890, when Peter Burt, who had entered the Council the previous November, got a motion passed expressing general dissatisfaction with the existing system of rating, and agreeing to appoint a committee to consider the whole question and report; Mr. Burt was appointed chairman of the committee.

Evidence was taken at a number of meetings, and the committee finally reported to the Council in favor of seeking the co-operation of all the Assessing Bodies in Scotland in petitioning Parliament for powers to rate land values for local needs.

On March 16, 1891, the Council considered this report of the committee, and by a majority of 15 remitted the minute of the sub-committee back for reconsideration and report. The proposal was eventually defeated by the casting vote of the Lord Provost. Mr. Burt, as chairman of this committee, was asked to give, and did give evidence before the Town Holdings Committee.

In November, 1893, Mr. John Ferguson entered the Town Council and during the next two years, he was incessant in bringing the question of the rating of land values before the council in all kinds of ways. Ultimately, on the 17th of June, 1895, the Council agreed by a large majority, on the motion of Mr. Burt, to accept his former resolution agreeing to write to the various Local Rating Authorities in Scotland requesting their co-operation in petitioning Parliament for powers to rate land values. In this way the question of the

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Taxation of land values was brought by the Corporation of Glasgow before all the Local Rating Bodies in Scotland.

In October, 1896, the Council resolved to present the petition and in March, 1897, Mr. Ferguson carried the resolution in favor of promoting a bill for the Taxation of Land Values—the "Glasgow Bill" as it has since been named.

The Council next decided to join with the Scottish League in holding a National Conference to promote the Taxation of Land Values. At this conference, which was held in October, 1899, 216 representatives were present from 116 Rating Authorities from all parts of the country. The Council entertained the delegates and their friends at a reception in the Municipal Chambers.

Again, in April, 1902, Mr. Ferguson carried a motion that the Council convene a special meeting of representatives of Rating Authorities, which was held in London in October, 1902; the Lord Provost of Glasgow presiding. At this meeting a Municipal Conference Committee of twenty-five representatives was appointed to consider the future policy. A Bill applying to Scotland and one applying to England, were prepared and promoted by the Conference Committee. Several conferences were afterwards held in London and one in Manchester.

In April, 1905, the Scottish League convened a second conference at Edinburgh; 57 Rating Authorities were represented by 98 delegates.

At the Manchester Conference, held under the auspices of the Municipal Conference Committee, in November, 1905, it was resolved to promote a petition to the House of Commons praying for the passing of a bill for the separate assessment and rating of land values. The petition was prepared, and it was signed by municipal Rating Authorities to the number of some 550. In February, 1906, a deputation of 150 representatives from 115 municipal bodies, presented this petition to the then Chancellor of the Exchequer, (Mr. Asquith), signed by 518 local Rating Authorities.

Because of the initial steps taken by the Glasgow Town Council a special department in the Town Clerk's Office was devoted for quite a number of years—from June, 1895, till March, 1906—to municipal agitation for the rating of land values.

The subsequent action of the Glasgow Town Council was related in the *Glasgow Evening Citizen* of Thursday, 25th July, 1912, as follows:

MR. ALSTON'S MOTIONS.

GLASGOW AND MR. LLOYD GEORGE'S CAMPAIGN

A good deal has been heard during the last week or two regarding the campaign which Mr. Lloyd George is about to undertake "to do something for the overthrow of the land monopoly," as a Liberal member put it the other day. But what is not generally known is that Glasgow Corporation did not a little of the "donkey work"—if such a phrase may be used regarding the doings of our civic rulers—and so paved the way for the much-talked-of campaign.

"But where does Glasgow Corporation come in?" some one may ask. Well, the principle of taxation of land values has been consistently advocated by the corporation

for several years. In particular, the following resolution was adopted, on the motion of Bailie Alston, as far back as 1908:—

Looking to the fact that the Corporation of Glasgow have, on several occasions, approved of the principles of the taxation of land values, and looking to what has occurred in Parliament in connection with the matter, that the corporation resolve to petition the Government to include in, or in connection with, the next budget, the necessary provisions to give effect to the principle of the taxation of land values.

This motion, which proved so prophetic, was adopted by a majority of more than two to one, 30 members voting for the resolution of Bailie Alston and Mr. Battersby, and 14 for the amendment of Bailies Smith and King. The idea of the Corporation, of course was that the proceeds of such legislation should be devoted to the relief of local taxation, but the impecunious Chancellor quietly ear-marked the money for Imperial purposes.

THE 1910 RESOLUTION.

Then, in November, 1910, came Bailie Alston's rejoinder, in the shape of the following comprehensive resolution:—

That, having regard to the facts (1) that the principle of the taxation of land values has been consistently supported by the Corporation with the view of securing to the city and the rate payers the benefit of such taxation, and (2) that the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation, following out their recognized policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-1910) Act, 1910.

The motion is given in full, because of the importance it assumed. Not only was it adopted by Glasgow Corporation by the surprisingly big majority of 49 to 17; striking while the iron was hot, the mover followed this up by getting copies sent to all rating authorities throughout Britain with population of 10,000 and upwards. As a result of this action, the Government have received several hundreds of petitions, in precisely the same terms, and, armed with this mandate from so many important industrial centers, the Chancellor of the Exchequer apparently thinks himself amply justified in initiating his campaign against land-owners.

The conferences which have since been called together while not ignoring the municipal movement for the local rating of land values, have kept in view the question of a comprehensive valuation of land all over the country with a view to a National tax. On the 30th September, and the 1st and 2nd October, 1910, a successful conference was called together in Manchester. The Lord Advocate, Mr. Alexander Ure, K.C. M. P., addressed a large and enthusiastic audience in the Town Hall, Manchester, on the first day of the conference and the proceedings were formally brought to a close by a great demonstration in Alexandra Park, at which Francis Neilson, M.P., was the chief speaker. Other speakers included R. L. Outhwaite, now M.P. for the Hanley Division of Staffordshire, Mr. Joseph Fels and Mr. Harry de Pass.

The next conference was held in Glasgow and accommodation for this conference was secured in buildings situated within the grounds of the Scottish Exhibition of National History, Art and Industry. The first day's meeting was held in the Concert Hall and the second day's proceedings took place in the Conference Hall. The meetings were held on Monday and Tuesday 11th and 12th

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September, 1911. The chairman on the first day was the veteran of the Municipal movement, Bailie Peter Burt, and the president of the Scottish League, Mr. Alex McKendrick, took charge of the proceedings on the second day. Again the Lord Advocate Alex. Ure, K.C. M. P., gave the first address. He was followed by J. Dundas White, L.L.D. M.P., John McCulloch, a former M.P. for one of the Glasgow Divisions, P. Wilson Raffan, M.P., secretary of the Land Values Group in Parliament, Josiah C. Wedgwood, M.P., J. McCallum, M.P., R. L. Outhwaite, now M.P., Charles E. Price M.P., Richard McGhee, M.P., Joseph Fels and some well known municipal representatives. The delegates to the conference were entertained by the Town Council of Glasgow at a reception held in the Municipal Buildings on the evening after the first meeting.

The Glasgow Town Council took further action soon after this conference. The following resolution was carried by 43 votes to 11 at a meeting held in the Council Chambers on January 25th, 1912.

"That, having regard to the facts (1) that the principle of the Taxation of Land Values has been consistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation and (2) that the government are at present collecting or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation following out their recognized policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act, 1910."

A few days later—on February 1st, 1912—further action still was decided upon, and the following resolution was carried by 40 votes to 17.

"That the Corporation having approved of the resolution contained in the Parliamentary Bills Committee's minute, of date 25th January, 1912, relative to the levying of a tax for local purposes on the valuation of land under the Finance Act (1909-10) 1910, the town clerk be instructed to communicate the said resolution to all rating authorities in Great Britain, requesting them to petition the Government in favor of the same at the earliest possible date."

This second resolution has had the effect of bringing other important Rating Bodies into line, and the movement for local rating of land values is now awaiting the granting of powers to municipalities by the Imperial Parliament.

The latest prominent Single Taxer who has been returned to the Glasgow Town Council is Mr. W. D. Hamilton, who was president of the Scottish League for some time. He was returned in November, 1911. His voice is sure to be raised in furtherance of the principle on every occasion that he gets an opportunity. To push the principle outside of the council he designed a motor van, which he uses for open air meetings around Glasgow and the west of Scotland, particularly near his own home in Ardrossan, Ayrshire.