when I merely adopt the dictum of those political economists who say that rent is a remainder after the labourers and the farmers are supported, the interest on the capital invested in the farms repaid, and a reward for management laid up for a rainy day. And when the philosophers laid down that rule, I am very sure they did not contemplate the style of living to which the crofters you have before you have been re-duced in regard to food, clothing, furniture, or houses, not to speak of those elegancies and even dainties which have become component parts of what is called civilisation. I did not like to put the question excepting in a very few cases, I am quite satisfied, or rather dissatisfied, that in this great sheep-feeding and cattle-rearing country beef or mutton every day is utterly uncountry beet or mutton every day is utterly unknown among the people on whose lands you are asked to lay rents. I go the length of saying that it is the exception rather than the rule for them to have butcher meat once a week. Civilisation with all its inventions and refinements rises like a beneficent tide and swells around and into the mansions of the lairds and the tacksmen, but the crofters toil on, trying to take a bare subsistence out of a refuse soil, stuck up on peaks of poverty which no assuaging tide ever According to the fathers of the science reaches. of rent, there is no rent where the cultivators of the soil have nothing over a good living. Here it is not merely that there is no rent, but compensation is due to the tenants for being denied the land out of which they could have taken an ample living. I know you cannot award this compensation, but at least you can refrain from laying more than a peppercorn of rent on the miserable lots. Apart from the quality of the land, I found a special claim for exemption from all but a nominal rent in THE SIZE OF THE HOLDINGS.

Even if the land was good, you are not to lay the same rent per acre on it that you would on a full-sized farm capable of yielding support to the husbandman. Of good land let us say that twenty acres arable will support the tenant's family. If you take away one-fourth of the holding the remainder is not worth three-fourths of the rent of the whole, and so on until you come down to a holding of five acres, on which you cannot honestly lay anything approaching to a quarter of the statutory rent. Twenty acres may be worth and fit to yield, say £10, or 10s an acre, but the half is not worth £4, and the quarter cannot be made to yield any rent at And this brings me to what I think you are especially called upon by the Act to take into consideration ere you lay on any rent.

Single Tar Items.

The Walsall Chamber of Commerce have been discussing the taxation of land values. On April 30th a member of the Corporation—Mr. John Scott—moved the following resolution—
"That in view of the fact that a large part of the municipal expenditure inevitably causes a considerable increase in the ground values within the borough, it is considered equitable that ground landlords should, in some way, be required to share in any expenditure which may add to the value of their land; and that a copy of this resolution be sent to the Town Council, the Borough member, and the Chancellor of the Exchequer." An interesting and lively debate followed. Glasgow came in for a fair share of attention with her 40,000 families living in one roomed houses, and her £2,000,000 per annum land values taken from the users of land by the owners of land for their own behoof.

Publicity on this question through such channels is a hopeful sign of the times. To all other such bodies, particularly the Glasgow Chamber of Commerce, we would say, "Go thou and do likewise.

Mr. John Crown, of Sunderland, is before the electors of one of the wards as a candidate to the Sunderland Town Council. address he states the case plainly as follows:-

"At present all rates are paid by the occupier or user of the land. The landowner pays no rates. We have to pay the rates not only on our own property but on another man's land. Under this system the more rates we pay to improve the town, the more the ground landfords charge us for the use of the town.— They increase the rent as fast as we improve their property. property.

"The people of Sunderland have spent £2,000,000 during the last 40 years in improving the town. All this money has been pocketed by those who own the 3,000 acres on which the town stands, and the people are now paying £150,000 a year as ground rent for the same land that they paid £30,000 for 40 years ago, and are still steadily adding to its value. We are really paying rates to increase ground rent.

"We must either take for rates what the individual makes or what the community makes. I believe what the community makes should belong to the community and not to the ground landlord. I believe ground rent to be the true source of public revenue, and that we should take it for the public use and have no rates on either Labour Improvements or Machinery.

"One man! One vote! One tax!"

Mr. Crown also writes to the April number of the Financial Reformer, Liverpool, the following letter:-

GROUND LANDLORDS.

To the Editor of the Financial Reformer.

To the Editor of the Financial Reformer.

Sir.,—Here, at Whitby, we are told the town grew up under the protection of the monastery, but as there were more townspeople than monks, it is more likely that the people protected the monks instead of the monks protecting the people. The abbot of the abbey, the ground landlord, decreed by charter that no townsman was to sell his property without first offering it to himself or his successors. In this way the monastery became owner of 400 houses in the town and neighbourhood.

hood. When King Henry VIII. robbed the Catholic Church of what had become its property, Robinson, in his History of Whitby, says:—"It was found that there were numbers of houses belonging to the Monks, the effect of the operation of the Abbot's Charter, which secured to the Abbot every house that was for sale." This is how the monks appear to have protected the

This is how the monks appear to have protected the people.

The king handed over the stolen property—300 houses, 100 cottages, 200 gardens, 2 watermills, 1 windmill, and 21,000 acres of land—to Sir Richard Cholmley, who certainly appears to have swept the board. It is now in the possession of Sir Charles Strickland, who is lord of the manor, and it would be difficult to make a living here without his permission.

Market gardeners must pay him £10 an acre rent, and

Cholmley, who certainly appears to have swept the board. It is now in the possession of Sir Charles Strickland, who is lord of the manor, and it would be difficult to make a living here without his permission. Market gardeners must pay him £10 an acre rent, and when the vegetables are taken to market the gardener has to pay 3s. for a stand in the "lord's market" on market day. One of his predecessors, in a fit of generosity, embellished the market place by building a toll booth, for the better collection of "his market tolls;" it takes up about half the market place.

Jet is found in the cliffs and on the sea beach, but it cannot be got without payment for the ground landlord's permission, for it is "his jet." "The flint stones are his also." They wash out of the cliffs, or are thrown up on the beach, and are collected by poor men very hard up, who receive from the Whitby Local Board one shilling per ton for them, but out of this they must pay the lord of the manor one penny. Talk of Lazarus feeding on the crumbs that fell from Dives's table. Why! here is Dives mean enough to take pennies from tramps—"by law" of course! Vessels entering the river, even steam tugs must pay him 1s. 4d., and for this sum he graciously permits them to use "his river." Of course the "salmon are his," all of them. They can be seen trying to jump over "his mill dam," over which no one is allowed to haul a boat, and above which boating can only be had by "his permission." A Fishing Board exists nominally to protect the fish, but in reality to protect the interests of the lord of the manor, for the more fish the greater the rent for the fisheries. The Board thinks, by the last report in local papers, that two shillings per day is a fair wage for able-bodied men, for it was all they were paid.

Sixpence is charged for every load of his sand or his gravel taken from "his sea beach," and threepence to each person for permission to look at "his ruined abbey," which is now enclosed by a stone wall. A few years aco Sir Charles emclosed a piec

Whitby, Feb. 8th, 1894.

The same edition of the Financial Reformer contains a full report of the debate between two members of the Financial Reform Association-Mr. J. W. S. Callie and Mr. Edward M'Hugh, and two members of the Fabian Society—Mr. Herbert Bland and Mr. Leonard Hall, on the subject of "Will the remedy propounded in

Progress and Poverty' solve the Labour Problem." Copies may be had at the Scottish Land Restoration Union, 45 Montrose Street, or at 18 Hocknis Hey, Liverpool.

LAND AND LABOUR.—The Duke of Bedford has presented to the town of Bedford a field of 22 acres in the vicinity of the Promenade on the banks of the Ouse at Bedford, for the purpose of providing a public recreation ground, and to enable the Corporation to complete a scheme for the improvement of the spot. ground was valued last year at £8,500, when negotiations were opened for its purchase. Gifts of this kind are not so numerous that we can pass them by unrecorded, and we like to give credit where credit is due. But, perhaps, after all it is only robbing Peter to pay Paul, for the Duke has just put £200,000 into his pockets, as the price of 5½ acres and 69 houses required for the extension and isolation of the British Museum. As the *Star* says, "the *Standard* is full of the Duke of Bedford's generosity in the matter. The land is 'remarkably cheap,' and we must be thankful to the Duke for 'consenting to part with it on such reasonable terms' We fear we cannot respond to this call for gratitude. The Duke might have driven a harder bargain if he had been dealing with land speculators, but it must not be forgotten that this was land required for a public purpose, to release a great national institution from the immediate pressure of buildings that prevent its development and ruin its stateliness. Close on £40,000 an acre, if taken as the average value of the Duke's London estate, would make the entire property worth nearly five millions sterling. We do not exactly see where the opportunity for gratitude comes in."

"He who runs may (now) read" Something on the Land Question. Single Tax cyclists and ramblers get credit for posting by the way the following attractive leaflet:—

TAXATION AND THE LAND QUESTION.

Interesting Facts.

Who made the Land ?—God.
Who for?—The People.
Who owns the Land at present?—A section of the People known as Landowners.
In whose interest do they own it?—Their own.
Could we live without them?—Certainly. They give us nothing but what nature has already given us.
Would it be beneficial to live without them?—Yes.
As the sum which we now pay them as Ground Bent would defray all Local and Imperial Taxation and leave the produce of
LABOUR TO THE LABOURER.
It would make the practice of holding Land idle unprofitable, forcing Land into the market to be used, thus creating a Demand for Labour, Absorbing the Unemployed, and Raising Wages.

RATEPAYERS, TAKE NOTE.
The Landowners of Glasgow receive Two Million Pounds yearly in rent, and contribute nothing to Local Taxation. A Tax of Five Shillings in the Pound would cover the City's Taxation.

Published by TRUTH, HONESTY, and JUSTICE.

SCOTTISH LAND RESTORATION UNION.

At a meeting of Executive held recently the following resolution was passed unanimously:—
"That looking to the widespread movement in favour of the taxation of land values for local and imperial purposes, in the colonies of New Zealand and Australia, and to the fact that the Scottish Liberal Association has declared strongly in favour of the taxation of land values, and that the recent memorial of the ninety-four radical members of Parliament to the Chancellor of the Exchequer urged the necessity of giving Municipalities powers to tax land values for the maintenance of local government, this Executive expresses its regret that no provision for such taxation has een made in the Scottish Local Government Bill, and calls upon the government and the liberal members of the House of Commons to see that this principle is embodied in the Bill now before Parliament by amending or adding a clause to this effect to said Bill."