

Aviemore 2005

Land and People

**In Memory of Patrick Edward Dove (1815-1873)
Born at Lasswade, Edinburgh – Land Reformer**

‘Ill fares the land, to hastening ills a prey,
Where wealth accumulates, and men decay.
Princes and lords may flourish, or may fade;
A breath can make them, as a breath has made:
But a bold peasantry, their country’s pride,
When once destroy’d, can never be supplied.’

Oliver Goldsmith
Poem: The Deserted Village
1770

‘Rent, considered as the price paid for the use of land, is naturally the highest which the tenant can afford to pay in the actual circumstances of the land’.
‘The rent of the land, therefore, considered as the price paid for the use of the land, is naturally a monopoly price’.

Adam Smith
The Wealth of Nations
1776

‘Rent is that portion of the produce of the earth which is paid to the landlord for the use of the original and indestructible powers of the soil’ (p. 33)
‘A land-tax, levied in proportion to the rent of land, and varying with every variation of rent, is in effect a tax on rent.... it will not in any way affect the price of raw produce, but will fall wholly on the landlords.’ (p.115)

David Ricardo
The Principles of Political Economy and Taxation
Everyman’s Library: 1911
(First published 1821)

‘We believe, then, in the possibility of a right condition of society. We believe that God, who has made harmony in nature, has not made confusion and disorder the necessary condition of human life, or human association. To whom, then, ought the rents of the soil to be equitably allocated? I do not hesitate to say to THE NATION’.

Patrick Edward Dove [as P.E. Dove]
Elements of Political Science (Pp.317-318)
1854

‘Must we therefore consent to inequality – must we therefore consent that some shall monopolize what is the common heritage of all? ... it is not necessary, in order to secure equal rights to land, to make an equal division of land. All that it is necessary to do is to collect the ground-rent for the common benefit.’

Henry George
Social Problems (p. 179)
1884

(Note: Henry George states that *ground-rent* means **rent**.)

Land Value Taxation

Definition and Rationale

Land Value Taxation (LVT) charges land in proportion to value, **exempting improvements**, such as buildings. LVT collects most, or all, of the **Annual Rental Value** of land. Annual Rental Value is the value of rent that is paid, or could be paid, each year. This Value arises, *not from effort* made by the owner of land, *but from the nature of land*, such as soil fertility, or the location of land, and the need of people for land. LVT is **fair**; it falls on value not created by the owner. LVT is **efficient**; the owner pays, so is induced to **use land efficiently**. LVT, through efficient land use, **protects the environment**. With a system of LVT, it would be very much cheaper to buy land, whether for agriculture, housing, factories, office accommodation, hospitals, or anything else. Revenue from LVT could be used to **replace or reduce existing taxes**.

Alexandra Rose Hardie

On Collecting Rent Through Land Value Taxation

Is it fair that landlords can
Keep the land from use of Man?
Is it right that land is sold
And the tenant never told?
Is it just that owners take
Rent from effort others make?
Free the work of human hand
Tax not labour, but the land.
If you own, then you should pay.
If you cannot, so you say,
Why not sell to those who may
Use the land to pay their way?
Share the Rent that Nature gives,
So shall prosper All that lives.

Alexandra Rose Hardie
September 2003

Why not join the Scottish League for Land Value Taxation?

For a modest subscription, you can help support our campaign.
We also plan to provide a regular newsletter to Members.

For further information

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or visit

<http://www.dovescotland.org/landvalue/>