

## **Tax Working Group Public Submissions Information Release**

### **Release Document**

**September 2018**

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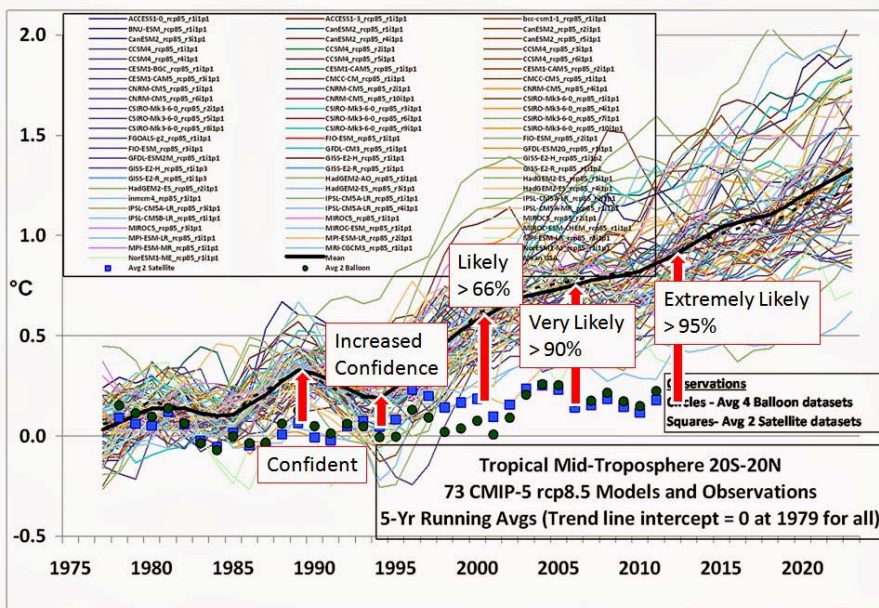
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# TAX WORKING GROUP

SUBMISSION  
K.M HEARLE



Arrows & CON statements (from IPCC) by H. Hayden; graph by Roy Spencer, 6/6/13

*“No government has the right to decide on the truth of scientific principles, nor to prescribe in any way the character of the questions investigated.” Richard Feynman*

This submission addresses the implication voiced by the Chairman Sir Michael Cullen on RNZ that the people want an environment tax. (paraphrased) The data on which his statement is based is not apparent. The implication may be that a tax on carbon emissions (ETS or similar) is required to reduce the heating effect of CO2 in the atmosphere and hence ‘save the world’.

**Nothing could be further from the truth, or the scientific and political reality.**

University of London professor emeritus Philip Stott: “Climate change is governed by hundreds of factors, or variables, and the very idea that we can manage climate change

predictably by understanding and manipulating at the margins one politically selected factor (CO2) is as misguided as it gets. It's scientific nonsense."

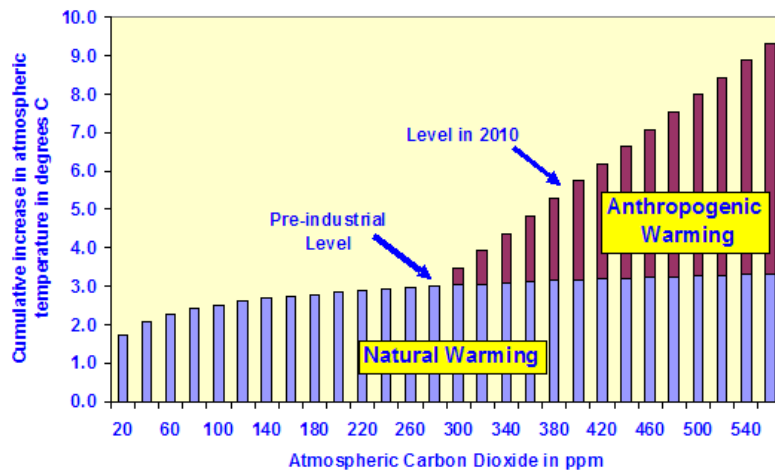
**The practical reality of New Zealand, through any tax policy, to support our share of the Paris Accord, if successful, would be to change the temperature of the earth by an unmeasurable 5/10,000 of a degree C, 100 years from now.** This is how laughable such a tax would be. We can't even distribute an energy subsidy through policy to people in need of it without giving it to those who don't need it when we have all the information to be selective. How then do we propose to use tax to control the temperature of the earth when we don't have control of **any** of the climate variables *"It doesn't make a difference how beautiful your guess is. It doesn't make a difference how smart you are, who made the guess, or what his name is. If it disagrees with experiment, it's wrong."* Richard Feynman

To understand this submission, it is necessary to delve into the history of both the science and the politics of so called Global Warming and the politics of the UNFCCC/IPCC. The graphic above is illustrative of some of the issues, it should be on every consultant, politician and bureaucrats desk as a reminder of **reality vs politics and pseudoscience.**

The scientific hypothesis as stated by the United Nations Intergovernmental Panel on Climate Change (UNIPCC) is that increased levels of Anthropogenic Carbon Dioxide (CO2 *that colourless, odourless gas, naturally occurring in the atmosphere that is essential for all life on earth*) will cause Catastrophic Anthropogenic Global Warming (CAGW). The operative word here is "Catastrophic". Natural and Anthropogenic CO2 (the molecules of CO2 have no preference as to where they come from) has the potential to heat the atmosphere. CO2 is rising, currently 400+ppm in the atmosphere. The amount of heating is the issue. The hypothesis dates back to the UNIPCC foundation documents in the early 90's. There is no dispute among scientists that CO2 in the atmosphere has the potential to increase the temperature of the atmosphere.

Let's see what the IPCC model warming looks like when it is plotted as a cumulative bar graph:

Commented [K1]:



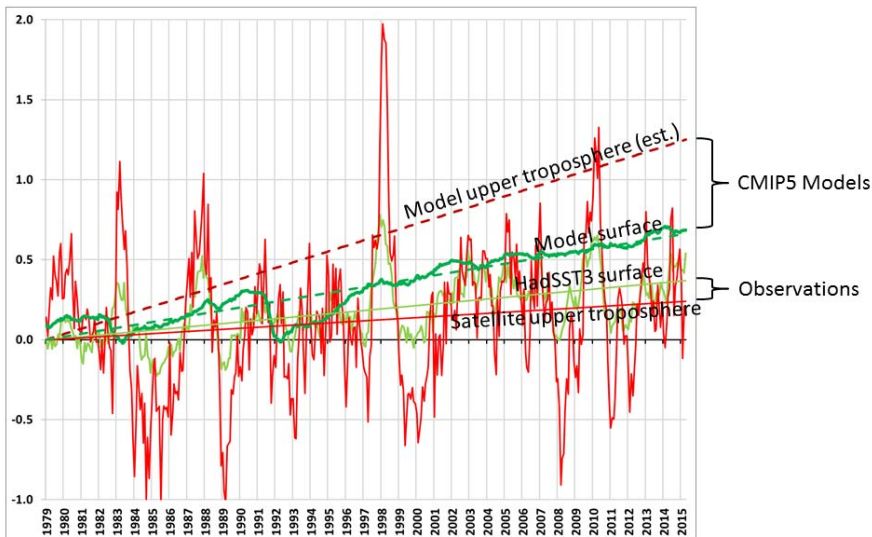
The natural heating effect of carbon dioxide is the blue bars and the IPCC projected (modelled) anthropogenic effect is the red bars. Each 20 ppm increment above 280 ppm provides about 0.03° C of naturally occurring warming and 0.43° C of anthropogenic warming. That is a multiplier effect of over thirteen times. This is the leap of faith required to believe in IPCC global warming.

The whole AGW belief system is based upon positive water vapour feedback starting from the pre-industrial level of 280 ppm and not before. To paraphrase George Orwell, anthropogenic carbon dioxide molecules are more equal than the naturally occurring ones. Much, much more equal -really!

The signature of this heating effect of CO<sub>2</sub> on the climate is a hot spot in the tropical upper-troposphere 7 to 13 km above the surface 20N to 20S in latitude. Scientist, after 30 years

effort, have failed to detect any signature hot spot in the tropical upper troposphere.

**Tropical SST Warming has been Weaker than in Climate Models  
...and MUCH weaker in the Upper Troposphere (no “hotspot”)**



For further reading go here <http://www.drroyspencer.com/2015/05/new-satellite-upper-troposphere-product-still-no-tropical-hotspot/>

This lack of identification of the signature heating proposed in the IPCC hypothesis is the first of many concerns that the hypothesis fails to demonstrate fundamental scientific proof. CO2 is not the control knob of our climate; it might be a transient bit player.

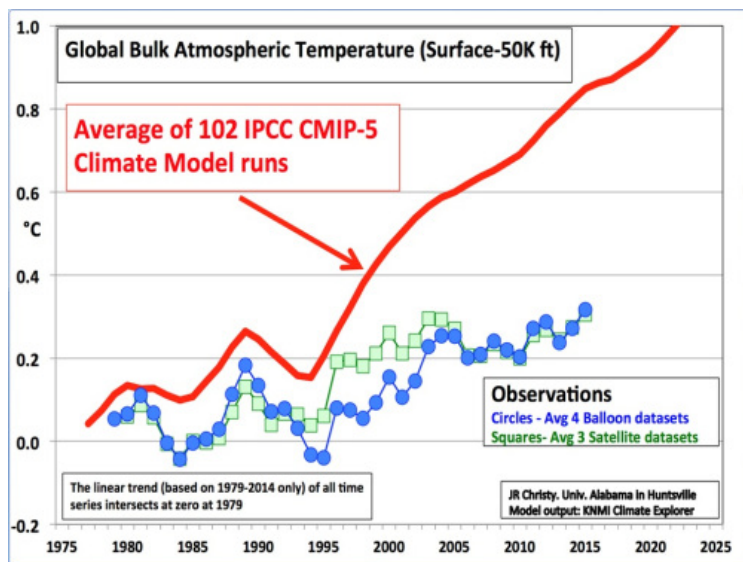
The IPCC ‘catastrophic’ hypothesis relies on the fundamental issue of positive water vapour feedback essentially cloud feedback, a multiplier effect that would increase any CO2 effect by a multiple of 2 or 3 times. After 30 years this effect has failed to materialize yet another cause for concern about the UNIPCC hypothesis. To be fair the cloud effect is hard to model and although we are getting a better understanding after 30 years, we still can’t model it to a level that is appropriate for inclusion in climate modelling, due to the uncertainties and scale, and spatial issues. Recent research indicates that the IPCC’s proposed positive water vapour feedback is, in fact, negative.

Go here for a non technical discussion of the issue <https://wattsupwiththat.com/2016/09/11/feedback-on-feedbacks/> but note that this explanation is dated, as the science moves on, and it has. If the IPCC hypotheses are correct, new evidence should coalesce with nature and experimental results, thus adding proof to the IPCC hypothesis, the opposite is true.

Over the years of its existence the UNIPCC have literally spent Billions of dollars on global climate modelling(GCM's). It is fair to say that these efforts have failed to produce forecasts reliable enough to base policy on. The reasons are many and varied, to name but a few of the important ones-

- The models have never been validated
- Equilibrium Climate Sensitivity(ECS) to forcing by CO2 has been over estimated by a factor of approximately 3
- Parameterizations have been inadequate as estimates of variables that affect the climate.

The graphic on the cover of this submission is repeated here in simplified form to emphasize the failure of IPCC models as a metric on which to base policy.



As a result the IPCC Models (GCM's) are not fit for policy formation. They do not model reality.

A very readable explanation of the ECS issue is provided by Dr Judith Curry, she explains the situation here <https://judithcurry.com/2015/12/17/climate-models-versus-climate-reality/>

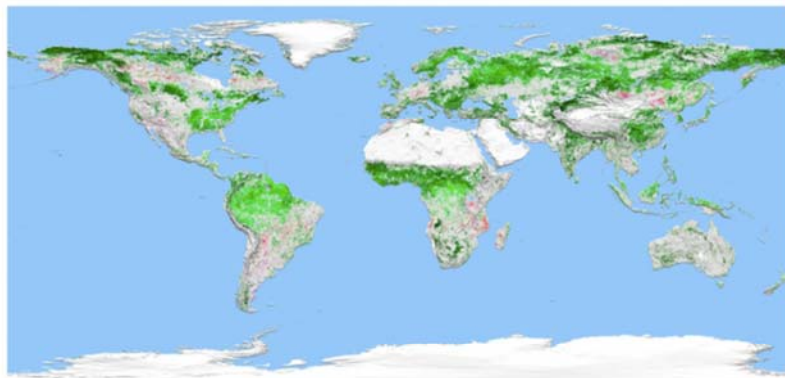
The current ETS (environment tax) is based on failed climate models. The science used to initiate the legislation in the 1990's is now severely dated. It would not be unfair to say that the ETS legislation was more based on environmental socialist dogma than on an understanding of real climate science. It is also fair to say that climate science was immature and not well understood. Even the IPCC stated at the time -

*“In climate research and modelling, we should recognize that we are dealing with a coupled non-linear chaotic system, and therefore that the long-term prediction of future climate states is not possible”*

Having said this the ETS was based on the IPCC ECS of 3.3 instead of the real value that is emerging in the science of a maximum of 1.2 that should be used in calculating the effect of doubling CO<sub>2</sub> from 280ppm in 1850 to 560ppm in the future. This means that the effect of additional CO<sub>2</sub> in the atmosphere will be benign and net beneficial to humanity. No tipping points, no catastrophes, just global greening (below) and slightly warmer temperatures in which humanity will thrive and prosper in the future, as humanity has experienced in slightly higher temperatures than now in the past.

Matt Ridley in his 2016 lecture at the Royal Society London showed this slide from the research of Ranga Myneni of Boston University

## Global greening



**Trend in Annual Gross Productivity per Decade in % (1982 to 2011)**

<http://probing.vegetation.be/sites/default/files/pdf/dag1/1100-Ranga%20Myneni-myneni-probing-vegetation-talk-2.pdf>

Ranga Myneni of Boston University.

This translates to-

- 31% of the global vegetated area greened.
- Greening translates to a 14% increase in productivity
- The greening is seen in all vegetative types.

The source is worth reading

<https://www.thegwpf.org/matt-ridley-global-warming-versus-global-greening/>

Without any help from taxes, politicians, green NGO's or alarmist scientists CO2 did this for our benefit. So what is the value of the Social cost of Carbon (SCC) if the greening effect is included. A greening of the magnitude seen here is worth Trillions of dollars.

A reason for environmental taxation might be that we are about to suffer a worsening climate due to increased CO2 and hence weather related disasters, requiring a pool of funding such as our EQC to fund the resulting damage. Nothing could be further from the truth. The STATEMENT OF DR. ROGER PIELKE, JR. to the COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY of the UNITED STATES HOUSE OF REPRESENTATIVES HEARING on Climate Science: Assumptions, Policy Implications, and the Scientific Method is pertinent in this regard, scroll down to appendix B for an analysis of what the reality is regarding the weather- related disasters.

<https://science.house.gov/sites/republicans.science.house.gov/files/documents/HHRG-115-SY-WState-RPielke-20170329.pdf>

What this shows, is that the disaster rhetoric is not matched by reality.

No need to tax the poor and middle class on climate/weather environment grounds. What good news.

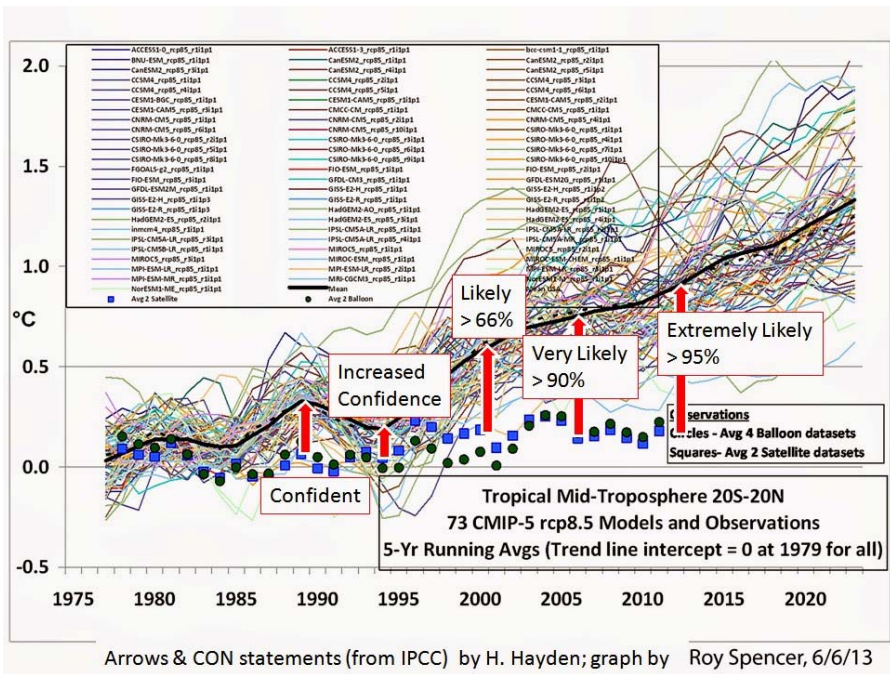
### **The Politics**

The Left and Green agenda aligned with the UN wish to centrally control the economies of the developed world through taxing CO2 emission; thus taking away our sovereignty and redistributing the wealth we created and putting it in the hands of underdeveloped country dictatorships through the Green Climate Fund. This is an outrage. It is economic war perpetrated on the UN's own membership and on the very member nations that fund its existence. This strategy by the UN must be resisted as a priority for the new Government before it destroys any hope of dealing with the real problems of our nation such as poverty, housing, infrastructure, health and education.

Wasting funding on the now obvious non-problem of climate change would be a travesty.

The graphic on the front page of this submission is revealing on the political front.





As the modeled temperature (spaghetti of coloured lines and modeled average, bold black line) departs further and further from the real temperature (nature the experiment) the IPCC becomes more confident that the models are correct (see text in red boxes), How perverse is that? It borders on fraud, it is propoganda, to achieve a stated political end. It is corruption on a grand scale. There can be no excuse for such a stand by the UN.

From its inception the IPCC slanted its consideration of the CO2 question to the anthropogenic component that supported its agenda. The elephant in the room when you consider climate is of course the Sun. The IPCC dismissed the Sun as an unimportant variable, in terms of Total Solar Irradiance(TSI) that is a reasonable stand, but TSI is not the only solar variable that affects our climate. Galactic Cosmic Rays(GCR) also affect cloud nucleation that has a marked effect on climate much larger than CO2. The Svensmark theory is an important addition to the science of climate (not available in the 90's) when our ETS was formulated. Effectively a weak sun magnetically, a lack of solar wind, allows more GCR to enter the atmosphere that causes more clouds to form thus reducing the temperature of the earth. The opposite is also true when the solar magnetic field is strong the earth warms as there are less clouds to reflect incoming solar radiation. Why this is important is that it gives a rationale for the heating during the 80's and 90's therefore providing an alternative to the IPCC CO2 theory of CAGW.

Nikolov and Zeller 2017 proposed a new theory for working out the temperature of rocky planets such as ours, proposing a new physical law for working out the surface temperature

of planets using NASA data that is independent of the gas composition of a planet, dependent only on the pressure, again a refutation of the IPCC CO2 theory. The IPCC alarmist community suppressed these papers due to the negative effect they would have on the UNFCCC agenda.

If you follow the development of this political gambit from the beginning it is no wonder that Trump pulled the US out of the Paris Climate Accord, we as a nation should do likewise. Whatever we may think about Americas choice of President his decision to deactivate the climate establishment is founded in good science.

A good short readable history of the UNFCCC / IPCC is to be found here <https://wattsupwiththat.com/2014/04/09/climate-alarmism-of-course-the-ipcc-was-designed-to-create-and-promote-it/>

As I wrote this submission watching the 'Global Warming' snow fall on the hills around Wanaka in March, Viscount Monckton of Brenchley et al was delivering an amicus brief to a Judge

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

The Judge had asked for a tutorial on a number of question put to the plaintiff and defendant. What follows is the non-scientific component of the press release of the scientific paper supporting the amicus brief for your information. The paper is with a journal yet to go through peer review.

*"New scientific paper proves global warming fears unfounded After correcting a large error of physics, global warming will be just 1.2 C°, not 3.3 C°*

*Global warming will be small, slow, harmless and beneficial. A new scientific paper, On an error in applying feedback theory to climate, published after 12 years' research by an international team, reveals a grave, long-standing and strikingly elementary error of physics inbuilt in current climate models. The paper provides definitive scientific proof that fears of rapid, catastrophic global warming arose solely from that error. Such fears are now proven unfounded. Global-warming mitigation was and is entirely unnecessary.*

*Instead of the 3.3 C° man made warming per CO2 doubling predicted by IPCC in 1990 and 2007 and by the fifth generation (CMIP5) computer models in 2013, we will cause a small, slow, harmless and beneficial **1.2 C°** warming.*

*This new result, obtained by a theoretical method, was confirmed by several empirical methods whose results agreed with it. Further confirmation came in experimental tests first by the researchers and then at a government laboratory. The news will come as a relief to those who had feared that our impact on the climate would be dangerous and even catastrophic. Governments worldwide have already spent trillions trying to solve what turns out to be a non-problem. For four decades since 1979, when Dr Jule Charney wrote a report for the U.S. National Research Council predicting that for every doubling of CO2 concentration there would be 1.5 to 4.5 C° global warming with a best estimate of 3 C°, the*

*error of physics exposed by the new paper, unwittingly incorporated five generations of general-circulation computer models of the climate, had misled scientists into exaggerating all their predictions of global warming. The error of physics arose when climate scientists borrowed feedback methods and mathematics from control theory, originally developed to calculate feedbacks in analog telephone circuits, and then misapplied them. Inconsistently, they had imagined that without any greenhouse gases the Earth's emission temperature of 255 K (−18 C°) would induce no knock-on feedback response at all, while the 8 C° warming from the naturally-occurring greenhouse gases would induce a very large feedback response of 24 C°. For they had mistakenly added the 23.4 C° feedback response induced by the 255 K emission temperature to the tiny 0.7 C° feedback response to the natural greenhouse gases.*

*Scientists had thus erroneously imagined the pre-industrial feedback fraction was  $24 / (8 + 24) = 0.75$ , when in reality it is only  $0.7 / (8 + 0.7) = 0.08$ . Similarly, the industrial-era feedback fraction, based on IPCC's official estimate of 2.29 W m<sup>−2</sup> net manmade forcing to 2011, implying manmade warming of 0.72 C° before accounting for feedback and the HadCRUT4 measured warming of 0.76 C° from 1850-2011, is  $1 - 0.72 / 0.76 = 0.05$ , not 0.75. After correction, feedbacks (though mentioned 1000 times in IPCC's 2013 Fifth Assessment Report) will not add more than about a tenth of a degree to the 1.1 C° global warming directly caused by doubling CO2 concentration. Lord Monckton, the author of many peer-reviewed papers on climate sensitivity and mitigation economics and lead author of the new paper, said: "Climate science had illogically assumed that the Earth's 255 K emission temperature would induce no feedbacks at all, but that the far smaller direct warming of about 8 K driven by the natural greenhouse gases would suddenly induce a very large feedback response, as if by magic. We don't believe in magic."*

*"What this means," said Dr Willie Soon, a co-author of the new paper, "is that official climatology has long been at odds with mainstream science. Lord Stern's 2006 government review of climate economics estimated a 1 in 10 chance that global warming would end the world by 2100. We have now proven that global warming is not a threat to our planet. The unjustifiable cost of mitigating it harms poor people, who need affordable electricity from coal, which is cheaper than other methods of generation and provides clean, reliable, continuous, lowish-tech, base-load power. Fixing this serious error of physics means international action to mitigate global warming is simply unnecessary."*

*Co-authors were Dr Soon, an award-winning solar physicist from the Harvard-Smithsonian Center for Astrophysics; Dr David Legates, Professor of Climatology at the University of Delaware; Dr William Briggs, a statistician from Cornell University; Dipl.-Ing. Michael Limburg, an electronics engineer from the European Institute for Climate and Energy; Dr Dietrich Jeschke, professor of control theory at the Flensburg University of Applied Sciences; Mr Alex Henney, an expert on the U.K. electricity supply industry; Mr John Whitfield, an electronics engineer, who built a test circuit to verify the team's results; and Mr James Morrison, a university undergraduate in environmental sciences.*

*Funding was not required for this research because all authors generously gave their time for science without charge. "*

The amicus brief and full summary is an attachment to this paper

This scientific paper completely destroys the UNIPCC 'Catastrophe' rhetoric to support its political agenda.

Another amicus brief from Lindzen, Happer and Koonin addressing directly the questions put by the Judge is also attached for your information.

After hearing the tutorial and considering the amicus briefs the Judge through the case out of court.

Where has the real science been going since the 90's advent of UN perpetrated CAGW hypothesis? In the opposite direction to the IPCC hypothesis of CO2 induced CAGW. The rhetoric has been maintained by fanatic attempts to put more scarier stories of disasters coming down the track, they have not (as Pielke demonstrated) and will not occur for sound scientific reasons. Nature will drive climate not CO2, it is a bit player in the game not the control knob.

#### Summary

- 1 **The need for an environmental tax to combat CO2 induced global warming is unnecessary.**
- 2 **The equilibrium climate sensitivity (ECS) is at worst 1.2C for a doubling of CO2 to 560ppm in the atmosphere not 3.3 as stated by the IPCC and used in their Climate Models.**
- 3 **Global Warming will be small, slow, harmless and beneficial to humanity.**
- 4 **The UNIPCC and the NZ Govt basis for the ETS tax is without scientific merit therefore the entire legislation should be rescinded and the bureaucratic establishment that has grown as a consequence of the ETS be disestablished. The funding saved redirected to solving real environmental problems in NZ eg river and lake pollution , farm run-off etc**
- 5 **The IPCC 'Catastrophe' agenda of climate disasters has no basis in the data.**
- 6 **There is no basis for a tax of any sort for environmental damage as a result of increasing CO2.**
- 7 **The Government should withdraw all funding for the UNFCCC, UNIPCC and withdraw from membership from both organizations.**
- 8 **The Government should withdraw New Zealand from participation in the Paris Climate Accord.**

Footnote- Not discussed in this paper but of relevance is the Social Cost of Carbon (SCC) the inevitable outcome of an ECS of 1.2C and or the positive effect of a greening earth via increased CO2 is that the SCC will surely be negative, hence we should be subsidizing the use of fossil fuels, how ironic is that.

**Kevin Hearle**

**Short Bio,**

**I am 74, retired, have a BSc majoring in Pure and Applied Mathematics with minors in Geology, Physics and Economics. I had a career in Education both teaching in the early years and in administration in the latter part, with 5 years in the Ministry of Education then 12 years as CEO of Bay of Plenty Polytechnic. I was a director of Education New Zealand in the foundation years and of Polytechnic International. I was the initiator and a Trustee of the Pacific Education Development Trust. A director of Stratum Pacific a quality management consultancy. I have also worked as a stock broker. I had a Fulbright to the US looking at tertiary education and a Churchill fellowship to Japan looking at horticulture issues. I have a management diploma from UWO Canada.**