

LAND VALUES.

Ninth Year—No. 97.

JUNE, 1902.

Price, 1d.; by Post, 1½d.

Receipt of a free copy of *LAND VALUES* by post is an invitation to become a Subscriber.

With this issue the paper commences its ninth year, and though the name is changed to suit the requirements of the present political situation—a situation the paper has done its best to create—we leave our readers to judge whether we swerve from the principle and policy hitherto advocated, namely, that the value of land is the reflex of the presence and industry of the whole people, and that it should be taken in taxation for public purposes.

The question of taxing land values, which the *Single Tax* has persistently advocated as the necessary first step in legislation, is now seriously before the public mind of the country, and the general feeling among our readers, so far, is that in making the change we are wisely bringing the name of the journal into line with this safe, popular, and recognised direction the movement is taking.

In sending the names of several new subscribers to *Land Values*, a Lancashire correspondent, Mr. Alfred Rogers, writes: "I am pleased to learn that such a change is about to take place, and that *Land Values* is to be the title. I do not think a better name could be found for this most useful publication, and I trust the change of name will not only be the cause of an increased circulation, but will dispel from the minds of those who growl at our present methods of taxation the false impressions they have held regarding its objects and purposes."

Mr. James Firth, Bradford, who is second to none for zeal in the very best work in the *Single Tax* movement, writes:—I think this is a good step. I have thought for months past of writing you on the subject, but delayed on account of your work with the Bazaar. We called our Bradford organisation "The Taxation of Land Values Society" simply because we found the name "Single Tax" created much prejudice and needed constant explanation.

The *Single Tax* League of Missouri, U.S., is making arrangements to erect a £2,000 *Single Tax* Building at the World's Fair, to be held at St. Louis next summer.

The spring number of the *Single Tax Review* is full of instructive articles and healthy news of the movement. The *Review* is issued meantime quarterly, and can be had by post for one dollar per annum. We are pleased to note that the proprietors have hopes of publishing the *Review* monthly.

The Annual Conference of the Women's National *Single Tax* League is to be held in New York City, June 12th, 13th, and 14th. Women expecting to attend the Conference or wishing to be represented can obtain desired information by addressing the President, Mrs. John S. Crosby, 7 W. 108th Street, New York City, N.Y., U.S.

THE SKYSCRAPER IN THE STRAND.—Mr. F. B. Eisler, the American financier, representing the syndicate which proposes to build a skyscraper office building in the Strand, states that all the arrangements are now complete. The company will take possession of the property on August 1st on a 99 year lease, at an annual ground rent of about £50,000.—*Daily Papers, May, 1902.*

The result of the recent Bury election in the return of the Liberal candidate, Mr. Toulmin, as M.P. for the division, is regarded all round as a reply to the Government's bread tax policy. But there is another consideration. The Bury electors have a keen eye to the new and untapped source of taxation in the value of land. The town suffers from the present system so as to make the necessity for taxing land values quite plain.

Councillor Sykes, the representative of the Corporation at the Glasgow Conference on the question, in his speech, stated that "in the town of Bury the rates were 5/9, and Lord Derby, who owned the town, drew, it was estimated, some £80,000 per annum from the people. The Town Council had spent not less than £100,000 in purifying the rivers, and Lord Derby claimed and got an extra amount of money for the land on the margin. That he regarded as a scandal and a shame."

In the Spring number of *The Single Tax Review* (quarterly) the place of honour is given to the first of a series of articles on "Gerard Winstanley, the Digger, the Henry George of the Commonwealth Period," by our frequent contributor, Lewis H. Berens. This number contains two first-class engravings of busts of Henry George and Thomas Sherman, and gives us good tidings of the steady progress of our cause in the United States.

Reviewing Max Hirsch's masterly work—"Democracy versus Socialism"—in *The Single Tax Review*, J. J. Murphy says—"In an age in which political economy has passed from the professional closet into the arena of public discussion, the book ought to be a success, and *Single Taxers* owe it to their cause to leave no effort untried, either associated or individual, to make it so. No higher praise can be accorded to it than to state that it is one of the very few books worthy to stand upon the shelf where we keep our master's works for reference and guidance."

In the discussion on the Johannesburg Rating Bill, a report of which appears in another column, it was pointed out that in 1898 the total valuation of Johannesburg was, in round numbers, £14,500,000, of which £6,000,000 was represented by buildings and £8,500,000 by the land or site values; and that to-day (in 1902) there was a valuation of probably £27,000,000, of which only £7,000,000 was represented by buildings and £20,000,000 by land or site values. The taxation of site values will, however, soon alter this state of affairs, and break down the monopoly of land, to which alone it can be attributed.

You would be astonished, if behind the scenes in the Committees, and in the confidence of those men who frame bills for Parliament, to observe how vigilant the spirit of landlordism is in guarding its privileges, and how much the legislator who would hope to carry a measure through both Houses is obliged to study its sovereign will and pleasure.—*Richard Cobden, 1848.*

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THE LAND QUESTION IN SPAIN.—In Spain all is quiet till the coronation. But the young King will require all his nerve if he is to forestall subsequent trouble. Army reform and land reform are the urgent necessities of the moment, for in the army the proportion of officers is excessive, and on the land the great estates are worked through bailiffs, who deny to the peasants the most elementary privileges. *Daily News, 12/5/1902.*

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The Rev. Dr. Clifford, referring to the housing problem at the three days' conference of the National Free Church Council of England, held at Bradford (*Missionary Record* of the United Free Church of Scotland, May, 1902), said that, for a complete solution of the problem, he confessed that he looked to nothing less than a radical cure. The overcrowding difficulty would never be mastered until Government could compel landlords to cease holding up the land. The race would grow more and more "stunted, anæmic, and demoralised," until the time came when land values would be rated as well as buildings, and the increment of wealth due simply to the growth of towns and cities would be appropriated to the common good.

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AN ILLUSTRATION.—Russell Sage owns the house in which he lives at 506 Fifth Avenue, New York, and Elbridge T. Gerry owns the ground upon which it stands. Mr. Sage began to pay ground rent to Mr. Gerry some forty-four years ago, taking at first a twenty-two years' lease at \$700 a year. At the end of that period the lease was renewed for an equal term at \$3300 a year. Now another renewal has been made, at a rental of \$12,500 a year, which Mr. Sage says is outrageous; but as he and his wife cannot bear the thought of moving from their own home, they conclude to submit. Mr. Sage's house has been steadily deteriorating in value all this time, while Mr. Gerry's land has been appreciating to a remarkable degree. The value of Mr. Sage's house came out of his own pocket, but the present value of Mr. Gerry's land is due, not to himself or his work, but to the growth and efforts of the community as a whole.—*Springfield (Mass.) Republican, 2/5/02.*

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EXTRACT FROM A LETTER OF MICHAEL DAVITT TO THE "STANDARD" AFTER THE PHOENIX PARK TRAGEDY.—"This, at least, let me say for myself. If in the hot blood of early manhood, when chafing under the cruelties and indignities perpetrated on my country, I saw in an appeal to arms the only means of succouring her, there has dawned upon my graver thoughts in the bitter solitude of a felon's cell a nobler vision—a dream of the enfranchisement and fraternisation of peoples: of the conquering of hate by justice. I have suffered by their power, and, as I believe, by their ignorance and prejudice, but there is in my heart to-day no sentiment of bitterness towards the English people. The gospel of the land for the people is a universal gospel; and in its triumph is involved the social regeneration of England as clearly and as fully as the social regeneration of Ireland. In the heart of whoever receives it, race bitterness and ancient hatreds die away."

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MODERN Governments still wrong labour by pretending to protect it against foreign competition. What they really do is to swell the profits of the capitalist, to cripple the energies of the workman by narrowing his market, and to shorten the means of the consumer by making that dear which he wishes to purchase.—*Thorold Rogers.*

The *Isle of Man Times* and the *Isle of Man Examiner* have opened their columns to a discussion of the taxation of land values. Special articles on the subject have recently appeared in both papers. In a well-written statement above the initials B. C., in the *Examiner* of 5th May, the discovery is made that the Isle of Man, the well-known and popular pleasure resort, has its slums.

The writer says—"At present, in the lower parts of Douglas, there are hundreds of families crowded together in houses totally unfit for human habitation, where scarcely a breath of air or a ray of sunshine can penetrate. There is plenty of land within ten minutes' walk from Victoria Street where proper cottages could be erected to house all of these. The high price of land is the cause of overcrowding, with the attendant evils of disease and sickness."

Land Values will be posted at the old rate, 1/6 per annum, to any address in Great Britain.

LOCAL TAXATION.

Discussing the question of "Local Taxation" in the Liverpool newspapers, Edward M'Hugh, president of the Liverpool Society for the Taxation of Land Values, says:—Why not seek our local taxes where the land speculators gather their unearned riches—namely, from land values? Public improvements add nothing whatever to the intrinsic value of houses or buildings. Then why should houses and shops be taxed to pay for public improvements? Public improvements do unquestionably raise the value of land, and not of buildings. Then should not the value of land be taxed to pay for them? Why should the man who uses land to provide convenience for his fellow citizens be taxed more than the other man whose use of the land (or neglect to use it) creates a public nuisance? Increased population necessitates increased taxation. Increased population and increased public expenditure cause increased land values. Is not the increased land value in every way suited to satisfy the growing need for local taxation? Why then not reduce—if not abolish—taxation on buildings, and increase it on land values? The labour problem is: How shall all men willing to work always find an opportunity to work, and thus produce wealth? The taxation of land values, by destroying speculation and forcing valuable land into use at its true economic value, and at the same time relieving industry from the burdens that now weigh it down, will solve the housing problem, the wages problem, and the ever-increasing burden of local taxation.

Edward the Sixth, 1553: Edward the Seventh, 1902.

"FORASMUCH as the Great and Almighty God hath given unto mankind, above all other living creatures, such an heart and desire, that every man desireth to join friendship with other, to love and be loved, also to give and receive mutual benefits: it is therefore the duty of all men according to their power to maintain and increase this desire in every man, with well-deserving to all men, and especially to show this good affection to such as being moved with this desire come to them from far countries. . . . For the God of Heaven and Earth, greatly providing for mankind, would not that all things should be found in one region, to the end that one should have need of another, that by this means friendship might be established among all men, and every one seek to gratify all."

So runs one of the Letters Missive of King Edward VI., written A.D. 1553. The words sound strange in A.D. 1902, on the eve of the coronation of King Edward VII., when the rusty machinery of Protection is being re-erected at our ports.

THE TAXATION OF LAND VALUES.

II.—The System of Deduction from Rent.

(Contributed.)

If it is worth while, as contended in our last issue, to convince land-owners of the simple equity of the principle of taxing land values, it becomes especially necessary to study with care the machinery for levying such a tax, in order to secure that this simple equity of principle may not be sullied by inequity of application.

The first point is the absolute necessity of a fair and reasonable valuation. And, in this connection, the price that a willing purchaser would pay to a willing vendor is the best and simplest basis that can be found, as it may always be tested by a comparison with sales and purchases in the open market. One of the main reasons for the anomalies of our present rating system is the fact that rental value, and not selling value, is the basis of valuation. Rental value depends on so many different things—variations in the condition of the land, in the use to which it is put, in its present capabilities, and so forth. The result is that all small occupiers—everyone of whom pays a full rent—are rated up to the hilt; while the large owner and occupier too often succeeds, by a technical quibble, in escaping a considerable share of the rate-burden.

But if *selling value* be taken as the standard of valuation, all such difficulties disappear automatically. For when a man sells a plot of land, the price he receives includes all its conditions, capabilities, and potential uses. By such a standard all owners, large and small, will be fairly treated, and the amount of the tax equitably distributed among them.

There are some friends of the principle of taxing land values inclined to doubt this conclusion—not because they think the proposed standard of valuation unfair, but because they consider that something more is needed to ensure an equitable distribution of the tax, namely, a system whereby the tax (or a fair proportion of it) may be deducted from each rent paid in respect of the land taxed. This can only be achieved by interfering with the operation of existing contracts—a proposal condemned as unjust by owners, with practical unanimity. If a satisfactory measure is to be passed in the near future, it is essential either to abandon altogether the proposed interference with contracts, or to show our land-owning friends that it is just.

The House of Commons has, of course, full power to decree, not only what taxes shall be levied, but upon whom the liability to pay them shall rest. The question is upon whom the liability to pay a land-value tax should equitably rest. And the answer naturally given to such a question is that the person in actual enjoyment of the land value should pay the tax. Schemes setting out how the value of one particular site is divided, according to the amount of rent, between the freeholder A, the lessees B and C, and the occupier D, have a great appearance of system and reason. But a closer examination of all such schemes will disclose the fact that all the various parties who receive a fixed rent for a fixed period have absolutely parted with the land in respect of which that fixed rent is paid, with all its risks, profits, and capacities, for the length of the period over which the contract extends. A proposal to pass on the tax to such parties, in order to relieve the person who *has* full control of the land and full enjoyment of its benefits, may perhaps appeal to those promoters of class prejudice desirous of enriching the public treasury at the expense of their political opponents: but it can hardly fail to repel the man of fair mind seeking only a measure of justice.

To approach the question from another side, let us assume a plot of land to be sold in December, 1901, and consider whether the seller or the purchaser should pay the land-value tax for 1902. Probably every reader of this article will agree that it should be the purchaser: the seller has taken his purchase money and gone, and the purchaser has taken over the land with all its benefits and liabilities.

Now let us suppose that the land, instead of being sold, is feued at a fair and reasonable feu-duty. Should the

“superior” or the feuar pay the tax? Obviously not the superior. This transaction is, in its essentials, identical with an absolute sale. The only difference—one entirely of detail—is that the seller takes his purchase money in the shape of a perpetual annuity instead of cash. The feuar is the person in full enjoyment of the land and all its benefits, and he is consequently the fit and proper payer of the tax.

The English chief-rent system is practically analogous, but in some English towns the system of building leases prevails to a large extent. It is similar to the Scotch feuing system, except that the lease is not perpetual but runs only for a fixed number of years—usually 99—and the annual payment is called ground-rent, and not feu-duty. In this case, again, the transaction in its essentials resembles a sale: but the payment takes the form of a terminable annuity, with a power of resumption at the end of the term. Some may be inclined to contend that this power of resumption makes a real difference, and constitutes a reason for making ground-rent receivers liable to the tax, while “superiors” are not. But it must not be forgotten that, when the power of resumption is exercised, the original owner enters into enjoyment of the land and its benefits, and at once becomes fairly liable to the tax. Surely this fact gives no shadow of ground for taxing him while he is out of enjoyment.

Now the argument which applies to a lease for 99 years applies equally, *pro tanto*, to leases for 50, 21, 14 and 7 years. Each holder of a lease is, while it lasts, the practical owner of the land, for he is in full enjoyment of all its benefits. Each grantor of a lease, on the other hand, has parted with that enjoyment until it expires. And we must either be content to exempt all grantors of leases from payment of the tax by way of deduction, or, to be consistent, we must pursue the quest from lessee to lessor, from purchaser to vendor, and so back and back until we reach the owner who did not *buy* but “*took*” the land—an absurd and impossible proposition!

The deduction idea, however, is not only unfair: it is ineffective. It is always possible to counteract its working. If it were in operation at the present time, every grantor of a lease would bear the fact in mind in settling the amount of rent; and the lessee, knowing he could deduct the tax, would not be unwilling to pay a little higher rent in consequence. So that there would be a complicated and costly system of deduction administered side by side with a practical arrangement to destroy its effect, a consummation likely to result in friction and trouble to all concerned, but in nothing more. It may be arguable whether the effect of a system of deduction would be wholly, or only partially, destroyed by the higgling of the market: but the game is clearly not worth the candle.

Of course in the case of occupiers on short tenancies, a week, a month, or a quarter, a system of deduction does not, practically, interfere with contracts; and on the other hand it is desirable for the protection of the ignorant, who would otherwise be taken advantage of. In fact, there seems to be no very strong reason why, in such cases, the tax should not be collected direct from the rent-receiver. Lord Balfour's report recommends the deduction of one-half the tax, with the object of maintaining the interest of the occupier in the spending of that half which he pays himself: but its condemnation of interference with existing contracts is as clear and explicit as its still more important condemnation of rateable value as the basis of local taxation.

On the whole, therefore, our conclusion must be that we cannot justify an interference with existing contracts. That granted, we can freely appeal to our land-owning friends to join us, confident in the justice of our system as well as the justice of our principle. For the taxation of land values means no class-feud between owner and occupier, no aggrandisement even of the many at the expense of the few. It is simply the substitution of a just, simple, and scientific system of taxation for an unequal, complicated, and illogical one; and the object of those whose hearts are given to this cause is not an attack upon any individual or class in the community, but the consummation of equal rights and equal opportunities for all!

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English Land Restoration League, 376 and 377 Strand, London, W.C.]

For reasons given in this column last month, it has been found necessary to postpone the annual meeting of the League, usually held in May, to a later date. As the summer holiday season will follow hard upon the Coronation festivities, a month or two will necessarily elapse before such a meeting can be conveniently and successfully held. The Executive propose to devote the interval largely to a very careful consideration of the present position and future work of the League.

After a thorough review of all the facts at the last four meetings of the Executive, the following resolutions have been *unanimously* adopted:

1. That this Executive recommend to the annual meeting—
 - (a) That the name of the League be altered to THE ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.
 - (b) To adopt a Statement of Principles, to be included in the next annual report, explaining and justifying the Taxation of Land Values.
 - (c) That the Constitution of the League be so altered as to allow of the annual election of a President, Vice-Presidents, and other necessary officers; of an Executive Committee, to be called together at least once a fortnight; and of a General Committee, to be called together when something of importance has to be communicated, but at least once a quarter.

This important resolution is printed in the present issue of *Land Values* in order that members may be made acquainted with proposals which they will be asked to consider and vote upon at the next annual meeting, and may have an opportunity, in the meantime, of expressing their opinions thereon. Copies of the proposed resolutions, of the draft "Statement of Principles," and of the suggested amendments to the Constitution, will, of course, be sent to every member before the annual meeting. Suggestions from members will be welcomed.

Many members who are already taking this paper through a newsagent will probably receive a second copy, this month, from the office. It would greatly help the Executive in their efforts to make the paper better known if each such member would kindly (1) hand the extra copy to some friend who is likely to become a subscriber; (2) send to the Secretary the name and address of the newsagent by whom he is being supplied. A list of agents selling the paper appears in the advertisement columns.

A conference of delegates from Co-operative Societies in Bristol and Somerset was recently held at Crewkerne. Mr. Verinder's paper on "The Land Question, chiefly in its relation to Labour and Taxation," was read by the Secretary of the local society. After discussion, the following resolution was carried unanimously: "That this conference, having considered the land question as set forth in Mr. Verinder's paper, and believing it to be at the bottom of nearly all social evils, respectfully requests the United Board of the Co-operative Union to continue to ventilate it on every possible occasion." An amendment, "to urge the necessity of Co-operative Societies acquiring all the land they possibly can," was lost.—Mr. B. Riley, formerly one of the "Red Van" lecturers of the League, addressed a conference of branches of the Women's Co-operative Guild, at Huddersfield, on April 19th.—The United Board have again included the Land Question in their educational programme as one of two subjects specially recommended to Co-operators for study during the session 1902-3. In this connection, Miss Llewellyn Davies, in the *Co-operative News*, advises Co-operators to take in *Land Values* every month.

The demonstration in Hyde Park, on Sunday, May 11th, against the Bread Tax, showed most clearly the steady drift of progressive political thought in our direction. From almost every platform one or other of the speakers emphasised the fact that the most equitable form of taxation was the taxation of monopoly and privilege—*i.e.*, the taxation of land values. This was, perhaps, most strongly advanced from Platform No. 2, of which one of the most active members of our Executive (Mr. W. C. Wade) was chairman, and from which Mr. L. H. Berens, Hon. Assistant Treasurer of the League, had his first opportunity of addressing a Hyde Park meeting.

The following extract from the leaflet distributed by thousands at the demonstration tells its own story:

Why was the people's food selected for this taxation? There are many fields of unjust profit all waiting for the taxpayer. Why are the millions of ground values in London, created by the community but from which they derive not a penny benefit, to be exempted? Why is it that but twelve months ago this Tory Government gave to the landlords, without any necessity, without receiving anything in return and simply as a bribe, a sum almost equal to the amount which will be realised under this tax? Let this last tragic fact be fully comprehended. This tax on the people's food is being raised simply to enable two millions a year to be given to the landlords. The Government had only to withhold the sum which last year they gave to the landlords of England under the Rating Act to have rendered the tax unnecessary.

A member of the League wrote to Lord Charles Beresford, the new M.P. for the great industrial constituency of Woolwich, and received a reply in which his lordship, through his secretary, admitted that the taxation of land values is "a matter that requires great consideration." It evidently requires greater consideration than Lord Charles has been able to give it, for he goes on to say that

If the taxation of land values were brought into law it would defeat its own object, as there can be no law that can prevent private rents being raised, as they would be in large cities like London and its suburbs where the demand exceeds the supply. This is a matter which must be governed by the law of demand and supply.

This is just what we might have expected from a candidate who advised the people of Woolwich to avoid any inconvenience arising from the Bread Tax by "going to a shop where the price has not been raised!"

The Hon. Claude Hay, M.P., having sent to the Shoreditch Labour League a copy of the *National Review* containing his article, "Home Truths about Housing," has received in exchange a much-needed elementary lesson in the economics of the housing questions. In a letter to the *Hackney Express* the League tells the Hon. Claude that

The case for Railway Nationalisation—with which friend Hay warns the shareholders—and the case against Landlordism is indeed fully made out; these matters we agree are too vital to national life to be the "plaything of a badly managed private monopoly"; and most certainly—though some little may be done now to remedy the worst effects of the house famine by the immediate adoption of Part III. of the Act, and active proceedings under it, no solution of the housing problem is possible until measures are taken to force vacant land into the market—now withheld for pecuniary gain—and to prevent the value of public improvements falling into the pockets of private landlords. One might as well pour water in a sieve as spend money on improvements while the present system of land tenure prevails. This fundamental iniquity of land monopoly is at the base of the housing problem, not alone in London but in all parts of England, and unless men are willing to tackle this question at the root, they show themselves "indifferent to the housing question and all it involves though they hypocritically pretend to be anxious about it."

We have good reason to hope that at the next election the Hon. Claude Hay will be replaced by a Member who does not need to be taught elementary truths about land values. The Shoreditch Labour League, which is affiliated with the E.L.R.L., and sends a very capable representative to our Executive, is working hard to educate the constituency on the taxation of land values.

FRED. VERINDER, Gen. Sec., E.L.R.L.

THE JOHANNESBURG RATING BILL.

Discussion at the Town Council.

On Wednesday, March 26th, the Johannesburg Rating Bill, to which we referred in our last issue, was submitted to the Town Council of Johannesburg.

The Chairman, Mr. W. St. John Carr, in moving the reading of the Rating Bill, pointed out that the principle underlying the Bill was that the only rateable property should be land in respect of its leasehold, freehold, or quit-rent value; and that buildings should not be rated. He contended that the value of land within the municipal area was not due to the individual enterprise of the owners, but to the collective industry and enterprise of the community and the expenditure of public money. Hence, by making land values the basis of assessment, the community would share, if only to an infinitesimal extent, in the value due to its industry and enterprise, and the expenditure of its own revenues. He pointed out that such a system of assessment would induce those who held land for speculative purposes to be more ready than hitherto to make it revenue producing, or to dispose of it on reasonable terms to those who would put it to practical use; and also that it would encourage citizens to acquire land to build on and improve, without fear of being fined, by increased taxation, for so doing. Hence the general effect would be to induce people to build on and improve land, to reduce rents, and to make houses both cheaper and better. In conclusion, he pointed out that rating land values only would not involve a greater burthen on the stand-holders and land users than heretofore, but on the contrary, owing to the broadening of the basis of assessment, would tend to lessen it. And, finally, that it would not weaken, but rather strengthen, the credit of the town.

Mr. F. Lindsay, in seconding the motion, pointed out that there were two important principles contended for in the Bill. Firstly, the assessment of land value only; secondly, legislation with a view of preventing the individual, whose holding or interest in the land is assessed, shifting responsibility for the payment of such assessment on to others. He emphasised the fact that, while the assessment of land value tends to reduce both the rental and selling price of land, the taxation of buildings tends to make rents higher and accommodation worse. In conclusion, he contended that their object was to make each citizen bear his fair share of taxation, or pass his interest on to those who were willing to pay the taxes justly leviable in respect thereof.

Mr. A. Mackie Niven, in supporting the Bill, first alluded to the glaring anomalies and inconsistencies of the old system of rating, which he condemned as hindering the progress and development of the community, and as eminently unjust and injurious to the industrial and trading portions of the community. The proposed method, on the other hand, while it puts the burden of public expenditure on those who so greatly benefit by such expenditure, yet only appropriates for public purposes an infinitesimal part of that large enhanced value of which these are the fortunate recipients. The Committee, he said, only anticipated opposition from two quarters. From those who have given little or no attention to the subject and did not understand it: these, he was glad to say, were a gradually diminishing number. Secondly, from those land monopolists and land speculators, whether individuals or corporations, who did understand the question, but whose selfish anti-social interests were diametrically opposed to those of the rest of the community. He defended the proposal as democratic, as a direct benefit to industry and to the industrial classes, be they rich or poor. In conclusion, he contended that there would probably never be a more favourable opportunity to initiate such a just, beneficial, and necessary reform in the system of assessment.

Mr. S. J. Jennings moved as an amendment that the consideration of the Bill be deferred for one year. He thought that a Bill should be prepared "on the broad conservative

lines which the experience of many years has shown to work well, and are in harmony with the general trend of the political thought of our race." The members responsible for this Bill, he said, "seem to have absorbed some of the single-tax heresy so favoured by Henry George and the Sand Lot orators of San Francisco, but discredited by thoughtful economists." Moreover, he thought "the innovations of the Bill, even if they were correct in principle, ill-timed and inexpedient," and likely to interfere with the borrowing powers of the community.

There was no seconder to the amendment, which consequently fell through.

Mr. W. A. Martin said—The owner of building land within the municipal area is under a moral obligation to the community. The land has been laid out as building sites, and he is under the obligation to put it to beneficial use. If he fail to do this, he imposes upon the community a disability, because he reduces the quantity of building land available, and thus artificially increases the value of all land within that area. Any such holder is holding for purposes of speculation; and the increase in the value to which he looks forward is brought about by two factors: to the greater enterprise of his neighbours who put their land to use; and to the expenditure of public monies in the different forms of municipal enterprise. Such monies have to be provided by means of rates, and are paid by the community as a whole. The owner of vacant land benefits through the expenditure of these rates at least equally with the owner of land upon which buildings have been erected. Indeed, he benefits to a larger extent; for any appreciation in value due to this expenditure accrues in larger proportion to the owner of vacant land than to the owner of land and buildings combined. In any case, however, the owners of all property, whether consisting of land only or of land and buildings combined, benefit at least equally through the expenditure of the municipal rates. Hence it is only equitable that each should contribute equally to their provision. If, however, buildings as well as land are rated, it is quite evident that the owner, who has put his land to beneficial use, has to pay more towards the rates than the owner of vacant land only. In conclusion, he contended that the result of taxing land values only would undoubtedly be to bring into the market, and make available for use by the community at large, a considerable quantity of land at present held by land companies and others as a speculation. By the fact that there is no tax upon buildings, owners of land would be encouraged to invest their money in buildings, and the general result would be the ultimate reduction in rentals and a decrease in the general cost of living. (Applause.)

Mr. F. D. P. Chaplin, in a brief speech, expressed his opposition to the principles underlying the Bill. He referred to the recent division in the House of Commons, and expressed the opinion that if that great and impartial body decided against a similar Bill, they in South Africa might well pause before committing themselves to it. As far as he was concerned, he had not heard any argument to convince him that it was unfair to levy rates on buildings.

Mr. H. F. E. Pistorius said that it must be patent to everyone that the time was opportune for passing a Rating Bill, and also that the taxation of land was desirable. In the past freeholders had escaped taxation entirely, and that was wrong in principle. Though he had heard no arguments why buildings should be exempted from taxation, he thought that they should all admit that the proposed system was an absolutely correct basis to start from. He thought, however, that the landlords would be able to pass such taxation on to their tenants.

Mr. W. Hosken said that he thought they were all agreed on the principle of levying rates on the freeholder, who in the past has escaped scot-free. He expressed his surprise at Mr. Jennings' deprecatory allusions to one of the greatest men America had produced in modern times—Henry George; and referred to the effrontery of the Johannesburg

Star, which he thought should be re-christened *The Fossil*, in making similar references to a man who was held in high respect by tens of thousands and possibly millions of English-speaking people. In conclusion, he contended that the main principle of the Bill was right, and trusted the Council would adopt the Bill, and thus deserve the gratitude of all those who were coming back to live and work in Johannesburg.

On the motion of Dr. Davies, the debate was adjourned till the following Wednesday.

Before resuming the debate on Wednesday, April 2nd, a long letter was read from Mr. W. W. Hoy, a member of the Council, expressing his regret at not being able to be present, and his cordial approval of the Bill.

Dr. Davies, on resuming the debate, confessed to having been so overwhelmed by the oratory of those in favour of the Bill that he was compelled, in self defence, to move the adjournment of the discussion. He expressed the opinion that it was the presence of the people which necessitated public expenditure, and who derived the benefit therefrom. He admitted that a man who held vacant land should pay his fair share in so far as he received benefit. But he thought that if they were going to tax only those who owned land, vacant or otherwise, then they would fail to get at the people who were deriving benefits from the town. There was, he said, a good deal of confusion of ideas in this matter.

Mr. W. H. Rogers was in favour not only of a tax on land but a tax on buildings also. He had consulted two or three representatives of land companies and building companies who were in favour of a modified tax on buildings.

Mr. W. Dalrymple said that they were fairly unanimous that freeholders and leaseholders should pay the tax. The only difference was as to the matter of buildings, whether they should be taxed. People who put up buildings did not put them up for pastime, therefore, he thought, they should pay their *pro rata* share. He should vote for the Bill if it provided rating on buildings.

Mr. W. Shanks expressed himself agreeably surprised at the recommendation of the Committee. He had not heard a single argument to show why buildings should be taxed. If they established the principle of the Bill they would, he thought, confer an inestimable benefit on the community.

The Chairman then put the motion—"That this Bill be read." There was but one dissident; a division was not challenged; and the Chairman declared the motion carried. The struggle was, however, renewed over the Fourth Clause, which read as follows:—

For the purpose of this proclamation the term rateable property means and includes land and any and every partial interest in land other than a lease of land for a term as originally granted not exceeding fifteen years, and any and every other right or interest in or with respect to land, &c., &c.

Mr. Rogers moved that the clause be referred back to the Committee, with the recommendation that buildings be included after the term land in the definition of rateable property. Mr. Dalrymple seconded the amendment.

Mr. Jennings moved a further amendment, that in addition to buildings all immovable property, such as concessions for tramways, if such existed, should also be included. It was pointed out that Mr. Jennings' amendment was provided for in a subsequent clause.

After some further discussion, the amendment was lost by the casting vote of the Chairman.

—Abridged from "THE STAR," Johannesburg, S.A.

The Newcastle Co-operative Society has hit upon a novel method of bringing the meaning of the new taxation forcibly home to the consumer. A whole window has been devoted to goods affected, and in bold letters are the words, "All the goods in this window are taxed by the new Budget." Other societies might with advantage follow this example, so that he who runs may read.—*Co-operative News*, 17/5/02.

TOM L. JOHNSON ON FARMERS AND THE TAXATION OF LAND VALUES.

"A tax on land would be an unjust and iniquitous system of taxation, but a tax on land values would be the most just and blessed system that the world has ever known."

Farmers are great owners of land, but not of land values. We have land in our city that sells at the rate of five million dollars per acre—any of you farmers got land as valuable as that? In New York City there is land that sells for fifteen million dollars per acre—got any land in this neighbourhood at that price? Let me tell you of a little talk I had one day with Congressman Pierson, of Tuscarawas County, when we were in Washington together. Pierson was a farmer, and he said to me one day: 'Tom, I cannot go your Single Tax, as it would be a hardship on the farmers, and they already have more than their share of the burden of taxation.' I said: 'Look here, Pierson, if I thought the Single Tax would increase the farmers' burden, I would not stand for it for one minute. In fact, if I did not know it would be the greatest blessing to the farmer and the working men of the city, I never would advocate it again. I can show you that the Single Tax will lighten the farmers' burden as compared with the present method. Let me ask you some questions, to see if we can get at the facts of the matter. How much, Mr. Pierson, of the present tax do you think the farmer bears?' 'Well,' he answered, 'the farmers constitute over half the population of the United States, and I should say that they pay at least 60 per cent. of all taxes.' 'Very well, let's call it 50 per cent. to be safe.' 'No, no,' said Mr. Pierson, 'that's too low, they pay more than 60 per cent., rather than less.' 'All right, but to be safe, let's call it 50 per cent. Now, Mr. Pierson, I want you to tell me how much of the value of land the farmers have in the United States? Please take into consideration all the valuable coal lands, the iron, silver, gold, copper, and other valuable mines—the water power privileges, the railroads and their terminals, including street railroads, telephones and telegraphs, for these are built on the most valuable lands; all the gas and electric lighting rights of way, built on land of great value; all the city lots, some of which are worth more than a county of farming land. I want you to take all these into consideration, and then tell me how much of these values the United States farmers have.' Mr. Pierson said: 'Well, I should say less than 5 per cent.' I said, 'Call it 10 per cent., to be safe.' 'Oh, no, no; that's double.' 'Well, we will call it 10 per cent., anyway. Now, don't you see that if the farmers are paying 50 per cent., that if all the taxes were raised by a Single Tax on land values, the farmer, since he has but 10 per cent.—you say 5 per cent.—would pay less: that his taxes would be reduced five times? That instead of paying one-half as now, he would, under that plan, pay but one-tenth?' 'I declare, Tom, I never looked at it in that light, and I guess you have got me.'

"So I say to you farmers that this Single Tax, of which I am proud to be an advocate, would be to the overburdened farmers and working-men the greatest boon, the greatest blessing, the greatest God-send that any country ever knew."—*The Star, San Francisco.*

Protection has been defined by one of our London friends as the policy of cutting off one's own nose to spite one's neighbour's face.

PLACE human beings in proper relations under favouring circumstances (under which I include education and intelligence) and they will do right rather than wrong. Hitherto the heritage of the great majority has been filth, squalor, famine, ignorance, superstition; and these have impelled many to indolence and vice, if not to crime. Make their external conditions what they should be, and these will give place to industry, sobriety, and virtue.—*Owen.*

News of the Movement.

Natal, S.A. THE Report of the Lands Commission of Natal, issued in March last, is interesting reading, and affords additional verification, if any such were needed, not only of the universality of the Land Question, but also of the identity of the methods everywhere pursued by the monopolists and their supporters. The colony of Natal (excluding the province of Zululand and the territories annexed to that province) contains approximately 12,000,000 acres of land, of which 10,800,000 acres have been alienated, or are in process of alienation, and about 1,200,000 acres, "mainly in the least accessible districts of the colony," are still Crown Lands. In their Report the Commissioners feel themselves justified in referring to the process of alienation as a process of "giving away the Crown Lands of the colony;" and they emphasise the fact that the only object of such a process was "the occupation of the lands by Europeans." For the most part this object has not been attained, and the land has passed under the control of "people who, under the conditions, ought never to have been allowed to retain them." As far back as 1857 the evils of absentee and speculative ownership of land was already felt and recognised. On the 24th of March of that year, Lieutenant-Governor Scott, on opening the new Legislative Council for Natal (the first governing body including some elected members), said:—

"I may here remark upon the fact of a large area of the alienated lands of this colony being held by absentees or speculators, who do not contemplate becoming settlers, but who alone seek to benefit themselves by awaiting an increased value of their land at the expense of the exertions of the true and industrious colonists. By this process the former contributes comparatively little to the advancement of the colony, while the latter is made to bear an undue share of the difficulties necessarily incident to a rising community.

"I would gladly acquiesce in any measure you should propose, by which the resident and industrious agriculturist might be relieved from this unequal burthen. Might not this in some degree be obtained by imposing a double rate or tax on all unoccupied land?"

After referring to this speech, and emphasising the fact that the results of such anti-social efforts are the same whether the speculator and monopolist is a resident or an absentee, the Commissioners express their conviction that "the remedy for this state of things is a general tax on land." Hence they recommend a tax of "1½ or 2 per cent. on the naked land value." To make this proposal more acceptable to the uninitiated amongst the *bona-fide* settlers, they recommend that the tax should be reduced "on lands beneficially occupied;" and that the revenue it yields should be earmarked "for the construction of branch railways, and for new and improved roads other than main roads." "Subject to the foregoing," they add, "we found little or no opposition to the idea of a tax on land. Your Commissioners are in accord with this opinion."

The good cause is progressing, even in South Africa, and we feel convinced that this Report will inspire our co-workers there and elsewhere to renewed efforts in its behalf.

Queensland. THE Labour Party, which constitutes the Opposition in Queensland, is fighting the coming elections with a land values tax as the principal plank in the platform. Unfortunately, it advocates an exemption up to £300, and thereby destroys much of the value of the tax by making it a class measure and ignoring its principle. The amount aimed at is only one penny in the pound—£1 5s. a year on a £300 property. How many democrats will want to be let off this sum as a bribe to vote for the fairest tax on earth?—*Arena*.

Canada. IN a letter to the *Globe*, on "Taxation and the Land Question," Mr. W. A. Douglas, Toronto, writes:—"I have before me a list of the possessions of six noblemen in the old land, whose estates exceed 2,000,000 acres, an area equal to one-sixth the cultivated part of Scotland, one-eleventh the assessed land of Ontario, or equal to the six counties bordering on Lake Erie. The rental of these lands amounts to 6,000,000 dollars yearly. There are millions of people in that country who will never own a single inch of the land 'which the Lord their God gave them.' They will never know anything of the fulness of life. The number of beggars is appalling. The contrast between the excessive toil of those who make the wealth and the lives of elegant ease of those who glory in excessive riches, the contrast between the sumptuous luxury of those who toil not, neither do they spin, and the pitiful fare of those who bear all the burdens, this contrast is the disgrace and the menace of our civilisation and the abnegation of the essential principles that lie at the basis of our religion."

Massachusetts, U.S.A.

A BILL is now before the Legislature of Massachusetts empowering cities and towns to raise revenue for local taxation in such ways as they may see fit. On March 4th, C. B. Fillebrown appeared before the committee, and made an address in advocacy of the bill. The comments of the press of Boston are, as usual, encouraging. The *Boston Post* says: "The bill is reasonable; it ought to pass." The *Advertiser* says: "We should not be at all surprised to find support for the bill coming from quarters entirely disconnected with the single tax propaganda." The *Beacon*, commenting upon the address of the president of the Single Tax League before the legislative committee, says: "The injunction of Mr. Fillebrown to study ground rent is unquestionably worth heeding by all who are interested in the subject of equitable taxation."

THE TAX ON FOOD.

A PORTSMOUTH PROTEST.

A ROBBERY OF THE POOR.

ON Tuesday, April 29th, the Portsmouth Single Tax Union called a most successful meeting to protest against the Budget, more especially against the tax on bread. On opening the proceedings the Chairman (Mr. S. R. Cole) explained that the Single Tax Union was distinctly opposed to all taxes on food. He read a letter from Mr. A. J. Owen, who denounced the tax on corn as a robbery of the poor. (Cheers). The following resolutions were proposed and carried:—

1. "That we, the citizens of Portsmouth, in public meeting assembled, emphatically protest against the proposed legislative duty on corn, as a violation of the principles of free trade." (Proposed by Mr. J. M. M'Guigan; seconded by Mr. J. Erving).
2. "Whereas the land tax of four shillings in the pound is levied on assessments fixed in 1698 and only yields £750,000, this meeting calls for the imposition of the tax upon the present land values, which is calculated to produce a revenue of £40,000,000 per annum." (Proposed by Mr. W. Stevens; seconded by Mr. Trodd).

On the motion of Mr. Mills, seconded by Mr. Boss, it was decided to send copies of the resolutions to the Chancellor of the Exchequer and the Borough Members. A hearty vote of thanks to the chairman closed the meeting.—*Abridged from the "Portsmouth Evening News," 30/4/02.*

HE that will not reason is a bigot; he that cannot is a fool; and he that dares not reason is a slave.

LAND VALUES.

Established June 1894, and hitherto published as "The Single Tax."

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Published the beginning of each month at 13 Dundas St., Glasgow; and 376-377 Strand, London, W.C.

PRICE ONE PENNY.

By Post in Great Britain and Ireland, 1/6 per annum.
Post Free in United States, Canada, and South America, 50 cents. Payable in advance.

All Communications to be addressed to THE EDITOR,
13 DUNDAS STREET, GLASGOW.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George.*

THE BREAD TAX.

THE Budget Bill has now passed its second reading, and we have heard all that can be said in defence of it. The more we consider it, the more disgraceful and distressing does the whole business appear. Last year Sir Michael Hicks-Beach imposed the sugar tax, which affected not only sugar, but a large number of other articles of food. The chief sufferers were the women and children among the very poor. The Women's Co-Operative Guild pointed out to the Chancellor of the Exchequer that this would be the case. He replied that the fact was admitted, but that it would not affect the determination of His Majesty's Government. This year we have the duty on imported corn, which covers not only wheat and flour, but some forty other articles consisting of cereals. The Chancellor of the Exchequer has determined to raise two and a half millions per annum by taxation levied on the absolute necessities of life for the very poorest.

In introducing the Budget, Sir Michael Hicks-Beach dishonestly described the corn tax as a registration duty and not a tax on food. But the phrase could not deceive anybody, and only showed that Sir Michael was ashamed to describe what he was doing in straightforward language. Equally childish were

the contentions put forward that the tax was not Protection, and that it would not raise the price of bread. The tax must to some extent raise the value of home-grown corn: that is to say, the increase in the price of bread will not all go to the revenue in the shape of tax, but will in part go into the pockets of some of the rural landlords. The effect in this direction of the present duty of 1s. a quarter may be small, but the first step in a matter of this kind is ominous and fraught with grave peril for the future.

But apart from the evils of Protection (meaning the enrichment of certain landlords at the expense of the community), there are objections enough to a tax on bread. Even if the tax were "not for Protection, but for revenue only,"—supposing, for example, that home-grown and imported corn were equally taxed—it would not cease to be a matter for shame and regret. We have said that it was childish to pretend that the tax would not raise the price of bread. In poor districts, among people to whom the expenditure of every halfpenny is a matter of vital importance, competition always brings down the price of bread so low that there is no margin of profit for the trade, and if any tax is imposed, the price must go up, or bread could not be provided. For the poor, the loaf must rise in price or suffer in quality. On April 19th, a doctor, writing from the north-east of London, said that in Hackney and Bethnal Green "the bakers have raised the price of the quarter loaf from 4½d. to 5d. A poor patient of mine (a widow with four children), whose earnings are but 12s. per week, explained to me yesterday that the rise means 7d. per week out of her pocket." The tax means little, no doubt, to the well-to-do and the fairly well-off, and the talk about "broadening the basis of taxation" is transparently absurd and insincere. It is hardly credible that Sir Michael Hicks-Beach should have spoken in Parliament, when leading up to the bread tax, of "finding an article of universal consumption from which a large revenue could be produced without putting any injurious or oppressive burden on any individual or class." He could not have devised any other tax which would fall so injuriously and oppressively on the class least able to bear the burden—namely, that large class of the population who already are short of the necessities for healthy life. When Earl Percy defends the Budget by declaring eloquently that we all are, or ought to be, ready to make sacrifices for our glorious Empire, the thought occurs that, so far as the bread tax is concerned, the sacrifice is vicarious on the part of noble earls. To those living with something to spare above the bare subsistence level, the tax is an almost negligible quantity; to those hovering over that level, and to those who are sunk below it, it may be a matter of life and death.

For many years it has been the common aim of all reformers and philanthropists to raise the standard of living of the poor—to secure higher wages and lower

prices. This has been done to some extent. Thanks to cheap food and comparative freedom of trade and industry, the workers in this country have enjoyed better conditions than those in any other European country. It is true that the development of trade and industry has meant a steady increase in land values, and that a large part of the increase of wealth tends to be swallowed up in rent. Nevertheless the wage-earners have gained something, especially in the skilled and organised trades. There has, of course, remained a large number of people whose earnings seldom rise above the bare subsistence level, and who have to struggle against one another to obtain work at the lowest possible remuneration. But even with such people things are not so bad but that they can be made worse. Things can be made worse by bad taxation, just as they could be improved by good taxation. It is certain that taxes on necessary food must lower still further the standard of living where it is low already. Those who were before half-starved may be killed outright or driven into the work-house, and others may be reduced to semi-starvation. The good which has been achieved by the efforts and reforms of the last sixty years may be soon undone. The uphill struggle of labour against privilege and oppression has been slow and severe. Those who have been struggling up are now thrust down again; and once thrust down, their upward struggle again must, in any circumstances, be slow and severe. Even if the bread tax is abolished again in a few years, as we trust that it will be, its evil effects will last much longer in the shape of the lowered standard of living among the workers, which will enable the privileged classes to appropriate, for a time, at any rate, the benefit of the remission of the tax.

We said above that things can be made worse by bad taxation, and could be improved by good taxation. Let there be no mistake about this. There *is* a method of taxation which in its very operation would tend to raise the standard of living and make it easier for everyone who works with hand or brain to obtain a livelihood. Just consider what becomes of the total wealth produced in this country year by year. It falls into three divisions. Part of it goes as return to labour and capital. Another part of it takes the form of land values, and is paid to those who control the use of the land—is paid to them, not in return for any effort or outlay on their part, but simply as a toll levied for the use of what is provided by nature. The third part is taken by the Government as revenue for national and local purposes. This third part has now to be increased: the Government require further funds. They can procure further funds by taking something either from the earnings of labour and capital or from land values. Which would be best? If the Government take by taxation any part of the return to labour and capital, as they do when they levy taxes on the processes, products, and

earnings of trade and industry, then they reduce earnings, raise prices, check industry, and lower the standard of living for the workers. If we are to enjoy the benefits of free trade and free industry, we must not only abolish the duties on imports—on tea, sugar, corn, &c.—but we must also cease to levy taxes and rates, as we do at present, on houses, shops, warehouses and factories, on plant and machinery, on agricultural improvements, on mining works. The evil effects of such taxation are felt throughout the whole of society, but fall most disastrously on those who find the greatest difficulty in earning a living. So much for the one alternative. What of the other—the taxation of land values?

If the Government were to tax land values, they would not be depriving any one of the return due to his labour or outlay, nor would they be diminishing any one's earnings. For land values are not the outcome of the exertion or expenditure of any individual. Land values arise from the presence and activity of the community, and in taxing land values the Government would only be taking for public purposes what is essentially a public fund. The individual recipients of land values do not, as such, render any service to society in return for the value they receive. On the contrary, they are apt to use their power to the detriment of society by demanding an excessive toll, and refusing to allow the land to be used until that toll is paid. While taxation is not levied according to land value, land-holders are encouraged to withhold some land from use, and enabled to exact inflated prices for other land. The result is that industry is checked and development retarded. The tendency would be counteracted by the taxation of land values, which would have an effect exactly opposite to the effect of other taxes. Other taxes depress industry, lower wages, and raise prices, thereby lowering the general standard of living. The taxation of land values would make it no longer profitable to withhold land from uses to which it could be put with advantage to society. By taxing land values we should make the national resources more freely available for industry. We should stimulate production and cheapen commodities, and leave earnings intact. Wages would tend to be higher and employment more regular; and the chief causes which keep down the general standard of living would be removed.

"What are we to do when we want a new source of revenue?" asked Sir Edward Grey in 1899. And he continued:—

"You may tax an article of general consumption, but that is what we want to put off as long as we can get something better. The whole tendency of the time is against it. What other source are you to find? If you go to the resources of the wealthier classes you go to the income tax, but you cannot go on increasing that for ever. You cannot tax removable property beyond a certain amount, because, if you do, it is apt to leave the country. But there is another source of property—fixed property, best known to us under the form of Land Values. Is it a fair source of taxation? I say it is not only a fair source, but I think it is one which, by reason of its very nature, recommends itself as being the fairest source."

These are the arguments which should have been heard in the discussion of the Budget of 1902. If Sir Edward Grey will not use them any longer, others will.

SCOTTISH SINGLE TAX LEAGUE.

ANNUAL MEETING.

Glasgow Herald REPORT.

The Annual Meeting of the Scottish Single Tax League was held in the League Hall, 13 Dundas Street, on Wednesday evening, 30th April—ex-Bailie Burt, J.P., President, in the chair. Among those present were Councillor H. S. Murray, Galashiels; H. C. Fairlie, and David M'Lardy.

The Secretary's report dealt with the work of the organisation during the year, and with the movement for the taxation of land values at home and abroad. A great many meetings had been held during the year in all parts of Scotland, and addressed by the speakers of the League. Several thousand copies of pamphlets and leaflets had been published, including special editions of Henry George's speeches, "Scotland and Scotsmen," "Crime of Poverty," "Moses," "Thy Kingdom Come," "The Single Tax," the monthly journal of the League, continued to make progress by increasing circulation, over 1000 copies now going abroad each month. The South Australian Single Tax League continued to take the paper as their monthly journal. The English Land Restoration League had adopted the paper since January last, which they were sending to their members, and circulating through the newsagents in London and throughout England generally. During the year the Town Councils of Liverpool, Birkenhead, and Bradford had joined the number of rating bodies who had petitioned Parliament in favour of the taxation of land values with a view to relieving the rates and to overthrow monopoly of land in and around our towns and cities, while the Glasgow Corporation are now engaged in convening a conference of representatives from the principal rating authorities in Great Britain and Ireland to consider how best to promote a general bill for the taxation of land values for local purposes. Satisfaction was expressed at the conversion of Mr. Henry, the City Assessor, for the principle for which the League stands. In a pamphlet issued by Mr. Henry on the taxation of land values, he says:—"He would propose that there should be additional columns in the valuation roll—one column showing £3 agricultural value, and the other column the £27 enhanced value—that enhanced value to be subject to a special municipal assessment." The event of the year in the affairs of the League was the Bazaar to raise funds to better enable the League to promote the taxation of land values, held in the Trades' House, Glasgow, on 20th, 21st, and 22nd March. The League had aimed at raising £1000, and had practically more than realised this sum clear of all expenses, besides the good work done in connection with the Bazaar in the matter of correspondence, the circulation of literature, and in the distribution of the special and artistic catalogue, produced at considerable time and cost. At the special meeting of the Scottish Liberal Association, held on 30th May, 1901, to consider how best to promote the principle of the taxation of land values, five recommendations were unanimously adopted which met with the cordial and hearty support of the League, in fact, the resolutions were so straight and pointed on the subject that they might have been drafted by the Executive of the Scottish Single Tax League. The question had been discussed at the instance of the Glasgow Town Council, and separately at a great many Town Councils, Urban District Councils, and Parish Councils during the year. At a meeting of the Trades Congress, held in September last at Swansea, a resolution declaring "the present basis of taxation to be wrong in principle and unsound in policy, and asking for the taxation of land values and of mining royalties" was submitted. A Socialistic amendment to the effect that it "is necessary that all the means of production, distribution, and exchange should become the common property of the nation" was defeated by an overwhelming majority. It was shown on a vote that delegates from unions with 685,000 members were opposed to the amendment, and others from

unions with 264,000 members were in favour of it, a majority against the amendment and in favour of the taxation of land values of 421,000. The Executive, while appreciating the expressed opinions of public representative men on the subject, feel called upon to cordially thank Sir Christopher Furness, M.P., for his manly and enthusiastic support of this policy both on the platform and in the press. The report of the Royal Commission on Local Taxation was presented in June last. A separate minority report, signed by Lord Balfour of Burleigh, Sir George Murray, Sir Edward Hamilton, and Professor Stewart, had also been presented strongly advocating the separate taxation of site values, while a minority report issued by Judge O'Connor advocated that land values should bear all the cost of local government. The English Land Restoration League and the Liverpool Society for the taxation of land values, along with the Executive, joined in printing, as a special pamphlet, Judge O'Connor's report. This had been widely distributed at home and abroad. Sir Henry Campbell-Bannerman, the leader of the Liberal party, along with a number of other representative Liberals, had drawn special attention to this minority report. Speaking at a meeting in London on 7th August last, Sir Henry said, "Will they (the Tory Government) take this report, or will they throw it over? Will they to this mild and tentative extent admit that land is made for men and not men made for land, and that the prerogatives and immunities attaching to land must give place to the welfare of mankind." In New Zealand during the year many striking polls had been taken for the adoption of the Act giving local bodies power to levy all local rates upon the unimproved value of land. In the City of Wellington, the capital of the Colony, the measure had been carried by a considerable majority. The New Zealand rating authorities, who have adopted the Act, now number 37—10 counties, 8 road boards, and 19 boroughs. In reply to queries addressed to Mr. R. J. Seddon, Premier of New Zealand, and to Mr. F. W. Houlder, Premier of South Australia, these gentlemen wrote in high praise of the success and effects of the taxation of land values now in operation in these colonies. Mr. Seddon wrote—"Popular opinion is very strong in favour of this policy, so strong that the repeal of it is out of the question," while Mr. Houlder stated—"There is no political party whose platform includes any repeal of the tax." A striking victory had been secured in the return to the Natal Parliament of Mr. Henry Ancketill, who stood as an out and out advocate of the taxation of land values, while recently the Municipal Council (nominated) in Johannesburg had declared for the taxation of land values. The report of the committee which the Council adopted might have been drafted by Mr. Ancketill, the single-tax member for Durban. Mr. Tom L. Johnson, in Cleveland, Ohio, and Senator Bucklin, in Colorado, continue their strong fight against monopoly and in favour of the taxation of land values with considerable encouragement. In conclusion, the Executive of the League invited the members and friends to continue to strengthen the organisation, and thereby strengthen the movement now spreading so rapidly all over the English-speaking world in favour of the policy it advocates. The report was unanimously adopted, and Councillor H. S. Murray thereupon moved the following resolution—"That this meeting views with regret and dismay the proposal of the Chancellor of the Exchequer to impose taxation on the food of the people instead of resorting to the only just method of meeting the national expenditure by the taxation of land values." This was seconded by Mr. John Cassels, and carried unanimously. A financial statement was submitted and office-bearers were elected for the ensuing year.

The office-bearers appointed were:—President—Councillor Peter Burt, J.P. Vice-Presidents—Edwin Adam, M.A.; Lewis H. Berens, David Cassels, Thomas Cameron, P.C.; H. Ll. Davies, H. C. Fairlie, J. C. Geddes, George Green, C.C.; Wm. D. Hamilton, Thomas Lindsay, P.C.; David M'Lardy, P.C.; Norman M'Lennan, Wm. M'Lennan,

F. S. Mein, H. S. Murray, and James Stewart. C.C. Hon. Treasurer—G. B. Waddell, C.C. Secretary—John Paul. Executive—David E. Bell, James Busby, Mrs. William Buchanan, Alex. Campbell, David Cassels, jun.; John Cassels, Robert Cassels, Wm. Cassels, John Ewart, Bailie James Fairlie, William Harrison, Mrs. Wm. D. Hamilton, A. D. Haxton, J. S. Jamieson, George Kay, W. R. Lester, M.A.; Gilbert M'Allan, Mrs. D. M'Lardy, John Muir, John S. Neil, Robert Orr, Wm. Reid, John Wilson, James Whyte, and Richard Whyte.

Scottish Notes and News.

[All communications respecting this column should be sent to the Secretary, 13 Dundas Street, Glasgow.]

Speaking to his constituents at Springburn last month, Mr. Charles M. Douglas, M.P. for N.W. Lanark, condemned the bread tax and urged the Liberal proposal—the taxation of land values.

* * *

The Scottish Single Tax League has just published reprints of Henry George's lectures on "Moses," "The Crime of Poverty," "Thou shalt not Steal," "Thy Kingdom Come," "Scotland and Scotsmen," which can be had at the rate of 24/ per 1000, 28/ per 1000, and 30/ per 1000, carriage forward to any address. Sample copies sent free on application.

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Mr. Geo. Fowlds, M.P. Auckland, New Zealand, in sending his subscription, writes:—"I have pleasure in being connected with such a live organisation as the Scottish Single Tax League. The adoption of rating land values is gradually spreading here."

* * *

Our old friends of the Henry George Institute—John and Gabriel Longmuir—are at present active members of the Sydney Single Tax League. They desire to be remembered to all Glasgow Single Tax friends.

* * *

At a meeting of the Executive of the Edinburgh Taxation of Land Values League, held last month, a resolution was adopted condemning the financial policy of the present Government and advocating the taxation of land values.

* * *

Mr. Joseph Macleod, organising secretary, Inverness Burghs and County Liberal Associations, has just published, in neat pamphlet form, his views on the land question. Mr. Macleod confines his remarks to the principles that should guide us in any settlement. He declares there is no question which bulks so largely in common thought and common speech to-day than the question of the rights of all men to an equal share in the bounties of nature—the land.

* * *

At the annual conference of the Scottish Women Liberals, held at Edinburgh in April, a resolution in favour of the taxation of land values was unanimously adopted.

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At the Annual Meeting of the Scottish Single Tax League, reported in another column, the decision to change the name of this journal from the *Single Tax* to *Land Values* was unanimously approved. Many outsiders have also warmly supported the change.

* * *

Another special feature of the Annual Meeting this year was the election of three ladies—Mrs. Buchanan, Mrs. Hamilton, and Mrs. M'Lardy—to the Executive. The ladies by their enthusiasm and work on behalf of the League and its affairs have earned the right to a voice in the management, and they were cordially welcomed as capable and active Single Taxers.

* * *

RENT AND RATES.—A proposal to reduce the rates of houses rented at £13 was before the Glasgow Corporation at its meeting on Monday, 26th May. Councillor Graham, who votes against the taxation of land values, in moving the previous question declared that: "The first effect of the proposed alteration would be to benefit the landlords, who would at once raise the rents of their houses and take more than the £8000, which the change represented, out of the pockets of the people in increased rents." The previous question was carried by 19 to 6 votes.

"WHOSE IS THE LAND?"

Down Millwall Way.

There were some striking statements in the annual report on the labours of the Rev. Richard Free in Millwall. Take this on the sanitary condition of one thoroughfare:

The West Ferry Road is clean—comparatively clean. . . . But such byways as Lead Street, where the water literally rises to your ankles, steals filthy and fever-laden into the houses of the poor creatures who are compelled to live there and to pay an exorbitant rent for the privilege—such streets, I say, are a disgrace to our civilisation, a disgrace to the landlords and house-owners, a disgrace to Christian England. No wonder residents in such streets are dying day by day of damp and filth!

Mr. Free says there were seven adjacent houses "simply reeking with diphtheria, typhoid, scarlet fever, and blood-poisoning" before he could get the drains in the immediate vicinity cleansed.

Housing on the Isle of Dogs.

What Mr. Free calls "a perfectly anomalous condition of things" exists on the Isle of Dogs as regards housing. There is a large quantity of land for building, but nobody builds upon it:

We have hundreds of unfortunate people who are either crowded in ill-ventilated and badly-built rooms or else forced to travel long distances to get ordinary decent accommodation. As much as 9s. a week is being paid for houses that are practically hovels. I have myself been into "homes" where floors are broken, the foul earth reeking underneath them, where paper is peeling off damp walls by the square yard, where fire-places are collapsing, where ceilings are falling in, and where water is coming through the roof.

The reason for this state of things is, of course, that the houses are the property of landlords who care nothing whatever for their tenantry. If the tenant complains he has simply to clear out at a week's notice.

"Whose is the Land?"

What is the result of this wretched house accommodation and the lack of it? Let Mr. Free answer:

Women and girls who earn eighteenpence a day have to live as much as three miles away from their work. Thousands of people come daily into this district from Stepney, Poplar, Greenwich, Canning Town, and Silvertown. They rise at five a.m. so as to be at their work by six, and must be an hour late in getting home after their heavy daily toil. Shoe-leather, money, health are wasted. And for what? Simply in order that the landowner may get his land "ripened," *i.e.*, increased in value, by the sweat—ay! and the blood, too—of the labourer. Could anything be more pitiful, more shameful?

True reform, whenever it shall come, will, Mr. Free adds, settle this question first of all, once for all, "Whose is the land?" "And on the answer to that question will rest the rise or the fall of the only wealth-creator in England, commonly called the working man."

—*Westminster Gazette*, 16/4/1902.

Low wages may be the concomitant of a scanty population, high wages of an abundant one. Nay, unhappily, society may make notable progress in wealth, and wages may remain low, misery may be general, and discontent may be imminent. The mass of the English workmen are better off than they were two generations ago, though population has greatly increased. But, relatively speaking, the working-man of to-day is not so well off as he was in the fifteenth century, when the population was not one-tenth of what it is now.—*Thorold Rogers—Six Centuries of Work and Wages.*

"LETTERS FROM JOHN CHINAMAN."*

Empires may come, and Empires may go, but the civilisation of China still endureth, changing but slowly, because extremely cautious, suspicious of all change, but securing to the enormous and continuously increasing population within its influence a condition of happiness, contentment, and social well-being in many respects superior to that secured by the masses of the people by the younger, more pushful, and more material civilisations of Western Europe. And why? Because—as we showed in a series of articles in our issues of February, March, and April of 1900—it is based on the sure and safe foundations of Justice, Liberty, and Respect for Industry. As we then pointed out, whereas in all parts of Europe influenced by the Roman civilisation, the land is regarded as the heirloom and sacred property of a privileged or conquering class or caste, in China it is possessed by the people, and universally regarded and treated as their most sacred and inalienable inheritance. As M. Simon,† from whom we borrowed so largely in that series of articles, expressed it:—"The earth has been made free, and remaining free has proved itself a bond of social union, and the most efficacious means of providing both for the increase of the race and its solidarity." As regards liberty, the very weakness and impotency of the Central Government is a sufficient proof of the extreme liberty enjoyed by the Chinese. In fact, the Chinese are self-governed, and regard the Central Government merely as the official of society; they hold that its essential function is to preserve the established institutions free from all attack, and to abstain from touching them themselves. In short, to use again the words of M. Simon—"The truth is, that in China the civilisation is so complete and all the established institutions so harmonious, that the power of the State, of the Central Government, is almost nothing. . . . If the people of Western Europe were as free and well organised as the people of China, their Governments would have no more power, and war would at once be at an end. Unfortunately we are not yet so advanced in Europe."

The object of the volume now before us, "Letters from John Chinaman," is—as its anonymous author tells us—"to promote a juster estimate of the Chinese and their policy, by explaining as far as I am able the way in which we regard Western civilisation, and the reasons we have for desiring to exclude its influence." And he certainly accomplishes his task in a manner which shows him to possess a cultured, philosophic, broad, comprehensive and tolerant mind, emancipated from those national and racial prejudices which are so apt to tinge and distort our views of our duties and relations towards our fellow-creatures. In a few words he places before his readers the essential differences, or rather the root cause of the essential differences, between the Chinese and the European civilisations, as follows:—

"Not only is our civilisation stable, it also embodies, as we think, a moral order; whereas in yours we detect only an economic chaos. Whether your religion be better than ours I do not at present dispute; but it is certain that it has less influence on your society. You profess Christianity, but your civilisation has never been Christian; whereas ours is Confucian through and through. But to say that it is Confucian, is to say that it is moral; or, at least (for I do not wish to beg the question), that moral relations are those which it primarily contemplates. Whereas with you (as it seems to us) economic relations come first, and upon these you endeavour, afterwards, to graft as much morality as they will admit."

The vast gulf that divides Chinese and European conceptions is also vividly placed before the reader. After emphasising the fact that the Chinese had no desire and no necessity for intercourse with the West, he continues:—

"We do not conceive that we have a mission to redeem or to civilise the world, still less that that mission is to be accomplished by the methods of fire and sword; and we are thankful enough if we can solve our own problems without burdening ourselves with that of other people."

* *Letters from John Chinaman.* Anon. Publisher: R. Brimley Johnson, London. Price, 1/.

† In *La Cite Chinoise.* Eug. Simon, Paris.

Just now there is surely no necessity to do more than point to this well-deserved lesson. Or again he reminds us that the Chinese "do not require and have not sought the products of other nations; and we hold it no less imprudent than unjust to make war on strangers in order to open their markets. A society, we conceive, that is to be politically stable must be economically independent; and we regard an extensive foreign trade as necessarily a source of social demoralisation." Finally, after quoting Sir Robert Hart in support of his contention that as a nation the Chinese believe in Peace, and are more averse to war than any other nation in the world—that they believe in Right, not in Might—he continues:—

"Yes, it is we who do not accept it that practise the Gospel of Peace: it is you who accept it that trample it under foot. And—irony of ironies!—it is the nations of Christendom who have come to us to teach us by sword and fire that Right in this world is powerless unless it be supported by Might! Oh," he continues, sorrowfully and prophetically, "do not doubt that we shall learn the lesson! And woe to Europe when we have acquired it! You are arming a nation of four hundred millions! a nation which, until you came, had no better wish than to live at peace with themselves and all the world. In the name of Christ you have sounded the call to arms! In the name of Confucius, we respond."

Space prevents us from dealing more exhaustively with this thoughtful, suggestive, and philosophic work, which we hope will find its way into the hands of all who have any claim or any desire to influence the ethical and political thought of their fellow-citizens. For we are assured that no one can arise from its perusal without having their mental horizon broadened, and their souls filled with greater sympathy with all mankind, even though very unlike our own dear selves, without understanding better our own civilisation as well as that of the Chinese, in many ways inferior, it may be, but certainly in many ways superior to our own.

L. H. B.

HIS HONOUR JUDGE O'CONNOR, K.C., ON LAND VALUES AND LOCAL TAXATION.

When the final Report of the Royal Commission on Local Taxation, as relating to England and Wales, was issued, we placed Judge O'Connor's broad and statesmanlike views on the subject in detail before our readers. His report was also published in pamphlet form, and most of our readers will be familiar therewith. The Reports of the Commissioners in relation to Scotland and Ireland have been issued separately, and in both of them Judge O'Connor re-emphasises his views in language well worthy of quotation. In the final Report relating to Scotland he says:—

"The evidence which has been submitted to this Commission by witnesses from Scotland in no way invalidates, but in many respects confirms and illustrates, the views and the principles which I have endeavoured to set forth in a separate Report relating to England and Wales."

"That principle is applicable to every country alike, and to every modification of social and administrative conditions. As England belongs to the people of that country, so Scotland belongs to the people of Scotland; and if the consent of the majority for the time being, under the name of existing law, secures to a section only of the community an endowment which embraces all the land of the country, urban and rural, the plainest dictates of equity would seem to require that that endowment should at any rate be charged with whatever may be necessary to defray the costs of the general needs of the community."

In the final Report as relating to Ireland, His Honour re-emphasises the same view, and pertinently points out that—

"In the application of this principle it makes no difference that there is now in progress in Ireland a process of transfer of ownership to the quondam occupying tenants, for with the ownership will be transferred also the equitable liability to furnish, in proportion to valuation, whatever may be necessary for the general and local needs of the community."

We cannot refrain from here expressing the conviction that if the Irish Members of Parliament would take up the Irish Land Question on these lines, they would rally to their standard every progressive politician in Great Britain.

SIGNS OF THE TIMES.

THE LONDON REFORM UNION.

In its annual report the London Reform Union (of which the Right Hon. Lord Ribblesdale, L.C.C., is President, E. A. Cornwall, J.P., L.C.C., Chairman, and Sidney Buxton, M.P., Treasurer) found it necessary to apologise for not having organised "an active campaign in the constituencies on the publication of the report of the Royal Commission on Local Taxation," which, as they say, "would have done something to forward the great question of taxation of ground values." They should find consolation in the knowledge that they will have many other opportunities for this desirable and necessary work.

SIR C. FURNESS, M.P., ON THE TAXATION OF LAND VALUES.

Speaking at the Annual Meeting of the West Hartlepool Liberal Association, 23rd April, 1902, Sir Christopher Furness, M.P., said, in the course of an able review of the political situation:—

The taxation of land values, for one thing, must come. (Hear, hear). It might have been possible for him many years ago, recognising as he did that West Hartlepool must grow, to have formed a syndicate and bought up every piece of land for miles around the town. They could then simply have sat down and smoked their pipes for 20 years, and then, when the enterprising business men came along, they would have had the right to ask what price they liked for the land. But just as they priced the ground, so they would be fixing a value upon their own land, and that was the value which should be taxed. He contended that in order to meet the ever-increasing expenditure in every department of the State it would be absolutely necessary to face the taxation of ground values, and then they might hope to have at all events some part of this enormous expenditure contributed from quarters which would not endanger and seriously injure the trade and commerce of the country. (Applause.)

The *Northern Daily Mail*, commenting on the speech, said:—

The injustice of the Bread Tax is more clearly revealed when we consider the taxation of land values as an alternative source of revenue. In London, for instance, it is estimated that every year £210,000 is added to the letting value of the land, and every large town supplies numerous illustrations of the great increase in the value of suburban sites. The enormous increments that go in this way into the pockets of landowners are not earned by any act on their part, but simply by the natural growth of the community, and the more active and enterprising the people in any town happen to be, the more the value of land is forced up against them.

THE LATE EX-COUNCILLOR W. ROBERTSON, KIRKCALDY.

The *Fife Free Press*, the *Fifeshire Advertiser*, and the *People's Journal* (Dundee) gave lengthy notices of the passing away of Mr. W. Robertson, Kirkcaldy (noticed in the May issue of the *Single Tax*). In a sketch of his life by "One who knew him," in the *Fife Free Press*, it is stated:—"In politics he was an ardent Liberal, whose Liberalism meant liberty, not regulation. Latterly he became deeply interested in the philosophy of Henry George, known as the "Natural Order" or "Single Tax," and was successful, while in the Town Council, in carrying a unanimous resolution to petition Parliament in favour of taxing land values." At the annual meeting of the Scottish Single Tax League a vote of condolence was passed to Mrs. Robertson and family.

LORD ROSEBERY AND THE TAXATION OF LAND VALUES.

In his speech in Glasgow, 10th March, 1902, Lord Rosebery said, referring to the subject of Taxation of Land Values:—

There is a correspondence I saw in the Scottish papers to-day on a subject which interested me peculiarly. It was a letter written by myself to a member of Parliament who had said that I was hostile to the principle of Taxing Land Values in cities. I wrote him a letter to ask on what authority he proceeded, and I read his answer in the papers this morning. The remarkable part of the correspondence is this—that my letter was published without my sanction being even asked, and the reply I have never received. (Laughter.) However, I am quite satisfied to receive it in the papers, and to leave the public to judge of the grounds on which my friend made his statement. But I would say a word as to a question of this kind. I am quite certain that I have never said a word in public hostile to the justice of the principle of the Taxing of these Values, which in cities are caused by the citizens themselves, and not by the landowner. But my difficulty has been to find a suitable scheme. I regard it as a great mistake for anyone who had been charged with the duty of legislation, and might conceivably be charged with it again—(cheers)—conceivable is a very vague word—(laughter)—to put forward schemes when he does not see a practicable way of working them. Now, I am not sure there is no practicable way of working this matter—though I would not pledge myself to it. But I would make that remark with regard to many reforms which are in the air. Till we have an opportunity of seeing them embodied in a practicable scheme, it is wise to withhold our earnest and prominent advocacy.

His Lordship appears to be in about the same position in regard to the question as when he first resolved eight years ago to notice it publicly. In fact he has gone back in a sense. Then he declared (21st March, 1894), in a speech to the progressive members of the London County Council, "that it is a principle which is becoming universally established. . . . It is not a very easy principle to carry into effect, but I have little doubt that with the keen brains that are now applied to it we shall very soon aim at a workable result."

* * *

In a letter to the *Edinburgh Evening News* Mr. H. S. Murray, Galashiels, says:—"With reference to the correspondence which has appeared between Mr. Barlow and Lord Rosebery on the Taxation of Land Values, I think that gentleman was quite right in assuming that Lord Rosebery is not in favour of this measure, and in that assumption Mr. Barlow does not stand alone. It will be noted that Lord Rosebery does not say he is in favour of it. At Glasgow he referred to the correspondence, and incidentally alluded to land values as being "caused by the cities themselves, not by landowners. Lord Rosebery, however, will not prevent landowners from confiscating values, which he admits are "caused by the cities themselves," because he says he cannot "find a workable scheme!" What a farce! I think like some other reformers, so-called, Lord Rosebery is looking for something he does not wish to find. Indeed, some of the members of the Scottish Liberal Association have long been suspicious of his attitude on this question, for, I understand, before I went on the Executive, at the time of Lord Rosebery's resignation of the presidency there were questions of the resignations of others, and Sir Thomas Carmichael declared, perhaps in the innocence of his heart, that he had been advised by Lord Rosebery to remain, "even although he should swallow Land Values!" Though that is not on Lord Rosebery's part a direct repudiation of the reform, it doesn't show much love for it. If Lord Rosebery is in favour of Taxing Land Values, why doesn't he say so? His present attitude means humbugging the public.

I HAVE travelled much, and always with an eye to the state of the great majority who everywhere constitute the toiling base of the social pyramid; and I confess that I have arrived at the conclusion that there is no country where so much is required to be done before the mass of the people become what it is pretended they are, what they ought to be, and what I trust they will be, as in England.—
Richard Cobden, 1853.

