

Land Values Taxation in South Australia

By E. J. Craigie, Secretary Single Tax League of South Australia.

The principle of land values taxation has been recognized in South Australia for a considerable time. Under the Taxation Act of 1884 it was compulsory to raise one-half penny in the pound sterling of land values on an all round principle. In addition to this the Amending Act of 1894 imposed an additional tax of one-half penny in the pound for every pound exceeding the amount of £5,000 of the total assessed value owned by any party. Absentee owners were penalized by the addition of twenty per cent. over these rates. The total amount received as land tax into the state treasury for the year ending June 30, 1912, was £118,729. The number of land taxed payers was 71,958, average per head being £1 11s 2d.

Benefit to Farmers

Generally speaking, the farmers look with suspicion upon any attempt to increase the land tax, although they receive a great benefit by a reduction of railway freights and by the abolition of the income tax; and the substitution of land values taxation to make good the loss of revenue. At present the country producers not only have to pay for the service rendered in taking their produce to the seaboard, and bringing their necessities back, but they have to pay practically the whole interest bill on the capital cost of railway construction. This amounts to £600,000 per year. If this interest bill was made a charge on land values the owners of the high city values, who reap a big return through the concentration of the railway system in the city, would then contribute their quota to the interest bill, and railway freights could be reduced at least one-third, and the country producer would thus get the advantage. A good deal of propaganda work has to be done, however, before the farmer can be made to see how he will benefit by the change. At present he cannot think of land values except in connection with farming lands. He does not realize that the unimproved value of an acre in King William street is £120,000 or equal to 60,000 acres of country land valued at £2 per acre. Still the heaven is slowly working and we must eventually win the fight for land values taxation.

Municipal Land Values Rating

In connection with land values rating for local government purposes, progress

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is being made; despite the fact that the act giving power to rate has been hedged around with clauses making it difficult to get a fair expression of public opinion. The main act is the Land Values Assessment Act of 1893. Under this act it was necessary to get half of the ratepayers on the roll to vote before a poll to be effective. This clause was struck out by the Amending Act of 1906, and now it is necessary to get 25 per cent. of the ratepayers to vote in the affirmative before the poll can come into operation. This is a restriction that should be removed. A simple majority of those going to the poll should be sufficient to carry it. The original act also made it compulsory to accept the government land valuation which is made only every five years. There was also a limitation in the powers of raising revenue. The Amending Act of 1910 has removed these disabilities and the municipal councils can now make their own land valuations annually, and also raise as much revenue as they require. They can thus benefit by each annual increase in the value of the land. Before a poll can be taken the council must give one month's notice of their intention to take same; and a tentative assessment has to be prepared showing the rate now paid on each property and the amount each will be called upon to pay if land values rating is adopted. At present the granting of a poll rests entirely with the council. No matter if the whole of the ratepayers (apart from the council) desire land values rating, the council has power to defeat their wishes in the matter. Several attempts have been made to get the act amended to give the people the power, but the house of privilege, the Legislative Council, will not give way on the point. After the act has been in operation in any municipality for two years, the people have the power to return to the old system if they so desire; but as yet no council has seen reason to go back on land values rating.

Striking Example in Thebarton

The first council to adopt the system was Thebarton in 1907. There is a striking example of its successful working in this town. Right in the heart of the town is a section comprising 134 acres. This was originally purchased for 17s 6d per acre. The Thebarton council some time back were desirous of securing two acres of this for a recreation ground. The price asked by the absentee owner was £150 per acre. And this despite the fact that the land was in the same state as when it was purchased for 17s 6d per acre. Previous to land values rating the only use made of the ground was to grow two crops of hay and as a training track for race horses. Under the old system of rating this land paid £31 7s. Naturally the owners did not appreciate holding land out of use, when they had to pay this amount and so the land was offered for sale and today what was vacant land for many years now has two factories and 101 houses erected on it. This is surely striking testimony to the efficacy of land values rating in destroying land monopoly. Moonta was the second town to adopt the principle in 1908. I was for six years councillor in that town, and it was three years before I could get the council to grant the ratepayers a poll. They said the people did not want it, but as soon as they had the chance to express their opinion on the matter they voted in favor of it by a big majority.

Eight Towns in Line

Our chief seaport, the city of Port Adelaide, adopted it in 1910, and the manufacturing town of Hindmarsh came under the provision of the act the same year; likewise St. Peter's and Mount Gambier. Last December, 1911, Glenelg and Port Pirie carried polls, thus making eight municipalities working under the system, and there is no desire on the part of the people to re-

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