The General Election in 2019 was a disaster for the Lib Dems, and we ended up with only 11 MPs, and an incompetent Tory government elected with a large majority. Since then we have been hit by the Covid-19 pandemic, which has disrupted normal activities. There are problems with the Brexit negotiations, and climate change must be tackled urgently. We now need a radical Vision for the Future. Inspire electors with radical policies. Re-establish our identity as a campaigning, reforming Party. Stop being apologetic and defensive. Speak out!

It's time to implement Land Value Taxation

Our Manifesto had little mention of tax reform, yet reform of taxation has been Liberal policy for over 100 years. It is time that we promoted it as part of a progressive change, to benefit the many people who currently struggle. A radical solution would be to tax wealth, and the value of all land.

William the Conqueror recorded land values in most of England in the Domesday Book of 1086. Almost 800 years later, all land holdings over one acre in Great Britain and Ireland were recorded with their yearly rental value. The Inland Revenue started a similar survey in 1909 following Lloyd George’s People’s Budget.

Winston Churchill spoke in support of the People’s Budget, and said that the State would be at fault if it did not endeavour to reform the law whereby landowners benefited disproportionately from improvements arising from public expenditure and the skill and industry of the general population.

More people now recognising LVT benefits

In the last decade, there has been a resurgence of interest in the benefits of Land Value Taxation and many organisations recognise the need to reform our existing complex tax system. There was a Mirrlees Review, a private members LVT Bill, and the SNP considering LVT for Scotland.

ALTER is a campaigning group of Lib Dems seeking Action for Land Taxation and Economic Reform. It works with other organisations that support LVT, and helps to promote awareness of the benefits.

A stronger economy and a fairer society?

If the Liberal Democrats want a fairer society, then they need to do more work on taxation reform generally, and LVT in particular. The public and even some Lib Dems do not understand the basis for LVT. So a simple explanation is needed to show how it would create a stronger economy.

Change is needed to address disillusion

Several surveys of electors’ voting intentions have demonstrated that many people are fed up with the mainstream political parties for a variety of reasons, and are looking to alternative parties for a different approach to the problems of society. A continuation of ‘politics as usual’ is no longer valid.

Shifting the burden of taxation from work

The government raises some £700bn annually in taxation. Only 5% comes from land and buildings, 20% on business, 30% on consumption (VAT etc) yet 44% on labour. By increasing taxation on land, taxation on labour and production can be reduced. A 1% tax on land would yield £50bn, so maybe it should be levied at 2% initially to help reduce inequality without burdening the ‘working poor’ as has been the case with Conservative intentions.

What we need to include for our future policy

A Lib Dem commitment should clearly state that: “We will continue to shift the overall burden of taxation off jobs and wealth creation. The fairest and most efficient way to do this is to implement a land value tax, using it to progressively replace other property taxes. The first stage will be to reform Business Rates with a site-value-only levy, and to task the Land Registry with registering the ownership of all land. This change will combat the growing and excessive inequality of income and wealth in our society.”
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ALTER has published a number of pamphlets which cover almost every aspect of LVT. Copies are available on our website to read or print out, and a list of them is shown below for reference. In the opposite column is information about other organisations and books which support LVT. The Liberal anthem ‘The Land’ has been sung at Lib Dem Conferences, but action is needed now!

- What is Land Value Taxation
- Liberal Democrat Policy on LVT
- The Business Case for LVT
- Agriculture and LVT
- Housing and LVT
- LVT and Planning
- LVT and Young People
- LVT and Transport
- LVT Wildlife & The Environment
- LVT and Social Justice
- LVT - Local or National?
- LVT International Experience
- LVT - Failure of Understanding
- Community Land Auctions
- A Short History of Flawed UK Land Taxes
- The Argument for LVT by John Howell
- See it on YouTube at fb.me/3BufDn01l

If you support Land Value Taxation, then join ALTER and help our campaign to get action on LVT now! You can join on our website at http://libdemsalter.org.uk It only costs £20 to join; £10 for concessions.

ALTER is not the only organisation in favour of a tax on land values. It is supported by the Labour Land Campaign, the Green Party, the SNP, the Tory Reform Group’s MacMillan Lecture 2012, Coalition for Economic Justice, The Land Value Taxation Campaign, Henry George Foundation, Land is Free, Professional Land Reform Group, & Systemic Fiscal Reform Group, amongst others.

A host of influential individuals have promoted the economic argument - Adam Smith, Milton Friedman, George Monbiot, Joseph Stiglitz, Fred Harrison, James Robertson, Philippe Legrain, Andy Wightman, and MPs from different parties.

The American Henry George (1839-1897) was the main proponent of the Land Value Tax. His most famous work Progress and Poverty was published in 1879 and millions of copies were sold worldwide. His influence is still felt today, and his book has been reprinted many times since.

Wealth of Nations by Adam Smith (1776 - 2012)
Location Matters (Recycling Britain’s Wealth) by Tony Vickers (2007)
A New Model of the Economy (A radical revision) by Brian Hodgkinson (2008)
The Case for a New People’s Budget (2009) Ed. Margaret Godden (Foreword by Vince Cable)
Aftershock by Philippe Legrain (2010)
Stewardship Economy by Julian Pratt (2011)
The Poor Had No Lawyers (who owns Scotland) by Andy Wightman (new edition 2013)
Capital in the Twenty-First Century (in English) by Thomas Piketty (2014)