

to safeguard land rent recipients from the onward march of true rating reform.

The satisfaction of ratepayers in New South Wales with the land-value system is strikingly illustrated by the fact that although the 112 municipalities in that state have the power to impose an additional rate on buildings (they are obliged to levy a rate of one penny in the £ on the assessed selling value of land) not one does so. The 131 shires have no such option; they are obliged to levy their rates exclusively on land values.

A Tale of Two Cities supplements Mr. Craigie's earlier pamphlet, *Municipal Justice*, a second, revised edition of which was published late last year. This explains the principle and the operation in Australia and New Zealand of land-value rating, answers a number of common objections and gives detailed statistical information which the student will find of great interest and value. Readers in Britain may obtain the pamphlets (price 6d. each) from our offices. Overseas readers may order from their local organisation or direct from Mr. E. J. Craigie, 8 Grant Avenue, Rose Park, Adelaide.

MORE AND BETTER BUILDINGS IN SALE

Mr. J. Blythe, Treasurer of the Sale Ratepayers' Association, Victoria, in a letter to LAND & LIBERTY, writes: "Progress in Sale has continued at a very steady rate since we turned to the Land Value Rating system and we have noted that most vacant land in the main city area has changed hands and that building has either commenced or is planned in almost every case. The type of building has shown a very marked improvement, alterations to old and in some cases vacant shops show a very modern trend.

"The Sale Ratepayers' Association is pleased to have been of assistance to you and offers you its enthusiastic co-operation in the future."

OUR FRENCH CONTEMPORARY

The June number of *Terre et Liberté*, quarterly of the French League for land-value reform, has been increased from eight to twelve pages. This reflects the encouraging response to an appeal for increased support made by the editor in the previous issue.

Articles by Marcel Degond, N. Harasse, F. Gracques and Daudé Bancel consider the taxation question from many angles. The noxious effects, both moral and economic, of indirect taxes are emphasised. How such imposts foster dishonesty and the selfishness of sectional interests and raise the cost of living is convincingly displayed. In expounding the alternative, a tax on the value of land, the writers point out how this would exactly meet the requirements of France at the present time and provide the fiscal reform which political leaders declare to be their aim. Articles by Raymond Tauvel and others describe the practical advantages of the method as applied in Denmark and New Zealand.

The two longest articles are reports of speeches by MM. Daudé Bancel and Max Toubeau, the former, on taxation and Co-operatives, delivered to a meeting of the Co-operators' Union of the Paris region and the latter delivered last November at the annual meeting of the league for land-value reform. M. Toubeau makes a study in some detail of the sale by the First Republic of "The National Property," or confiscated estates of king, clergy and nobility. It is one of the tragedies of history that this short-sighted method of raising revenue was adopted by the national assembly of a great nation just

when there was a sufficient body of enlightened opinion to have enabled statesmen to settle taxation on a sound and permanent basis by introducing a tax on the value of land. The expedient of the sale and its futile and pernicious consequences, as presented by M. Toubeau, make an absorbing story with inferences bearing at every turn upon problems and events of our own day. Here is material to help some future historian to reveal the direct connection between bad taxation and the catastrophes of society throughout the ages, a theme which would enable a multitude of students to "make sense" of so much of what now seems incomprehensible in history.

Our readers acquainted with the French language, to whom we cordially commend *Terre et Liberté*, are advised that they can send the annual subscription (120 French francs, but make it 5s.) to the British agent Mrs. Maud Willott, 35 Honeysgreen Lane, West Derby, Liverpool.

LAND HUNGER IN BRITISH GUIANA

Although British Guiana is twice the size of England and largely undeveloped, there is acute land hunger among its half a million inhabitants. According to our correspondent in Georgetown, Mr. S. D. Morrison, this apparent paradox is in some measure the result of the physical nature of the terrain, submerged rocks and dangerous waterfalls making the many large rivers difficult to navigate and the interior thus largely inaccessible. Therefore, nine out of ten of the population live on the coastal strip, leaving nineteen-twentieths of the country to the remaining 10 per cent. But nature is by no means wholly to blame for the "shortage" of land. Mr. Morrison explains that land hunger is caused also by "the chronic disposition of many land owners to hold speculatively large areas of generally ill-drained and uncultivated lands acquired cheaply in the good old days either by purchase or by lease from the Government." When the current of the times serves their purpose they hope to be able to make handsome profits either by selling or by leasing their holdings to tenants who will need to expend much money and labour before the land can be planted with rice or other crops.

In addition there are, in the coastal belt, many abandoned sugar, cocoa and coffee plantations. The owners cannot be traced and the Government has assumed responsibility for reclaiming them under a Development Plan. Large sums of money have been spent already on drainage and irrigation schemes which will bring thousands of acres under the bulldozer and the plough, and the extension of the West Demerara coastal road will make more land available. In Mr. Morrison's view, these works fall properly within the sphere of governmental action but he remarks that it is unreasonable that it should be financed out of public funds to which the poorest and the "have nots" have been obliged to contribute.

Mr. Morrison concludes: "Helpful practical interest in the welfare of the people has never been greater and the Government must be given full credit for genuine and sustained efforts to lift the colony out of the Slough of Despond. But if the Constitution imbroglio of 1953 is not to be repeated, a definite and outstanding measure of relief from taxation of the basic footstuffs and other essentials of daily life must be afforded. The most effective and appropriate means to this end in point of time, opportunity and justice is a tax on the unimproved value of land, the God-given heritage of all, which is now held in absolute ownership by a few. A start should be made with lands reclaimed and otherwise brought into useful occupation by the Development Programme."